



**FEDERAL INLAND REVENUE SERVICE**  
**15 SOKODE CRESCENT, WUSE ZONE 5, P.M.B 33, GARKI, ABUJA, NIGERIA**  
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## **PUBLIC NOTICE**

Notice is hereby given to all persons (including a company, corporation and any other relevant person) that:

1. Sections 78, 79, 80, 81 and 82 of the Companies Income Tax Act (CITA) Cap. C21, Laws of the Federation of Nigeria (LFN), 2004 (as amended) and Sections 14, 15 and 16 of the Value Added Tax (VAT) Act Cap. V1, LFN, 2004 (as amended) impose obligations on companies, corporations and other relevant persons, as agents of collection, to collect, deduct or withhold taxes (as the case may be) on supply of goods and services or payments and to remit same to the Federal Inland Revenue Service (the Service).
2. Accordingly, all persons who have collected, deducted or withheld taxes are, by this notice, required to remit all unremitted taxes to the Service not later than thirty (30) days from the date of publication of this Notice.
3. The Service shall, without further notice, apply the provisions of Section 31 of the Federal Inland Revenue Service (Establishment) Act, 2007 (as amended) to recover taxes due from the defaulters' asset in the custody of any person (including but not limited to sums standing to its credit with a financial institution in Nigeria).
4. In addition, the Service shall take all necessary steps to prosecute defaulters for wilful negligent, tax evasion, unlawful conversion of government property, etc. as the case may be.
5. Note that penalty and interest on all outstanding taxes shall be recovered along with the principal tax liabilities.
6. All further enquiries on the above subject should be addressed to the Executive Chairman, Federal Inland Revenue Service, Revenue House, 15 Sokode Crescent, Wuse Zone 5, Abuja.

**Signed**  
**Muhammed Nami**  
**Executive Chairman**