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**TAX QUARTERLY  
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<b>CGT</b>	Capital Gains Tax
<b>CbCR</b>	Country-by-Country Reporting Regulation
<b>DTA</b>	Double Taxation Agreement
<b>E-Invoicing</b>	Electronic Invoicing
<b>FIRSEA</b>	Federal Inland Revenue Service (Establishment) Act
<b>JRBEB</b>	Joint Revenue Board (Establishment) Bill
<b>JTB</b>	Joint Tax Board
<b>LIRS</b>	Lagos State Inland Revenue Service
<b>MBS</b>	Merchant Buyer Solution
<b>MCAA</b>	Multilateral Competent Authority Agreement
<b>NBA</b>	Nigerian Bar Association
<b>NTA</b>	Nigeria Tax Act
<b>NTAA</b>	Nigeria Tax Administration Act
<b>NUPRC</b>	Nigerian Upstream Petroleum Regulatory Commission
<b>PAYE</b>	Pay-As-You-Earn
<b>SOP</b>	Standard Operating Procedure
<b>TAT</b>	Tax Appeal Tribunal
<b>TIN</b>	Tax Identification Number
<b>VAT</b>	Value Added Tax

# INTRODUCTION

The strong momentum of the first quarter of 2025 signalled the prospect of a dynamic and eventful year in Nigeria's tax landscape. This trend has continued into the second quarter, hinting that 2025 may become the most significant year for Nigeria's tax regime in recent times. The second quarter saw landmark judicial decisions alongside significant legislative and administrative developments.

Our Q2 newsletter spotlights these developments, delivering current insightful tax updates – from the long-awaited presidential assent of the tax reform Bills into law, to the Federal High Court's affirmation of the Tax Appeal Tribunal's decision on the unconstitutionality of the Income Tax Country-by-Country Reporting Regulations 2018, and government policies such as Nigeria's Double Taxation Agreement with Rwanda and the FIRS' preparation to launch the e-invoicing system.

Our newsletter is divided into three segments: Part A deals with judicial pronouncements, Part B with legislative developments, and Part C highlights key government policies and administrative decisions.



A

# JUDICIAL PRONOUNCEMENTS

“

The Judge is not the lawmaker.  
He is only the interpreter of the law  
- **Lord Denning**



## FEDERAL HIGH COURT AFFIRMS THE NULLIFICATION OF THE INCOME TAX (COUNTRY-BY-COUNTRY REPORTING) REGULATIONS 2018 –

FIRS V CHECKPOINT SOFTWARE TECHNOLOGIES B.V. NIGERIA LTD (SUIT NO: FHC/L/10A/2023)

By a Notice of Appeal (**NoA**) dated and filed on the 15.09.2023, the Federal Inland Revenue Service (**FIRS** or Appellant) brought an appeal challenging and seeking to set aside the decision of the Tax Appeal Tribunal (**TAT** or the **Tribunal**), which nullified the Income Tax (Country-by-Country Reporting) Regulations 2018 (**CbCR Regulations**). The facts relevant to this appeal are that Checkpoint Software Technologies BV Nigeria Limited (**Checkpoint** or the **Respondent**) had contested administrative penalties imposed by the Appellant for the late filing of its 2019 and 2020 country-by-country (**CbCR**) notifications. In August 2023, the TAT ruled in favour of Checkpoint, declaring the penalties imposed under the CbCR Regulations null and void. The TAT had held that the CbCR Regulations were issued in 2018 during a period when the FIRS had no validly constituted Board, contrary to the express requirements of Section 61 of the FIRS (Establishment) Act (**FIRSEA**).

Additionally, the TAT held that the CbCR Regulations, which sought to impose penalties exceeding those permitted under the FIRSEA, were unconstitutional. The TAT further ruled that the CbCR Regulations, which were based on the OECD Country by Country Multilateral Competent Authority Agreement (**MCAA**) could not be enforced in Nigeria in the absence of domestication by the National Assembly.

On appeal before the Federal High Court, the Appellant raised three issues for determination to wit:

01

Whether the honourable Tribunal was correct in its conclusion, that the CbCR Regulations was null and void on the ground that the Appellant did not have a Board at that material time.

02

Whether the Tribunal was right in nullifying the penalties contained in the CbCR Regulations imposed against the Respondent on the grounds that they were contrary to the penalties contained in FIRSEA.

