



JOINT TAX BOARD

...creating a tax friendly environment!

PUBLIC NOTICE

REGULARISATION OF TAX STATUS AND ISSUANCE OF TAX CLEARANCE CERTIFICATES TO ALL TAXABLE PERSONS IN NIGERIA

The Joint Tax Board (JTB), in line with its statutory mandate under Section 86(1) of the Personal Income Tax Act Cap. P8, LFN 2004 (as amended), hereby notifies the general public, that:

1. Section 24(f) of the Constitution of the Federal Republic of Nigeria requires that every citizen shall declare his or her income honestly to appropriate and lawful agencies and pay his or her tax promptly.
2. Consequently, the general public, particularly all persons seeking political offices in the 2023 general elections including those already occupying political offices are required to, not later than **30 days** after the date of publication of this notice, **REGULARISE** their tax positions with the relevant tax authorities of their respective places of residence.
3. The concerned individuals together with their business entities must ensure that the income and tax declared in their tax returns (and shown in the Tax Clearance Certificate) align with their INCOME FROM ALL ECONOMIC ACTIVITIES, ASSETS, AS WELL AS ALL REGISTERED BUSINESS NAME(S) ASSOCIATED WITH THEM.
4. Please note that, all tax authorities, using technology and Nigeria's extensive tax information exchange partners, have obtained reliable data on the income, assets and economic interests (located within or outside Nigeria) of all taxpayers.
5. Relevant tax authorities shall, after the expiration of the **30 days'** notice provided in this publication, make public the identities of all concerned individuals and their business entities who are defaulting in their tax obligations. Such persons shall be visited with enforcement measures, including prosecution and appropriate sanctions, in line with the provisions of extant laws.

Requests for further information or clarification on this Public Notice should be directed to the:

Chairman,
Joint Tax Board,
12 Sokode Crescent,
Wuse Zone 5,
Abuja.

Secretary,
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SIGNED:

Muhammad Nami

CHAIRMAN, JOINT TAX BOARD