



## PUBLIC NOTICE

Ref: LIRS/001/01/2026

### ISSUANCE OF ADMINISTRATIVE PENALTIES PURSUANT TO THE NIGERIA TAX ADMINISTRATION ACT (NTAA) 2025

The Lagos State Internal Revenue Service (“LIRS”) hereby issues this Public Notice to inform all taxpayers, employers, agents, and taxable entities within Lagos State of the commencement of administrative penalties under the Nigeria Tax Administration Act, 2025 (NTAA 2025).

This Notice is issued in accordance with the powers conferred on LIRS under the relevant provisions of the Act, including Sections relating to penalty assessment, enforcement, compliance monitoring, and administrative sanctions.

#### 1. Purpose of This Notice

1.1 The purpose of this Notice is to:

- Clarify the categories of administrative penalties applicable under the Act;
- Notify taxpayers of the commencement of enforcement procedures;
- Promote voluntary compliance and deter non-compliance with tax obligations;
- Provide transparency on how penalties are imposed and applied by LIRS.

#### 2. Commencement of Administrative Penalties

2.1 Effective 1 January 2026, LIRS shall impose administrative penalties for all contraventions specified under the Act, including but not limited to:

- Failure to register with LIRS as required;
- Failure to file tax returns within statutory timelines;
- Failure to deduct and remit taxes withheld or collected;
- Late payment or non-payment of taxes;
- Submission of false or misleading returns;
- Obstruction of authorised tax officers;
- Failure to maintain proper books and records;
- Non-compliance with data or information requests issued by LIRS.

#### 3. Categories and Application of Penalties

3.1 Administrative penalties shall include monetary fines as prescribed under the Act.

3.2 Penalties will be imposed in accordance with the applicable provisions of the NTAA 2025 and any subsidiary regulations or directives issued by LIRS.

3.3 The penalty applicable in the law depends on several factors and usually takes the following into account:

- The nature and seriousness of the offence;
- Frequency of non-compliance;
- Amount of tax involved;
- Duration of default;
- Whether the taxpayer voluntarily disclosed the default.

#### Lagos State Internal Revenue Service

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

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## PUBLIC NOTICE

3.4 LIRS reserves the right to apply the maximum penalties or seek criminal prosecution as prescribed by the Act, in cases of deliberate evasion, fraud, or persistent non-compliance.

### 4. Voluntary Disclosure and Mitigation

4.1 Taxable persons who voluntarily disclose defaults before detection by LIRS may be eligible for reduced penalties, subject to the conditions in the Act.

4.2 Such disclosures must be complete, truthful, and accompanied by full payment of outstanding taxes and interest or compliances with statutory notices issued by LIRS.

### 5. Notification and Enforcement

5.1 LIRS shall notify affected taxable person of all administrative penalties through formal notice of assessment, electronic communication, or any other authorized means under the Act.

5.2 Failure to comply with penalty notices may result in further enforcement actions including:

1. Garnishment of bank accounts;
2. Distrain Action;
3. Enforcement of liens;
4. Prosecution where applicable.

### 6. Rights and Obligations of Taxpayers

6.1 Taxable persons retain the right to:

1. Request clarification on imposed penalties;
2. Apply for review or objection within the statutory timelines;
3. Seek Advance Rulings on compliance obligations;
4. Access dispute resolution processes provided under the Act.

6.2 All taxable persons are required to register and obtain a tax ID, fully cooperate with LIRS, provide accurate information, and maintain up-to-date tax records as mandated.

### 7. Call to Action

The LIRS urges all taxpayers and taxable entities to:

- Review their tax compliance status;
- Regularize outstanding obligations;
- File and remit taxes as required by law;
- Engage with LIRS proactively to avoid sanctions.

### 8. Enquiries

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

**Signed**

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