03

Whether the CbCR Regulations is unconstitutional and void as a result of the non-domestication of the Multi-lateral Competent Authority Agreement on Country-by-Country Reporting.

In determining the appeal, the Federal High Court adopted the three issues for determination raised by the Appellant and resolved same in favour of the Respondent. In a judgment delivered by Hon. Justice A.O Faji of the Federal High Court, Lagos Division, the Court held on the three issues for determination raised by the Appellant respectively as follows:

On the first issue, the Court held that pursuant to Section 61 of the FIRSEA which requires that all rules and regulations made under the FIRSEA be issued by the Board with the approval of the Minister, the Appellant could not show at the material time that there was a properly constituted Board when the CbCR Regulations were issued. Hence, the CbCR Regulations was *ultra vires*, of no legal effect, and cannot be relied upon by the Appellant in view of the notices it issued to the Respondent.

On the second issue, the Court held that since the penalties prescribed under the CbCR Regulations relate to matters other than tax liability which fall within the scope of Section 26(3) of FIRSEA, the excessive penalties under the CbCR Regulations were inconsistent with the said provision. On this basis, the penalties were declared null and void.

On the final issue for determination, the Court held that the CbCR Regulations were unconstitutional as their legal basis, that is, the OECD MCAA, had not been ratified by the National Assembly. Accordingly, CbCR Regulations were found to contravene Section 12 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) (the **Constitution**) and were declared unconstitutional.

This decision reaffirms the constitutional requirement that international agreements must be ratified and domesticated before forming the basis of binding regulatory frameworks in Nigeria. It also underscores the importance of proper delegation of statutory powers and the limitations of regulatory agencies in imposing penalties not expressly sanctioned by enabling laws.

## SUPREME COURT DELIVERS LANDMARK JUDGMENT ON THE JURISDICTIONAL AND CONSTITUTIONAL STATUS OF THE TAX APPEAL TRIBUNAL - TSKJ CONSTRUCOES INTERNACIONAL SOCIEDADE UNIPERSSOAL LDA V FIRS (SUIT NO: SC/995/2017)



In a landmark judgment delivered on 09.05.2025, the Supreme Court of Nigeria laid to rest the long-standing debate on the constitutional status and jurisdiction of the Tax Appeal Tribunal.

The dispute before the Supreme Court arose from a contract executed by the Appellant, a Portuguese company, on behalf of NLNG for a liquefied natural gas project. In the course of executing the contract, the Appellant incorporated a Nigerian subsidiary, TSKJ Nigeria Limited, to provide logistical and support services, for which it received “recharges” from the parent company. The Appellant, adopting the deemed/turnover assessment method, treated the said recharges as deductible expenses in its self-assessed tax returns. However, the Respondent upon review, disallowed the deductions and issued additional assessments totalling USD\$12,924,947 for the 2004–2007 financial years. The Appellant’s objection was rejected via a Notice of Refusal to Amend (**NoRA**), prompting an appeal to the Tax Appeal Tribunal, which dismissed the appeal. The Appellant then approached the Federal High Court, which held in its favour, declaring the assessments invalid and affirming that the Tribunal lacked jurisdiction under Section 251(1)(b) of the Constitution.

On further appeal, the Court of Appeal reversed the Federal High Court’s decision, holding that the appeal was incompetent since the grounds of appeal raised issues of mixed law and fact, contrary to Paragraph 17 of the Fifth Schedule to the FIRSEA, and reinstated the Tribunal’s decision. The Appellant, dissatisfied, appealed to the Supreme Court.

The central issue before the Supreme Court revolved around whether the TAT is a constitutionally valid body for adjudicating tax disputes, and whether taxpayers could be required to exhaust the TAT process before approaching the Federal High Court.

In delivering its lead judgment, Justice Hannatu Sankey, JSC, affirmed that the TAT is not a court within the meaning of Section 6(3) and (5) of the Constitution, but rather an administrative tribunal performing quasi-judicial functions. The Supreme Court reached this conclusion after considering several factors such as the composition of the TAT, and the appointment mechanism of the members of the Tribunal and held that as a non-judicial body, the TAT, does not usurp the jurisdiction of the Federal High Court. Rather, it operates as a condition precedent and a specialised fact-finding body to be approached before tax matters proceed to judicial courts.

