

Nigeria

Recent developments relating to MAP in Nigeria prior to 15 August 2023

Developments relating to MAP in the tax treaty network

- ECOWAS Supplementary Act undergoing the process of making it to enter into force. When in force, it will activate MAP with 14 member countries with effect from 1st January 2024.
- Signed an Avoidance of Double Taxation Agreement with Turkey on 20th October 2021, which is consistent with Action 14 Minimum Standard. The treaty has not entered into force.

Other developments relating to MAP

- Nigeria updated its MAP Guideline and MAP Profile in 2023.

Latest Action 14 Peer Review report

The stage 1 Simplified Peer Review report of Nigeria is expected to be published early 2024.

Tax treaty network of Nigeria

- 18 treaties, applicable to 31 jurisdictions (covering all treaties signed, although not necessarily in force)
- status of MLI: in force.

Table 1. State of play of Nigeria's tax treaty network

Treaties in line with the Action 14 Minimum Standard following MLI impact	Treaties where actions are ongoing to make them in line with the Action 14 Minimum Standard	Following impact/actions, remaining treaties that are not in line with Action 14 Minimum Standard
16	0	2

Source: OECD

Nigeria's MAP programme

Organisation of competent authority function

- 11 persons assisting the Competent Authority, comprising:
 - five heads of functions and six persons working on MAP cases:
 - out of those 11, six persons work on attribution/allocation cases and five persons work on other cases.
- contact persons for MAP requests:
 - Director, Tax Policy and Advisory Department & Authorized Competent Authority for MAP matters.

- Federal Inland Revenue Service, 3rd Floor, Revenue House Annex, 26 Sokode Crescent, Wuse Zone 5, Abuja, FCT, Nigeria. Email: acatreatiesandmap@firs.gov.ng
- for all MAP cases, please copy requests to: Head, Treaties & International Tax Policy Division, FIRS, 2nd Floor, Revenue House Annex, 26 Sokode Crescent, Wuse Zone 5, Abuja, FCT, Nigeria.
Phone No: +2348025018750; +2348035512420; Email Address: kajesomo.kehinde@firs.gov.ng
- for specific MAP cases involving transfer pricing, the request should also be copied to: Head, International Tax Department 3rd Floor, FIRS Building 17B, Awolowo Road, Ikoyi, Lagos, Phone Nos: +2349070319922; +2348033093287; Email Address: ab.aliyu@firs.gov.ng.

