



FEDERAL INLAND REVENUE SERVICE

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INFORMATION CIRCULAR

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Subject: CLARIFICATION ON THE IMPLEMENTATION OF THE VALUE ADDED TAX (VAT) ACT

This circular is issued for the information and guidance of the general public, taxpayers and tax practitioners in line with the provisions of the Value Added Tax Act. The circular replaces FIRS Information Circular 2021/08 of 3rd June 2021.

1.0 Introduction

The Finance Act, 2023 amended some provisions of the Value Added Tax Act, Cap. V1, LFN 2004 (as amended). This Information Circular is to provide guidance to all stakeholders for appropriate implementation of relevant provisions of the VAT Act.

2.0 Taxable Goods and Services

By the provisions of Section 2 of the VAT Act (as amended), all goods and services supplied in Nigeria are liable to VAT except goods and services specifically listed in the First Schedule to the Act. To this end, all goods and services consumed or otherwise utilised in Nigeria are subject to VAT in Nigeria.

3.0 Place of Supply

Goods are supplied in Nigeria if:

- i. the goods are physically present in Nigeria at the time of supply;
- ii. imported into Nigeria;
- iii. assembled in Nigeria;
- iv. installed in Nigeria; or
- v. the beneficial owner of the rights in or over the goods is a taxable person in Nigeria; and the goods or right is situated, registered or exercisable in Nigeria.

A service is supplied in Nigeria if it:

- (i) is rendered to or consumed by a person in Nigeria irrespective of whether the service is rendered within or outside Nigeria.
- (ii) relates to an immovable property in Nigeria regardless of the location of the service provider.

Service, in this regard, includes but not limited to the services of agents relating to the management or marketing of immovable property, services of all forms of experts and professionals relating to immovable property including analysis of samples drawn from

the immovable property, services of engineers, architects, valuers, researchers, testers, etc. relating to the immovable property.

Incorporeal is supplied in Nigeria, irrespective of where the payment for its exploitation is made, if:

- i. the exploitation of the right is made by a person in Nigeria whether or not the right is registered in Nigeria;
- ii. it is assigned to or acquired by a person in Nigeria; and
- iii. the incorporeal is connected with a tangible or immovable asset located in Nigeria.

NOTE: The following items are not liable to VAT in Nigeria-

- i. Services rendered to and consumed by a Nigerian resident while physically outside Nigeria.
- ii. Services provided under a contract of employment.
- iii. Land and building, money, and securities.

Notwithstanding that goods and services are defined to exclude land and building (Section 46 of the VAT Act), the supply of chargeable goods or services relating to such land and building is liable to VAT.

4.0 Time of Supply

Generally, the time of supply for VAT purposes is the earlier of when an invoice or receipt is issued, or payment of consideration is due or received by the supplier in respect of that supply.

However, where invoices are not issued as in the case of connected persons, time of supply is the earlier of any of the followings, as may be applicable:

- a) The time of removal of the good from the supplier's storage;
- b) The time when the good or incorporeal is available for the use of the recipients; or
- c) Upon rendering a service.

In cases where goods or services are supplied under a law or an agreement that provides for periodic payments, then the time of supply of each successive part of the supply shall be the earlier of:

- i. When payment for that part becomes due;
- ii. Invoice relating to that part is issued; or
- iii. When payment for that part is received.

This treatment also applies in the case of instalment, progressive, or periodic payment of rent, or any construction, improvement, repair, assembly, manufacturing or similar activities or works.

Where goods are supplied under an instalment credit agreement, the time of supply is the earlier of when the goods are delivered and when payment is received by the supplier.

5.0 Rate of Tax

VAT is chargeable at 7.5% of the value of the goods and services.

6.0 Value of Goods and Services

In line with Section 5 of the Value Added Tax Act, the value of taxable goods and services shall be determined as follows:

- a. If the supply is for money consideration, its value shall be deemed to be an amount which with the addition of the tax chargeable is equal to the consideration;
- b. If the supply is for a consideration not consisting of money, the value of the supply shall be its market value.

Note: The market value of taxable goods or services shall be the prevailing consideration, at the time of the transaction, in money's worth payable in an arm-length transaction.

- c. Where the supply of taxable goods or services is not the only matter to which a consideration in money relates, the supply shall be deemed to be such part of the consideration as is properly attributed to it.