The Supreme Court equally held that the TAT's existence and powers are not incongruous or incompatible with the judicial authority of the Federal High Court but exists to complement the dispute resolution framework under the FIRSEA. Importantly, the Court noted that the TAT as a fact-finding tribunal comprising tax experts, is not bound by the strict rules of evidence under the Evidence Act, so long as it adheres to established principles of fair hearing.



The judgment reaffirms TAT's legitimacy and underscores its critical role as a specialised forum for addressing tax matters. By conclusively determining the status of the Tribunal, albeit as an administrative body within Nigeria's legal architecture, the Supreme Court has strengthened the foundation for tax justice and removed the long-standing uncertainty that had clouded tax dispute resolution in Nigeria.

A

# LEGISLATIVE DEVELOPMENTS

“ The law never is, but is always about to be  
- **Benjamin Cardozo**

## ADOPTION AND ASSENT OF THE TAX REFORM ACTS, EFFECTIVE JANUARY 2026


On 08.05.2025, the Nigerian Senate adopted the harmonised report of the conference committee constituted by both chambers of the National Assembly to reconcile the four tax reform bills. The consolidated bills were subsequently transmitted to the President of the Federal Republic of Nigeria, President Bola Ahmed Tinubu, for assent.

Following extensive legislative deliberations and stakeholder consultations, President Tinubu signed the tax reform bills into law on 26.06.2025. The Acts will take effect on 01.01.2026, allowing a six-month period for preparatory adjustments and alignment with the fiscal calendar, in line with international good practice, and the Nigeria Tax Policy.

The tax reform Acts, namely, the Nigeria Tax Act, the Nigeria Tax Administration Act, the Nigeria Revenue Service (Establishment) Act, and the Joint Revenue Board of Nigeria (Establishment) Act, introduce sweeping reforms in the Nigerian tax framework.

The Nigeria Tax Act (**NTA**) represents a consolidation of distinct tax laws, including but not limited to the Companies Income Tax Act, Personal Income Tax Act, Value Added Tax Act, and the Stamp Duties Act. Among several changes to existing law, the NTA harmonizes capital gains tax with income taxes for companies and individuals,<sup>1</sup> introduces the economic development tax incentives,<sup>2</sup> and reduces income taxes for low-income earners.

1. Sections 27 and 28 of the Nigeria Tax Act  
2. Section 166 of the Nigeria Tax Act.



The assent to these tax reform Acts is expected to foster a more stable business environment in Nigeria and potentially attract increased foreign investment.

The Nigeria Tax Administration Act (**NTAA**) establishes a uniform legal framework for the administration, assessment, and collection of all applicable tax types. It revises the value added tax (**VAT**) revenue distribution among the tiers of government,<sup>3</sup> mandates the accreditation of tax agents,<sup>4</sup> and encourages collaboration among tax authorities.<sup>5</sup>

The Nigeria Revenue Service (Establishment) Act replaces the Federal Inland Revenue Service with the Nigeria Revenue Service, which is granted wider administrative and enforcement powers. Similarly, the Joint Revenue Board of Nigeria (Establishment) Act establishes the Joint Revenue Board to replace the Joint Tax Board and introduces the office of the Tax Ombud.<sup>6</sup>

The assent to these tax reform Acts is expected to foster a more stable business environment in Nigeria and potentially increase the volume of foreign investment. Altogether, the reforms aim to simplify compliance, enhance revenue administration, strengthen intergovernmental coordination, and ultimately promote a more business-friendly and investment-ready Nigerian economy.

In line with our practice, we have commenced publications on detailed and incisive sector-by-sector analyses of the key provisions in these Acts, with several more publications scheduled over the course of the year. Our first piece focusing on Taxation of Employment Income under the NTA is available [here](#), whilst our second publication on the impact of the reform Acts on non-resident companies can be accessed [here](#).

