



PUBLIC NOTICE

INCOME TAX (COMMON REPORTING STANDARD) REGULATIONS 2019: REQUEST FOR REPORTING FINANCIAL INSTITUTIONS TO ENROLL ON FIRS' AEOI-CRS PORTAL

This serves as notice to all Reporting Financial Institutions under the Income Tax (Common Reporting Standard) Regulations that the Automatic Exchange of Information-Common Reporting Standard (AEOI-CRS) system portal is live, open and active.

Consequently, all Reporting Financial Institutions (Commercial Banks, Merchant Banks, Discount Houses, Mortgage and Development Banks, Insurance and Life Assurance Companies, Investment Advisers, Trustees, Asset Management Companies, Issuing Houses, Brokers/Dealers, etc.) are invited to enroll on the AEOI-CRS portal.

Each Reporting Financial Institution (FI) is required to designate an appropriate officer as **Primary User (PU)**. The PU is the custodian of the FI's login details on the portal. A letter signed by the Chief Executive Officer of the FI introducing the PU to the FIRS is required as part of the enrolment process.

In order to enroll as a PU of an FI and have access to related AEOI-CRS documents, please visit the FIRS website at www.firs.gov.ng and navigate the menu tab on Automatic Exchange of Information. Please do this only if relevant contact details have been forwarded to the FIRS.

FIs are to further take notice that CRS reports for 2019 are due not later than 30th September 2020.

For further information, send enquiries to aeoi.enquiries@firs.gov.ng or sanya.gbonjubola@firs.gov.ng

Muhammad Nami
Executive Chairman
Federal Inland Revenue Service