Note: Where taxable goods or services are supplied in combination of money's worth and non-monetary consideration, the value of each element shall be separately determined while VAT shall apply to each element accordingly.

Illustration

ABC Limited purchased taxable goods worth N10,000,000 with a warranty of two (2) years' worth N2,000,000.

Suggested Solution:

The VAT shall be charged on the product and the warranty separately as follows:

Product -	N10,000,000
VAT @ 7.5%	<u>N750,000</u>
Warranty –	N2,000,000
VAT @ 7.5%	<u>N150,000</u>

Note:

The input tax is claimable on the taxable goods, while VAT paid on the warranty is expensed through the income statement in line with section 17 of the VAT Act.

Pursuant to the provisions of Section 7(3) of the VAT Act, where the Service is of the opinion that any transaction which reduces or would reduce the amount of any tax payable is artificial or fictitious, the arms-length value of such transaction will be used to determine the VAT payable.

The Act also provides that disposition includes:

- i. any trust, grant, covenant, scheme, agreement or arrangement;
- ii. where a transaction is between persons and either of them has control over the other in the case of individuals or between persons in which both are controlled by another party, the transaction will be deemed to be artificial or fictitious, if in the opinion of the Service, the transaction was not made at terms that would have been made by persons engaged in same or similar activities.

However, a taxpayer may appeal any direction as though such direction were an assessment.

Illustration 1:

ABC (General Merchants) Limited supplied goods (textile materials) worth **₦10,000,000** to its customer in Kano on the 30th September, 2022 and also sold a motor cycle to another customer in Taraba on the same day and received 2,000 tubers of yams in exchange. The market value of the motor cycle is **₦12,500,000**.

The VAT payable by ABC (General Merchants) Limited in respect of the transactions is determined as follows:

1. Customer in Kano

	₦	₦
Lace materials supplied	10,000,000	
VAT@7.5% (output)		750,000

2. Customer in Taraba

Market value of the Motor cycle	12,500,000	
VAT @ 7.5%		937,500

Illustration 2:

ABC Limited sold its truck to one of its subsidiaries, BZ Limited on the 25th of June, 2023 for **₦50,000,000**. A dealer in pre-owned vehicles had offered to pay **₦70,000,000** for the same on the day the truck was sold to BZ Limited.

VAT payable on the sale of the truck to BZ Limited is:

	₦
Market value of the truck sold	70,000,000
VAT @ 7.5%	5,250,000

7.0 Registration and Deregistration Requirements

7.1 Domestic Businesses and Companies with Fixed Base or Permanent Establishments

- a. Section 8 of the VAT Act (as amended) mandates all taxable persons to immediately register for the tax upon the commencement of business

- b. The penalty for failure to register is as follows:
 - i. First month of default is ₦50,000
 - ii. Subsequent months in which the failure continues is ₦25,000;
- c. A taxable person who permanently ceases to carry on trade or business in Nigeria shall notify the Service within 90 days of cessation.
- d. Penalties for failure to file returns will continue to apply where the taxpayer fails to notify the Service of cessation of business.

7.2 Non-Resident Companies

Section 10 of the VAT Act provides that:

- a. a non-resident person who makes taxable supplies to a person in Nigeria, is required to register for the tax with the FIRS and obtain a Taxpayer Identification Number (TIN);
- b. the non-resident person shall include VAT on its invoice for the supply of goods or services made;
- c. A non-resident person may appoint a representative in Nigeria for the purpose of compliance with its tax obligations in Nigeria;
- d. Where (the service has appointed) a person as a VAT agent, the agent shall withhold and remit the VAT due on the transaction.
- e. Where an appointed non-resident did not collect the tax, the resident person to whom the supply was made is required to withhold and remit the VAT due to the Service in the currency of the transaction.
- f. Where a fixed base or a permanent establishment of a non-resident company in Nigeria is the supplier, that fixed base or permanent establishment is required to charge, collect and remit the VAT due to the Service in the currency of the transaction on its supplies.
- g. In all other cases, the resident person in Nigeria to whom the supply was made is required to remit the VAT due to the Service.

Note: A non-resident company which has a fixed base or a permanent establishment in Nigeria is required to comply with the provisions of the VAT Act.