3. Section 81 of the Nigeria Tax Administration Act  
 4. Section 33 of the Nigeria Tax Administration Act.  
 5. Section 3(3) of the Nigeria Tax Administration Act  
 6. Section 36 of the Joint Revenue Board of Nigeria (Establishment) Act



# GOVERNMENT POLICIES AND ADMINISTRATION

“*To minimise the volatility of economic and social policy and to set our country on a steady growth and development path, rather than an episodic growth path, I have become increasingly convinced that Nigeria needs a social contract.*”  
**- Ngozi Okonjo-Iweala (2024)**



## NIGERIA AND RWANDA SIGN DOUBLE TAXATION AGREEMENT

Following the recently concluded Afreximbank Annual Meeting 2025 (AAM2025) held in Abuja, Nigeria’s Minister of Finance and Coordinating Minister of the Economy, Mr. Wale Edun, and Rwanda’s Minister of Finance and Economic Planning, Mr. Yusuf Murangwa, on 27.06.2025, signed the Agreement on the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to income taxes. The Double Taxation Agreement (DTA) between Nigeria and Rwanda primarily aims to prevent income taxed in one signee country from being subject to tax in the other.

The DTA aligns closely with the message of AAM2025, which emphasized the promotion of intra-African trade and featured multiple speakers calling for treaties among African nations to facilitate cross-border commercial transactions. Bilateral tax treaties like the DTA are strongly encouraged, as their absence often leads to double taxation, thereby creating a disincentive for investment and trade that would otherwise occur.

Upon ratification, Rwanda will become the second African country, after South Africa, with which Nigeria has signed a double taxation agreement. Rwanda will also join the list of Nigeria’s bilateral tax treaty partners, which includes the United Kingdom, Belgium, Canada, China, the Czech Republic, France, Pakistan, the Netherlands, and others.

## FIRS TO LAUNCH NATIONAL E-INVOICING SYSTEM AND ISSUE GUIDELINES FOR USE TENTATIVELY IN JULY 2025



Following intensified efforts by the FIRS and sensitization campaigns on the e-invoicing system/merchant buyer solution (**MBS**), large taxpayers have commenced integration of their internal invoicing systems to enable real time reporting and invoicing. The platform, designed to replace traditional invoicing systems, aims to create a digitally standardized process for secured data transfer and VAT compliance in line with the fiscalisation framework contemplated under the Nigeria Tax Act.

As the rollout of the MBS approaches, stakeholders have raised concerns regarding integration costs, data privacy, unsettled e-invoices, real time reporting obligations, amongst others. We anticipate that these concerns will be addressed in the guidelines which the FIRS expects to issue in the first month of the third quarter.

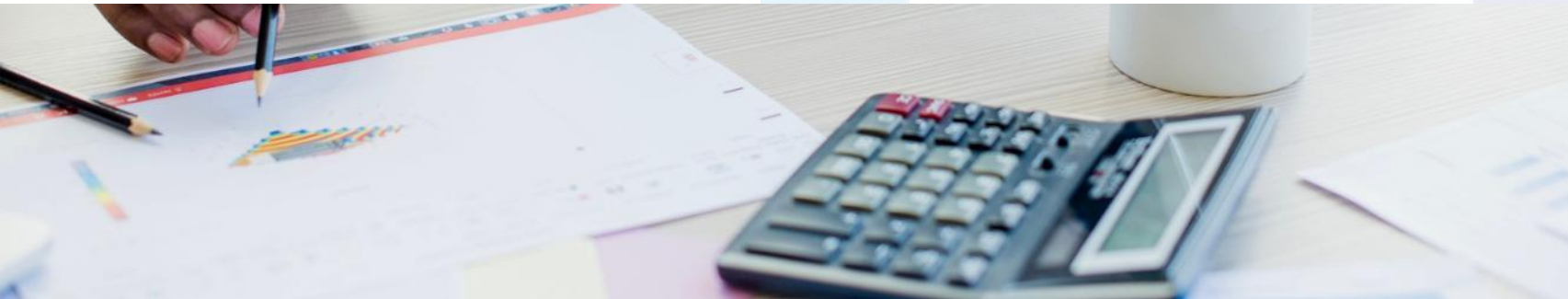
Nonetheless, FIRS has released a public notice announcing the mandatory implementation of the system, which becomes effective from 1st August 2025 for large taxpayers, and has pledged technical support, training, and access to integration resources via its dedicated portal to ensure compliance.

## FIRS LAUNCHES GENDER DESK AND WOMEN'S NETWORK TO DRIVE INCLUSIVE TAX GOVERNANCE

As part of its commitment to foster inclusive leadership and tax governance, the FIRS on 29.04.2025, officially launched its Gender Desk and Women Network (**WoN**) initiatives marking a significant step towards promoting gender equality and inclusion within the Service.

