

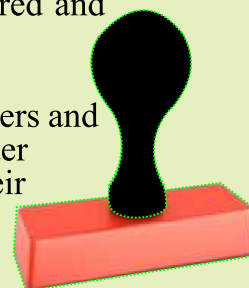
# PUBLIC NOTICE

## USE OF CITN STAMP AND SEAL ON TAX RETURNS INVOLVING TAX PRACTITIONERS

This is to inform the general public, particularly Tax Practitioners and Administrators, that in tandem with the Act establishing the CITN (Chartered Institute of Taxation of Nigeria Act, CAP C10, Vol. 2, Laws of the Federation of Nigeria, 2004), it is mandatory for professionals filing tax returns on behalf of their clients to affix the CITN stamp and seal in all returns submitted to the FIRS.

This was further endorsed via FIRS letter to the Institute dated 23<sup>rd</sup> April, 2018 and referenced FIRS/EC/MISC/5435/18/57 on the necessity of ensuring that all Tax Practitioners affix CITN stamp and seal on all tax returns prepared and submitted to FIRS for and on behalf of taxpayers.

Taxpayers, who however do not need the service of Tax Practitioners and who decide to file their tax returns directly would not be under obligation to comply with affixing of CITN stamp and seal on their tax returns filed with FIRS.



### Implication for Tax Practice

All members are, by this notice, required to take necessary steps to be in good standing with the Institute by obtaining their stamps and affixing same thereto on tax returns from the effective date indicated below.

### Remedial Steps

Other professionals who are yet to obtain the practising licence of the Institute should do so without further delay. They may visit the CITN website at [www.citn.org](http://www.citn.org) on necessary steps.

### Commencement Date

The commencement date shall be 2<sup>nd</sup> January, 2019 to enable those without the Institute's stamp and seal or who are yet to be members of CITN to regularize their status.



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