The Service has issued detailed Guidelines to provide clarifications on the operations of VAT as it relates to taxable supplies carried out through digital means in Nigeria by non-residents in line with the provisions of Section 10(6) of the VAT Act. See *Guidelines on Simplified Compliance Regime for Value Added Tax (VAT) for Non-Resident Suppliers*. (Hyperlink)

8.0 Collection and Remission of Tax

8.1 General Rule

In accordance with Section 4 of the VAT Act, every taxable person is to collect tax at the rate of 7.5% of the value of the goods and services supplied and the tax so collected is the output VAT.

The net VAT payable (which is the excess of the output VAT over the input VAT) is to be paid (in the currency of transaction) to designated account on or before the 21st day of the following month of such transaction.

Not later than 21st day of the month following the month of transactions, a return of VAT due must be rendered to the Service in the appropriate form as discussed in paragraph 9 below.

8.2 Appointment of Agents of Collection, Withholding of VAT and Self Accounting

Section 10 (3) of the VAT Act provides that “taxable person, to whom the supply of taxable goods or services are made in Nigeria or such other person as may be appointed by the Service, shall withhold and remit the tax to the Service in the currency of the transaction.”

Section 14(3) of the VAT Act enables the Service to appoint any person to withhold or collect VAT on its behalf. The VAT collected must be remitted to the Service, in the currency of the transaction, by the 14th day of the month following the month of the transaction.

The following categories of persons are required to collect and remit VAT on cross-border supply of goods or services by a non-resident person to consumers in Nigeria:

- i. Taxable person (in Nigeria) to whom supply of taxable goods or services are made in a cross-border transaction (i.e. withholding mechanism), or
- ii. Persons (non-resident suppliers) appointed by the Service.

Appointment referred to in (ii) above may be done by way of a notice to a set category of taxpayers or to a specific taxpayer in a given industry.

Pursuant to the provisions of section 10(3) of the VAT Act, the FIRS has appointed non-resident suppliers to collect VAT on supplies made through digital or electronic platforms.

Further to the appointment of non-resident suppliers (NRS) to collect VAT on supply made through digital or electronic means, the NRS have a prior obligation to collect tax on such supplies. However, where the NRS fails, for any reason, to collect the tax, or is not required to collect the tax, the person to whom the goods or service is supplied shall withhold and self-account for the tax in line with section 10(3) and section 14(4) of the VAT Act.

Section 14 (4) of the VAT Act introduced a Self-Account provision for all supplies for which VAT was not charged.

The Self-Account provision imposed a duty to charge, collect and remit VAT by a taxable person to whom a supply is made in Nigeria where the supplier:

- i. is an individual;
- ii. is a person exempt from charging VAT under the Act;
- iii. has failed to charge VAT;

- iv. is a foreign company that makes taxable supply of goods or services that is not within the scope of the *Guidelines on Simplified Compliance Regime for Value Added Tax (VAT) for Non-Resident Suppliers*, without a fixed base or permanent establishment in Nigeria, whether or not VAT is included in the invoice.

The taxable person shall self-account and remit the tax due in the currency of the transaction by the 14th day of the month immediately following the month of the transaction.

The taxable person, in accounting and remitting the VAT, shall provide a schedule of all taxable transaction for which it is self-accounting, in the form prescribed by the Service, indicating the tax identification numbers of the suppliers in the schedule.

Note:

1. Where a taxable person receives taxable supplies for which VAT was not charged from either a person below the threshold of ₦25m or any other person, the taxable person receiving the supplies shall self-charge and account for the VAT due.
2. Return for VAT self-accounted or self-charged taxes shall be separately made in the form prescribed by the Service.
3. These rules equally apply to companies operating in the upstream petroleum sector.

9.0 Input Tax

According to Section 17 of the VAT Act, where a taxable person pays Input tax on goods purchased or imported for resale to customers; or where such goods are purchased for direct production of any new product on which tax is charged, such input tax shall be claimable against the Output tax on those goods.

However, all input VAT payable in respect of asset purchased for use by a taxable person should be added to the cost of the asset.

Similarly, all VAT payable in respect of services consumed by the taxable person should be regarded as part of normal operational expenses chargeable to Statement of Profit or Loss Account. Under no circumstance should input VAT on such items be claimed or deducted from output VAT collected.