Whilst these initiatives may appear administrative and internally focused on persons within the Service, they align with Nigeria's National Gender Policy (2021-2026) and advance the sustainable development goals on gender equality, decent work, economic growth and partnerships. Thus, they position the FIRS as a pioneer in transforming fiscal institutions into inclusive and gender responsive organisations. It is intended that the Gender Desk will coordinate gender mainstreaming actions including shaping policy, workforce inclusivity and gender responsive reporting. Conversely, the WoN will focus on providing mentorship, professional development and leadership support to female staff within the FIRS.

By spotlighting female leadership, mentorship and career development, these initiatives serve as a catalyst for promoting long-term gender parity in Nigeria's public sector.



## FIRS ISSUES REVISED STANDARD OPERATING PROCEDURE (SOP) TO STREAMLINE TAX SERVICES

FIRS has issued an updated SOP to provide a single standardized framework governing core tax processes such as registration, payment, audit and enforcement across all FIRS offices. This SOP is aimed at eliminating disparities in taxpayer experience by ensuring that the same tax processes apply in all FIRS tax offices across all states promoting predictability in service delivery.

The revised SOP is a representation of FIRS' evolving values and institutional identity underscoring its commitment to enhancing voluntary compliance and improving consistency in the delivery of service.

## FG INTRODUCES PERFORMANCE-BASED TAX INCENTIVE FOR OIL AND GAS SECTOR



President Bola Ahmed Tinubu has signed an executive order, titled, “*Upstream Petroleum Operations Cost Efficiency Incentives Order, 2025*” (the **Order**) aimed at reducing operating costs in Nigeria’s upstream oil and gas sector through performance-based tax incentives. The Order applies to lessees, licensees, and their contactors operating in the petroleum sector provided they achieve cost reduction targets and any appropriate cost benchmarks set by the Nigerian Upstream Petroleum Regulatory Commission (**NUPRC**). Although the Order was formally gazetted on 15.05.2025, it takes effect retroactively from 30.04.2025.<sup>7</sup>

### The key highlights of the Order include:

01.

**The establishment of a Cost Efficiency Incentive (CEI) framework aimed at improving efficiency in the global oil and gas sector by:**

- Reducing operating costs in the upstream petroleum operations through achievable cost reduction measures, strategies and targets;
- Promoting cost discipline among stakeholders in the upstream petroleum operations;
- Improving operational performance and streamlining contract cycles;
- Maximizing economic value from the oil and gas sector; and
- Offering tax incentives to companies which achieve or surpass cost reduction targets

02.

**Regulatory Oversight:** the NUPRC is to play a central regulatory oversight role in the implementation of the Order by setting cost benchmarks for upstream petroleum operations, monitoring the cost structures of upstream companies, verifying the extent of cost savings claimed by the operators before issuance of tax credits and conducting comprehensive industry-wide audit of upstream oil measurement systems.

03.

**Tax Credit Incentives:** Companies that meet or exceed the benchmark set by the NUPRC can claim a tax credit of up to 50% of the incremental government revenue generated by their cost savings, although, total credits are capped at 20% of a company's annual tax liability. These incentives are valid for a period of 10 (ten) years from 30.04.2025 till 31.05.2035, unless extended by the President.

