



LAGOS STATE GOVERNMENT



PUBLIC NOTICE

Ref: LIRS/005/01/2026

Date: January 2026

TAXPAYERS' OBLIGATION TO NOTIFY THE AGENCY OF ANY CHANGE IN ADDRESS OR PARTICULARS

PREAMBLE

In line with the provisions of the newly gazetted tax laws, the Lagos State Internal Revenue Service (LIRS) hereby issues this Public Notice to inform all taxpayers, including incorporated entities, partnership, trusts, natural persons and other stakeholders of their statutory obligation to promptly notify the Agency of any change in their details. This is to ensure compliance with the new legal framework and to facilitate accurate tax administration, proper correspondence, and effective service of statutory notices.

LEGAL FRAMEWORK

Section 9 (1) & (2) of the Nigeria Tax Administration Act (NTAA), 2025

All taxable persons are obligated to notify the relevant tax authority within **30 days** of any occurrence of a change in its particulars. The changes include, trading name, email address, registered address, location of business etc.

It further provides instances where necessary information is required. In the case of;

- an incorporated person, any person holding 5% or more of its share capital, or the beneficial owner of shares held by nominees;
- A trust, the full identity, address, and contact details of the trustees and beneficiaries;
- A partnership, the full identity, address, and contact details of all partners; and
- Any sale, liquidation, acquisition, takeover, or merger of a business, together with all relevant information and full details of the new owners.
- Any other instance as provided by the law.

Section 112 of the Nigeria Tax Administration Act (NTAA), 2025.

This section imposes an administrative penalty of N100,000 for the first month in which the failure occurs and 5,000 for each subsequent month the failure continues on a taxable person who fails to notify the relevant tax authority of any changes as provided in the relevant law.

IMPLICATIONS

- All taxpayers are required to update and maintain accurate records with the LIRS in compliance with the above provisions.
- Failure to notify the Agency of such changes within the required timeframe constitutes a violation of the law and will attract applicable penalties as prescribed by law.
- Inaccurate or outdated taxpayer information may result in misdirected notices or delayed compliance processes, for which the taxpayer remains fully responsible.

COMPLIANCE REQUIREMENTS

All taxpayers, including individuals, incorporated entities, partnerships, and trusts, are hereby mandated to:

- Review their registration details with the LIRS.
- Submit updates on any changes in address, contact information, ownership structure, or other relevant particulars within **30 days** of such change.
- Utilize official channels provided by the LIRS for the submission of updates, supported by relevant documentation. www.etax@lirs.net

Taxpayers are further reminded that the accuracy of their information forms part of their compliance obligations.

Lagos State Internal Revenue Service

Lagos Revenue House, Assbifi Road, Central Business District, Ikeja, Lagos State

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Enquiries

The office of the **Executive Chairman LIRS**, Revenue House, Assbifi Road, Alausa, Ikeja Lagos
or
visit www.lirs.gov.ng or email: info@lirs.gov.ng or call **0700-CALL-LIRS (0700 2255 5477)**

Signed

Ayodele Subair
Executive Chairman, LIRS
Date: 21/ 01/ 26

Lagos State Internal Revenue Service

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