The claim for input VAT must be made on the VAT returns form for each month and attribution must be appropriately made to ensure that only input VAT that have direct and immediate link to the goods supplied during the month are claimed.

Note:

Failure to make attribution constitutes an offense in line with Section 27 of the VAT Act.

10.0 Tax Returns

By the provisions of Section 15 of the VAT Act, only taxable persons with taxable supplies of ₦25million or more are required to charge, collect, remit the tax and file monthly returns to the FIRS.

Monthly VAT returns are to be rendered in the appropriate form as listed below:

- i. **Form VAT 002:** for own business returns filing in line with Section 15(1).

- ii. **Form VAT 002A:** for rendering returns on VAT withheld and reverse charged VAT in accordance with Section 13.
- iii. **Form VAT 002B:** for rendering returns by self-account filers in line with section 14(3) and 14(4).
- iv. **Form VAT 002NRC:** this is for non-resident filers rendering returns in line with Section 10.

10.1 Implication of the ₦25 Million Turnover Threshold

A supplier that has an annual turnover below this threshold is not required to comply with the tax obligations of a taxable person under the VAT Act. The provision however, does not exempt the items supplied by such persons from VAT unless the goods or services are specifically listed in the First Schedule to the Act.

Consequently, suppliers that fall below the threshold are exempt from the following obligations:

- i. Issuance of VAT invoice;
- ii. Charging and collection of VAT;
- iii. Filing of VAT returns; and
- iv. Remittance of VAT.

A supplier below the ₦25 million threshold may voluntarily charge, collect, remit the tax and file monthly returns to the FIRS at any time at its discretion. Such a person shall notify the FIRS prior to doing so and shall be subject to all the provisions of the VAT Act applicable to persons above the threshold.

Companies engaged in upstream petroleum operations are not covered in the application of the threshold under section 15(2). By this provision such companies are under the legal obligation to withhold and remit VAT to FIRS, even where:

- i. It has not commenced trade or business of petroleum operations;
- ii. Has no turnover; or
- iii. Such turnover may not be up to ₦25 million thresholds.

Note:

- i. Where a supplier has met or expects to meet the ₦25 million threshold in any calendar year, that supplier becomes a taxable person under the Act. Such supplier shall no longer come under the exemption and shall continue to comply with the obligations of a taxable person under the Act, even in subsequent years where it fails to meet the ₦25 million turnover threshold.
- ii. The taxable person shall commence compliance with the VAT obligations from the month it meets or expects to meet the ₦25 million threshold in a calendar year and its VAT obligations shall not be applied retrospectively to the beginning of that calendar year.

10.2 Determination of ₦25 Million Turnover Threshold

- i. A taxable person who has made taxable supplies of ₦25 million prior to the introduction of the VAT threshold shall continue to charge, collect, remit the tax and file monthly returns even if it has not made ₦25million taxable supplies in the current year.
- ii. A taxable person who did not attain the ₦25 million taxable supplies before 1st of February 2020 (being the date of commencement of the new VAT rate of 7.5%), shall immediately commence to charge, collect, remit the tax and file monthly returns upon attaining the threshold of ₦25million taxable supplies at any time within the year;
- iii. A taxable person who has not attained the ₦25million threshold but expects to attain the threshold at a future date within the calendar year shall immediately commence to charge, collect, remit the tax and file monthly returns to the FIRS.
- iv. A taxable person who makes taxable supplies amounting to ₦25million and above within a calendar year is required to file monthly VAT returns to the FIRS, even if part or the whole of such supplies are exempt from VAT. (Please note the definition of taxable supplies).

Note:

1. A calendar year, for the purposes of this Circular, is a period of 12 months beginning on a day marking the start of that year.
2. A taxable person who attains the taxable supply threshold of ₦25million shall continue to collect VAT and file VAT returns on a monthly basis.
3. "Taxable supplies" is **"any transaction for the sale of goods or the performances of a service, for a consideration in money or money's worth"**. As such, the value of taxable supplies is the gross inflow of economic benefits (cash, revenues, receivables, other assets, etc) arising from economic activities, including sales of goods, supply of services, rents, royalties, fees, rights, etc. However, for the purpose of determining the turnover threshold, it shall not include a taxable supply of the capital asset (i.e. assets capitalised in the books of the taxable person) and the sale of the whole or part of the business.