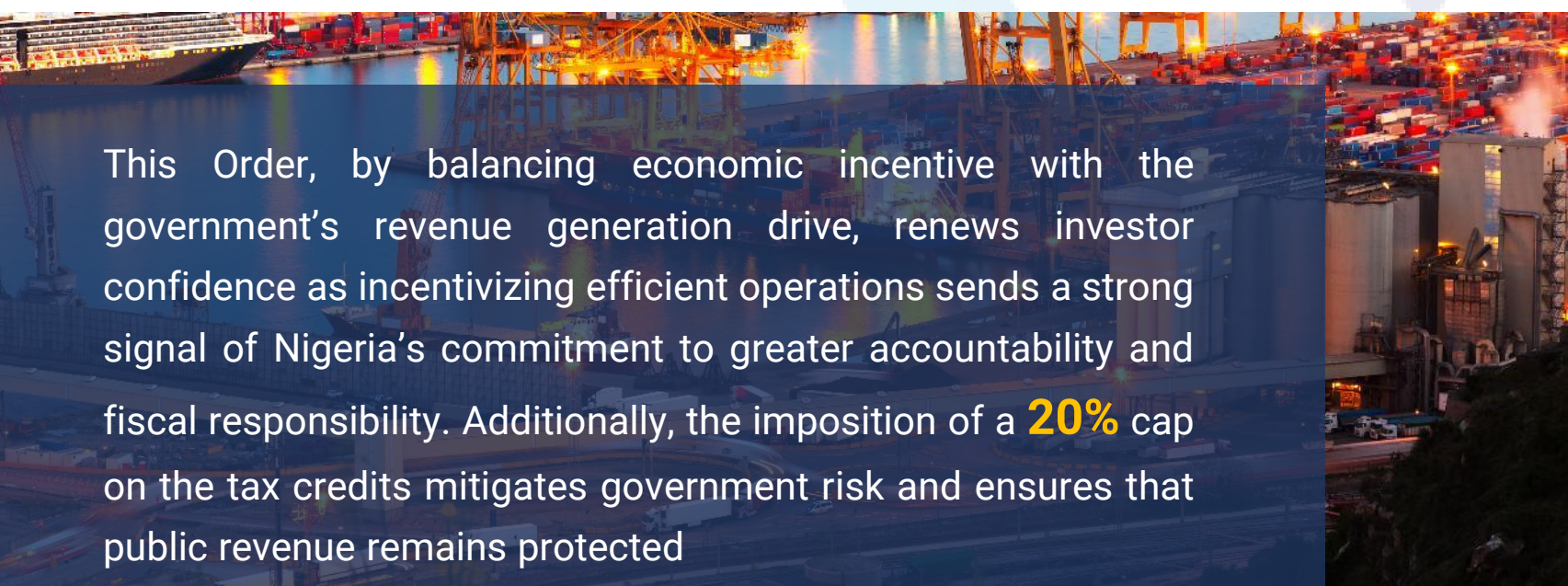
04.

**Implementation Guidelines:** According to the Order, the FIRS and the NUPRC, shall with the approval of the Minister, release implementation guidelines within 30 (thirty) days of the effective date of the Order (that is, 30.04.2025).

The Guidelines will include benchmarks, targets and cost matrices to assess upstream operational costs, data submission requirements, list of qualifying companies and tax incentives computation methodology. As at the time of writing, the Guidelines are yet to be released.

05.

**Calculation for Incentives:** The Order sets out the formula for determining the applicable incentives, taking into account among other factors, cost savings, as well as the actual and target operating costs of the company in the computation.



This Order, by balancing economic incentive with the government's revenue generation drive, renews investor confidence as incentivizing efficient operations sends a strong signal of Nigeria's commitment to greater accountability and fiscal responsibility. Additionally, the imposition of a **20%** cap on the tax credits mitigates government risk and ensures that public revenue remains protected

## FIRS INCREASES TAX EDUCATION DRIVE, LAUNCHES TAX ADVOCACY PODCAST AND GRASSROOTS RADIO PROGRAMME



A well-informed taxpayer is less likely to fall foul of the law. Although a coined expression, this principle supports FIRS' efforts in driving tax advocacy and education, having launched a bi-weekly "tax advocacy podcast" aimed at improving tax literacy and voluntary compliance. The podcast is set to premier every two weeks covering evolving tax topics relevant to Nigeria's taxpayers such as the innovations in revenue administration, technological developments, the critical role taxation plays in national development and the strategic direction of FIRS. As part of FIRS's commitment to ensuring that taxpayers from all segments of society have access to and gain basic knowledge of Nigeria's tax system, the podcasts will be broadcast in multiple local languages to maximize reach and inclusivity across communities.

This podcast promises to enhance public engagement by making tax information more accessible and fostering a culture of compliance. In addition, regular educational content may contribute to a reduction in non-compliance among taxpayers. It is expected that this podcast will evolve into a go-to platform for reliable information and sustained public participation.

