



**Tax Policy and Advisory Department
15 Sokode Crescent Wuse Zone 5.**

CIRCULAR TO TAX OFFICERS ON THE USE OF EXCHANGE OF INFORMATION INSTRUMENTS

Nigeria's subsisting Double Taxation Agreements (DTAs) and OECD Convention on Mutual Administrative Assistance in Tax Matters (MAC) provides for exchange of information that is foreseeably relevant from treaty partners in the determination of tax cases and enforcement of tax laws relating to residents & non- resident persons.

It should be noted that Nigeria is a signatory to MAC which consist of over a 100 signatories (see link https://www.oecd.org/ctp/exchange-of-tax-information/Status_of_convention.pdf). The MAC came into force in September, 2015 with an effective date of 1st January, 2016. Currently Nigeria has 14 subsisting DTAs with some of her treaty partners (see link <https://www.firs.gov.ng/TaxResources/TaxTreatiesNew>). These agreements provide that the parties shall exchange any information that is foreseeably relevant for the administration or enforcement of their domestic laws concerning the taxes covered by the Convention.

It has been observed that tax officers in FIRS & States Internal Revenue Service (SIRS) especially in International Tax, LTOs, Tax Investigation, Tax Audit and Oil and Gas Departments do not seek further information that is foreseeably relevant in the course of their desk/field audit or investigation from Nigeria's Treaty partners as provided in the subsisting Agreements which may enable FIRS and SIRS optimise tax assessments on taxpayers.

In view of the above, tax officers are hereby advised to take advantage of the Exchange of Information (EOI) provisions in the Agreements to request for information from our treaty partners regarding tax matters concerning tax payers of the treaty countries. The request should be in line with the attached template addressed to the Director, Tax Policy and Advisory Department (Authorised Competent Authority for EOI) and to canigeria@firs.gov.ng

Further enquiries should be directed to:

The Director, Tax Policy and Advisory Department,
Federal Inland Revenue Service,
15 Sokode Crescent, Wuse Zone 5
FCT, Abuja.

Signed
Tunder Fowler
Executive Chairman, FIRS/Chairman JTB