Illustration 1

Mr ABC, a wholesale supplier of Consumer goods commenced business in January 2020; by the end of January, his taxable supplies amounted to ₦10 million. Furthermore, his taxable supplies increased to ₦18 million in February and ₦26 million in March 2020. When will Mr ABC be expected to register, collect tax and file monthly VAT returns?

Mr ABC should approach the FIRS immediately he attains the threshold of ₦25 million in March 2020, commence to charge, collect, remit the tax and file monthly returns to the FIRS by April 2020.

Illustration 2

XYZ Enterprises, a supplier of motor parts commenced business in January 2020 and by the end of January, he had made taxable supplies worth ₦12 million. Furthermore, in February 2020 he got an order to supply another customer spare parts worth ₦18 million. When will XYZ Enterprises be expected to collect tax and file monthly VAT returns?

XYZ Enterprises should approach the FIRS as soon as the contract was awarded. In this case, XYZ will surpass the taxable supply threshold of ₦25 million going forward. The enterprise should, therefore, issue tax invoice(s) on the contract sum of ₦18m, collect the VAT, remit and file returns beginning from the 21st of March 2020.

11.0 Tax Exempt Items

11.1 Business Sold or Transferred

VAT is exempt on any asset employed in trade or business sold or transferred, where a trade or business carried on by a company is sold or transferred to a Nigerian company for the purposes of better organisation of that trade or business or the transfer of its management to Nigeria.

The entities will qualify for this concession subject to the following conditions:

- i. The company must prove, to the satisfaction of the Service, that one company has control over the other or that the companies are controlled by same person or are members of a recognised group of companies;
- ii. The entities involved must have been related for not less than a consecutive period of 365 days before the reorganisation;

However, where assets transferred in the reorganisation are further disposed within 365 days after the reorganisation, the VAT exemption granted shall be withdrawn and the applicable VAT shall be recovered. As such, VAT that is chargeable upon the transfer shall be treated as due but unpaid from the date it ought to have been paid if there was no concession; and the penalty and interest shall be charged accordingly.

11.2 Other Exempt Items

At the moment, there are eleven categories of goods and seven categories of services that are exempt from VAT in Nigeria. The list of exempted goods and services contained in the First Schedule are as follows:

(a) Goods Exempted

- i. Medical and pharmaceutical products;
- ii. Basic food items;
- iii. Books and educational materials;
- iv. Baby products;
- v. Fertilizer, locally produced agricultural and veterinary medicine, farming machinery and farming transportation equipment;
- vi. Oil exports;
- vii. Plant, machinery and goods imported for use in the export processing zone or free trade zone;

- viii. Plant, machinery and equipment purchased for utilisation of gas in downstream petroleum operations;
- ix. Tractors, ploughs and agricultural equipment and implements purchased for agricultural purposes;
- x. Locally manufactured sanitary towels, pads or tampons;
- xi. Commercial aircrafts, commercial aircraft engines, commercial aircraft spare parts.

(b) Services Exempted

- i. Medical Services;
- ii. Services rendered by microfinance banks, people's banks and mortgage Institutions;
- iii. Plays and performances conducted by educational institutions as part of learning;
- iv. All exported services;
- v. Tuition relating to nursery, primary, secondary and tertiary education;
- vi. Airline transportation tickets issued and sold by commercial airlines registered in Nigeria;
- vi. Hire, rental or lease of tractors, ploughs and other agricultural equipment for agricultural purposes.

Note:

- i. The commission earned by airline booking agents represents fee for service performed by the agent and thus chargeable to VAT.
- ii. In line with Section 38 of VAT Act, the Honourable Minister of Finance may from time to time issue VAT Modification Order to amend, vary or modify the list of exempt items in the First schedule of the VAT.

12.0 Sundry Issues

12.1 Definitions

"Goods"

Section 46 of the Act defines "goods", as all forms of tangible properties, movable or immovable, but does not include, land and building, money or security. The definition of "goods" above implies that VAT is **chargeable** on the supply of all forms of tangible properties, movable or immovable, except the supply of land and building (commercial or private), money or securities, which are **exempted** from VAT.

