

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

NIGERIA

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 29 May 2015 - Or. Engl. (*in force since 1 September 2015*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Personal Income Tax;
 - . Company Income Tax;
 - . Petroleum Profit Tax.
- . **Article 2, paragraph 1.a.ii:** Capital Gains Tax.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Duty.
- . **Article 2, paragraph 1.b.iii.G:**
 - . Tertiary Education Tax;
 - . National Information Technology Development Levy.

ANNEX B – Competent Authorities

The Minister of Finance or an authorised representative of the Minister.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individuals possessing the nationality of the Federal Republic of Nigeria and any legal person, partnership, association, or other entity deriving its status as such from the laws in force in the Federal Republic of Nigeria.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>