## LIRS ISSUES GUIDELINES ON THE IMPLEMENTATION OF THE WITHHOLDING TAX REGULATIONS



The Lagos State Internal Revenue Service (**LIRS**) has issued guidelines for the implementation of the Deduction at Source (Withholding) Regulations 2024 (WHT Regulations 2024). These guidelines on Withholding of Regulations 2024 (the **LIRS Guidelines**) reiterates the provisions of the Withholding Regulations 2024.

The key highlights of the LIRS Guidelines, which were issued as Public Notice No: LIRS/PN/001/04/2025 on 30.04.2025 are discussed below:



### **Widening of the WHT Regime and Revised WHT Rates:**

The LIRS Guidelines explains that the income susceptible to WHT obligations has been expanded under the WHT Regulations 2024 to include winnings from gaming and reality shows, fees for co-location and telecommunication tower services and brokerage fee.

In addition, it clearly delineates the transactions for which WHT rates have been revised as documented in our previous publication on the [WHT Regulations 2024](#).



### **Requirement for Registration:**

Asides from reiterating the new rates and additional heads of income chargeable under the WHT Regulations, the LIRS Guidelines also mandates businesses and individuals involved in the relevant sectors to register with the LIRS online and ensure that they utilize the correct revenue codes stipulated in the LIRS Guidelines to effect payment.



### **Compensation for Loss of Employment:**

The LIRS Guidelines clarify that employers are now responsible for withholding the CGT due on compensation for loss of office and remitting same to the LIRS. This obligation will function similarly to the Pay-As-You-Earn (PAYE) system as employers are required to file returns and remit taxes on such compensation not later than the 10th day of the month following the month of payment.



### **Credit Notes and Receipts:**

The LIRS Guidelines reiterate the obligation of collecting agents to issue receipts to beneficiaries upon deducting tax, noting that collecting agents will be held responsible where remittances cannot be confirmed.



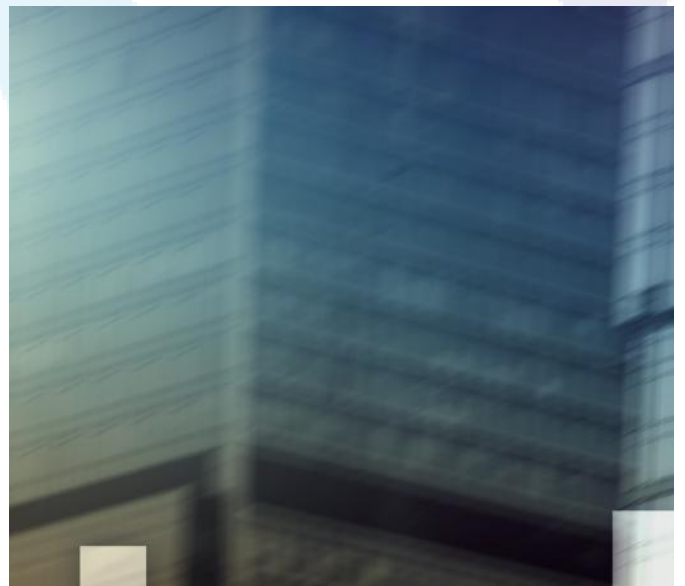
### **Taxpayer Identification:**

The LIRS Guidelines require all businesses and individuals in Lagos State to register for a LIRS Payer ID, which serves as the official taxpayer identification for filing returns on withheld taxes. However, a Tax Identification Number (TIN) issued by the Joint Tax Board (JTB) will also be accepted for this purpose. The LIRS Guidelines, in line with the Withholding Regulations 2024, emphasize that where a supplier (i.e., the recipient of payment), involved in an eligible transaction for the supply of goods or services that generates non-passive income does not have a TIN, the applicable WHT rate shall be doubled

# CONCLUSION

The second quarter of 2025 presents one of the most defining periods in the tax landscape so far. The presidential assent on the Tax Reform Acts introduces a new era of consolidation, groundbreaking tax incentives, a centralization of tax administrative functions, among others. Taxpayers and tax authorities are to initiate plans ahead of the effective date of the Acts, in order to ensure proper adjustment and compliance.

On the judicial front, the courts have continued to adopt a strict interpretation of tax laws, reinforcing limits on regulatory overreach in line with constitutional provisions. From the policy standpoint, government initiatives—particularly those led by the FIRS—have intensified efforts to promote tax literacy, reinforcing the broader goal of building a more informed, engaged, and compliant taxpayer base across Nigeria.



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