Note:

The exemption on the supply of land and building covers only supplies that involves both land and building and does not include services incidental to the supply of the land and buildings. As such, survey, valuation, agency and other services incidental to sales and lease are chargeable to VAT.

“Services”

Section 46 of the VAT Act defines “services” as:

- a. Anything, other than goods, or services provided under a contract of employment; and
- b. Includes any intangible or incorporeal (product, asset or property) over which a person has ownership or rights, from which he derives benefits, and which can be transferred from one person to another, excluding interest in land and building, monies or securities.

The above implies that VAT is chargeable on the supply of any other thing that is not covered under the definition of goods. This definition covers the performance of any form of service for money or money’s worth, lease, rental or use of any form of intangible assets or products or intellectual property rights, etc.

The only exemptions provided by this definition are:

- i. service under a contract of employment,
- ii. Interest in land and building in the form of rent or lease (commercial or private).

Note:

- i. The use of land and building for any form of hospitality service or business, including but not limited to monies paid for supply of hotel accommodation space or short stay (sublets) are liable to VAT.
- ii. All fees/commission (including survey, agency, valuation, legal and other related fees/commission) incidental to supply and processing of interest in land and building are chargeable to VAT.

“Building”

Section 46 of VAT Act defines “building” as any structure permanently affixed to land for all or most of the useful life of that structure but excludes any fixture of structure that can easily be removed from such land. Examples of items excluded by this definition are radio and television masts, transmission lines, cell towers, vehicles, mobile homes, caravans, trailers.

As such, VAT is chargeable on the supply of all items or structures which are not included in the definition of building. Consequently, all persons or companies trading, letting or supplying services with such items or structures are required to charge VAT at the rate of 7.5% with effect from 1st September, 2023.

12.2 Penalty Regime

The following are the new penalty provisions:

Sections 8, 28 & 35 of VATA impose a penalty of ₦50,000 for the first month in which the failure occurs and ₦25,000 for each subsequent month in which the failure continues.

Section	Offence	Penalty	
		Initial (₦)	Subsequent (₦)
S.8-VATA	Failure to register	50,000.00	25,000.00
S.28-VATA	Failure to notify of change of address or permanent cessation of trade or business	50,000.00	25,000.00
S.35- VATA	Failure to submit returns	50,000.00	25,000.00
S.19 VATA	Failure to remit tax	Tax + 10% of tax + interest at CBN MRR	

Illustration3

QED Ltd., a taxable person under the VAT Act approaches FIRS WUSE Tax Office in January 1, 2021, to file its annual returns for 2020 assessment year. In the course of reviewing its file, it was discovered that the company failed to submit VAT returns for all 2020 (Jan – Dec) transactions. The applicable penalties are determined as follows:

Note: The first month for which it fails to submit returns attract ~~₦~~50,000; subsequent months attracts ~~₦~~25,000.

MONTH	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	CUMM. TOTAL
JAN	-												
FEB	50,000	-											50,000
MAR	25,000	50,000	-										125,000
APR	25,000	25,000	50,000	-									225,000
MAY	25,000	25,000	25,000	50,000	-								350,000
JUN	25,000	25,000	25,000	25,000	50,000	-							500,000
JUL	25,000	25,000	25,000	25,000	25,000	50,000	-						675,000
AUG	25,000	25,000	25,000	25,000	25,000	25,000	50,000	-					875,000
SEP	25,000	25,000	25,000	25,000	25,000	25,000	25,000	50,000	-				1,100,000
OCT	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	50,000	-			1,350,000
NOV	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	50,000	-		1,625,000
DEC	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	50,000	-	1,925,000
TOTAL	300,000	275,000	250,000	225,000	200,000	175,000	150,000	125,000	100,000	75,000	50,000	-	1,925,000

The cumulative amount of penalty for failure to submit returns is ~~₦~~1,925,000 only.

13.0 Amendment or Revision of the Circular

The Service may, at any time, withdraw or replace this Circular or publish an amended or updated version.

14.0 Enquiries

Any request for further information or clarifications on this Information Circular should be directed to the:

Executive Chairman,
Federal Inland Revenue Service,
Revenue House, 15,
Sokode Crescent,
Wuse Zone 5, Abuja.

Or

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

Or

Email: tpld@firs.gov.ng