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FAQs

Frequently Asked Questions

Below are answers to some of the most common questions taxpayers have about the Nigeria Revenue Service (NRS). If you don't find what you're looking for, please submit a support ticket or contact us at helpdesk@nrs.gov.ng.

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Nigeria Tax Act, No: 6 2025



Nigeria Tax Administration Act, No: 5, 2025

Nigeria Revenue Service (Establishment) Act, No: 4 2025

Joint Revenue Board (Establishment) Act, No 6, 2025

Showing 97 answers

What is the Nigeria Revenue Service (NRS)?



Why did FIRS transition to NRS?



What are the core differences in mandate, scope, and structure between FIRS and NRS?



How will intergovernmental coordination be affected?	▼
Do taxpayers need to re-register or obtain new Tax Identification Numbers (TINs)?	▼
Will there be disruptions to tax filing, payment, audits, or refunds?	▼
What benefits should taxpayers expect under NRS?	▼
How will taxpayer rights be protected under NRS?	▼
Will existing audits, rulings, objections, and disputes remain valid?	▼
Will engagement channels with tax practitioners change?	▼
Will compliance procedures change?	▼
Will tax collection, remittance, and reporting processes change as a result of the transition?	▼
Will existing payment platforms and system integrations remain operational?	▼
How does NRS align with international best practices?	▼
Will existing Memoranda of Understanding (MoUs) and partnerships remain valid?	▼
How does NRS handle data protection, confidentiality, and sovereignty?	▼
How does the transition promote transparency and accountability?	▼
Will the public experience service disruption?	▼
How will stakeholders and the public be kept informed?	▼



What happens on 1 January 2026?



What should stakeholders expect after transition?



What should stakeholders do if they experience transition-related challenges?



Will there be new procurement opportunities under NRS?



What is the Nigeria Tax Act 2025?



Why was this Act necessary?



When does the Act take effect?



Which previous tax laws are repealed by this Act?



Which previous tax laws are not repealed by this Act?



Who is subject to tax under this Act?



What is considered taxable income?



How are non-residents taxed?



What is “Significant Economic Presence”?



What is the tax rate for individuals?



How is employment income defined?



What are the tax rates for companies?



What is the Development Levy?	▼
What is the tax treatment of benefits-in-kind?	▼
What incentives are available for priority sectors?	▼
What is the VAT rate under the new Act?	▼
What VAT supplies are zero-rated?	▼
Who is required to register for a Taxpayer Identification Number (Tax ID)?	▼
What taxes are administered by the Nigeria Revenue Service (NRS)?	▼
What are the penalties for failing to register for tax?	▼
When must companies file their annual tax returns?	▼
Are there special filing requirements for Virtual Asset Service Providers (VASPs)?	▼
What happens if I fail to file a tax return on time?	▼
Can tax assessments be disputed?	▼
What is the role of the State Internal Revenue Service (SIRS)?	▼
What is the National Single Window Portal?	▼
How are VAT revenues distributed among governments?	▼
What are the penalties for non-remittance of withheld taxes?	▼



Can a tax agent represent a taxpayer?	▼
What is an Advance Ruling and how can it be obtained?	▼
What records must be kept for tax purposes?	▼
What powers do tax authorities have during investigations?	▼
What constitutes a “small business” under the Act?	▼
Are there special tax rules for the petroleum and mining sectors?	▼
What is the penalty for obstructing a tax officer?	▼
How are tax refunds processed?	▼
Is there a special return for those in the informal sector?	▼
What is the Nigeria Revenue Service (NRS)?	▼
How are chargeable gains computed?	▼
Are gifts subject to tax?	▼
How is rental income taxed?	▼
What is the tax treatment of collective investment schemes?	▼
How are exports taxed?	▼
What is the tax credit for research and development?	▼



How does the Act address double taxation?



How is unilateral relief of double taxation claimed?



How are digital service providers taxed?



What records must be maintained for tax purposes?



How are disputes with tax authorities resolved?



What is the purpose of the Joint Revenue Board (JRB) of Nigeria Act, 2025?



Which previous tax laws are repealed by the JRB Establishment Act



What are the key institutions established under the Act?



Who chairs the Joint Revenue Board?



Who are the members of the Joint Revenue Board?



What are the main functions of the Joint Revenue Board?



Where is the head office of the Joint Revenue Board located?



Who appoints members of the Tax Appeal Tribunal?



How long is the term of a Tax Appeal Commissioner?



What is the Office of the Tax Ombud? Drag



Why was the FIRS replaced with the NRS?



What are the key functions of the NRS?



Can the NRS collect taxes for states and local governments?



Who governs the NRS?



How is the Executive Chairman appointed?



What happens to FIRS staff and assets?



Is the NRS tax-exempt?



How does the NRS ensure taxpayer confidentiality?



How does the NRS handle international tax agreements?



What penalties exist for non-compliance with tax laws?



How are disputes against the NRS handled?



What is the role of the NRS Technical Committee?



How does the NRS promote tax compliance?



What is the process for recovering unremitted revenue?



Where can I get more information about the NRS?



Still have questions? [Submit va support ticket](#) or contact the help desk at helpdesk@nrs.gov.ng.

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