Figure 1. Competent Authority Organisational Structure



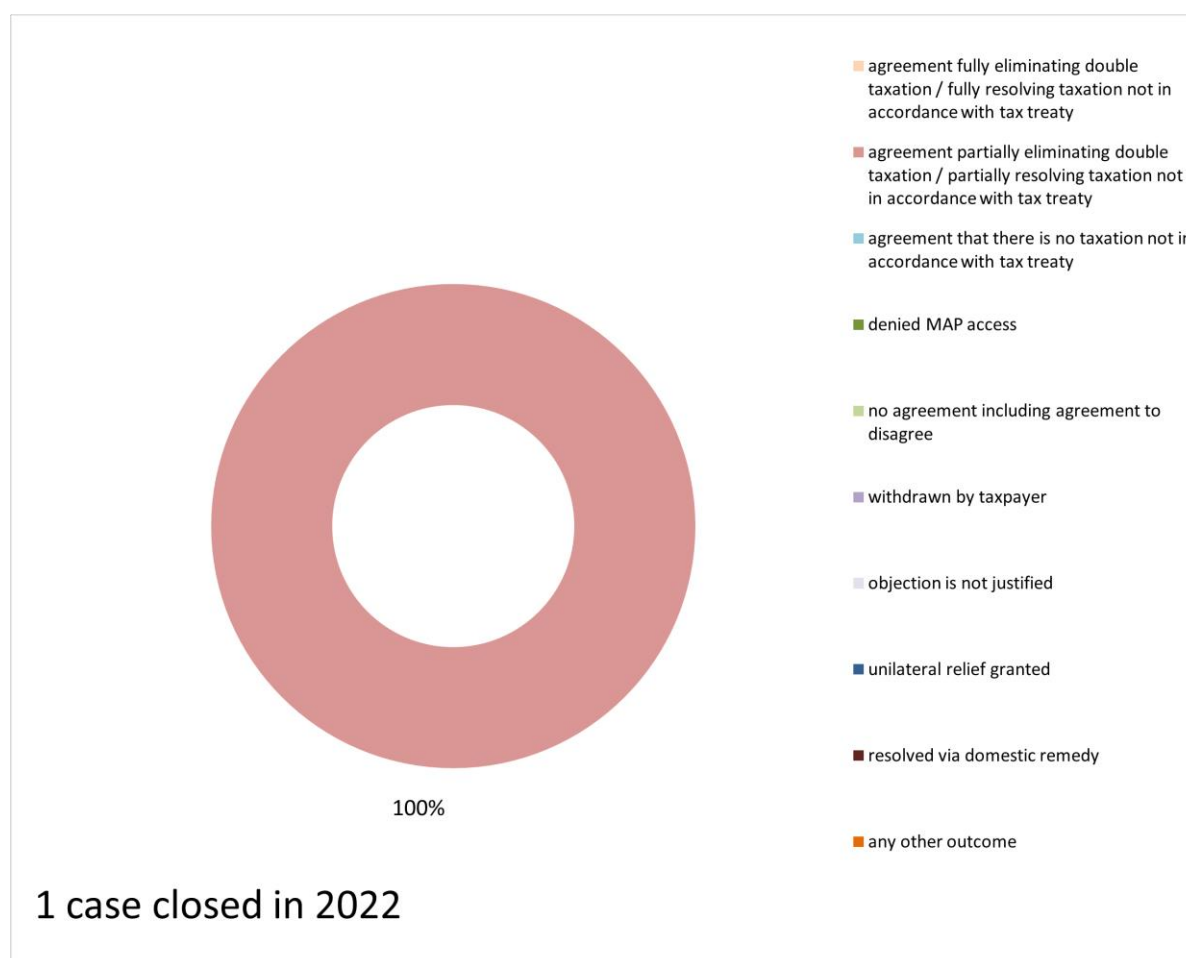
Source: OECD

Table 2. Guidance on the MAP process

MAP guidance	Guidelines on Mutual Administrative Procedure (MAP) in Nigeria, 23 May 2023	https://www.firs.gov.ng/treaty-related-guidelines-and-circulars/ (Section 4.5 to be referred to for form and content of a MAP request, including information requirements)
MAP profile	30 December 2016	https://www.oecd.org/tax/dispute/Nigeria-Dispute-Resolution-Profile.pdf

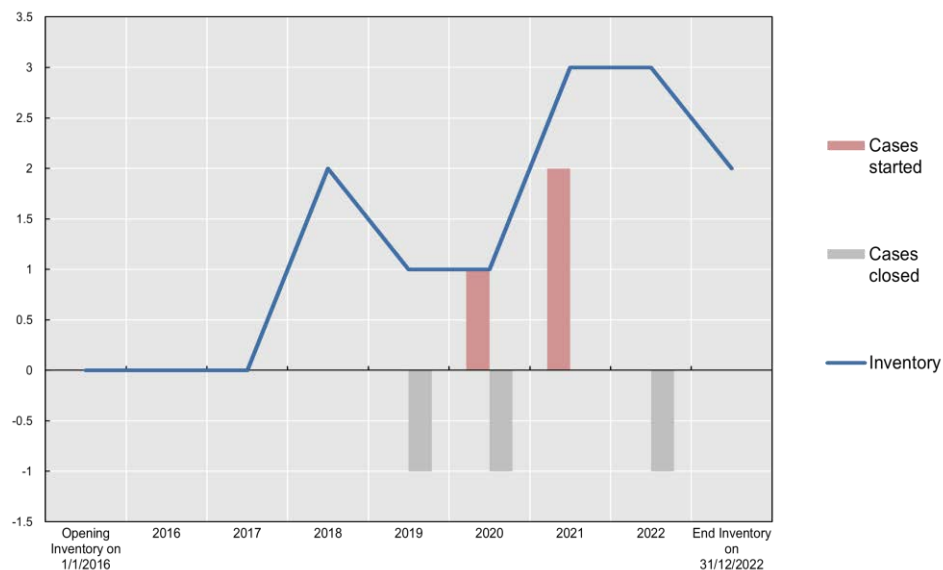
Overview of Nigeria's MAP Statistics for 2022

Please refer to <https://www.oecd.org/tax/dispute/map-statistics-nigeria.pdf> for details with respect to Nigeria's MAP Statistics.

Figure 2. Cases closed in 2022

Source: OECD

Figure 3. Evolution of Nigeria's MAP caseload (2016-22)



Source: OECD

Table 3. Overview of Nigeria's MAP caseload for 2022

Inventory for year 2022	Opening Inventory 1/1/2022	Cases started	Cases Closed	End Inventory 31/12/2022
Attribution/allocation cases	1	0	0	1
Other cases	2	0	1	1
Total	3	0	1	2

Source: OECD

Table 4. Nigeria's average time to resolve MAP cases in 2022

Cases resolved in year 2022	Pre-2016 cases		Post-2015 cases		All	
	Number of cases	Average time	Number of cases	Average time	Number of cases	Average time
				Start to End		
Attribution / Allocation cases	0	N/A	0	N/A	0	N/A
Other cases	0	N/A	1	18.02	1	18.02
All cases	0	N/A	1	18.02	1	18.02

Source: OECD



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