



**FEDERAL INLAND REVENUE SERVICE**  
**15 SOKODE CRESCENT, WUSE ZONE 5, P.M.B. 33, GARKI, ABUJA, NIGERIA**  
[www.firs.gov.ng](http://www.firs.gov.ng)

## **PUBLIC NOTICE**

In line with the provisions of Section 25(4) of the Federal Inland Revenue Service Establishment Act 2007 as amended by section 51 of Finance Act 2019, notice is hereby given to the general public, tax practitioners and, particularly, all taxable persons (including individuals, trustees, partnerships, companies, corporations, etc.) as follows:

- (1) The Federal Inland Revenue Service (the FIRS) shall, not earlier than 30 days from the date of publication of this notice, begin to connect its Automated Tax Administration System to access, for tax purposes, relevant records, data or information stored or otherwise residing in computers or other electronic devices (including cloud computing facilities) maintained, operated, controlled or owned by relevant persons or their agents.
- (2) The connection shall include relevant point of sales or invoicing platforms of all taxable persons (individuals, enterprises, companies and entities).
- (3) Relevant persons are required to grant FIRS access to all computers, electronic devices or cloud computing facilities wherein records, data or information are stored or otherwise residing (Section 26, FIRS Act).

The attention of the tax paying public is drawn to the penalties prescribed in Section 26(3) of the FIRS Establishment Act for Failure to grant the necessary access.

**For enquiries, please contact:**

The Executive Chairman,  
Revenue House - 15 Sokode Crescent,  
Wuse Zone 5, Abuja.

**Signed**  
**Muhammad Nami**  
**Executive Chairman**