

officers or employees, or
d. may authorize a Legal Practitioner or Solicitor or Chartered Accountant or Adviser to represent him at the Tribunal.

7. Can an Appeal be held virtually?

Yes, the Tribunal hears appeals virtually, at the request of either party

8. How do I enforce the Tribunal's Decision?

Decision of the Tribunal shall be enforced as if it were a judgment of the Federal High Court upon registration of a copy of the judgment with the Chief Registrar of the Federal High Court by the party seeking to enforce it.

9. Can I appeal against the Decision of the Tribunal?

Yes. Any person dissatisfied with the decision of the Tribunal may appeal against such a decision on points of law to the Federal High Court upon giving notice in writing to the Secretary of the zone within 30 days after the date on which such decision was given.

10. What is the length of time to secure judgement at the TAT?

Appeals before the Tax Appeal Tribunal are concluded within a period of 6 months from the date of commencement of trial.

TAT Offices Nationwide & Areas of Jurisdiction

1. North East Zone: Bauchi, Bauchi State.

Jurisdiction: Adamawa, Borno, Bauchi, Gombe, Yobe and Taraba States.

Address: No. 22A, Gombe Road, old GRA, Bauchi, Bauchi State.

Email: nez@tat.gov.ng

2. North West Zone: Kaduna, Kaduna State.

Jurisdiction: Kaduna, Kano, Katsina, Kebbi, Jigawa, Sokoto and Zamfara States.

Address: No 4, Ahmed Rufai Close, off Aminu Buhari Drive, by Umar Mohammed way, Malali GRA, Kaduna.

Email: nwz@tat.gov.ng

3. North Central Zone: Plateau State.

Jurisdiction: Benue, Nasarawa, Niger, Kogi, Kwara and

Plateau States.

Address: No. 10, Wamba Road, GRA, Jos, Plateau State.

Email: ncز@tat.gov.ng

4. South West Zone: Ibadan, Oyo State.

Jurisdiction: Ekiti, Ogun, Ondo, Osun and Oyo States.

Address: No. 5, Osun Close, Agodi GRA, Opposite Federal Secretariat, Ibadan, Oyo State.

E-mail: swz@tat.gov.ng

5. South East Zone: Enugu, Enugu State.

Jurisdiction: Abia, Anambra, Ebonyi, Enugu and Imo States.

Address: Plot 14B, Sam Okafor Street, Republic Estate, Independence Layout, Enugu, Enugu State.

Email: sez@tat.gov.ng

6. South South Zone: Benin City, Edo State

Jurisdiction: Akwa Ibom, Bayelsa, Cross River, Delta, Rivers and Edo States.

Address: No. 75, Airport Road, Benin City, Edo State.

Email: ssz@tat.gov.ng

8. Lagos Zone: Lagos, Lagos State.

Jurisdiction: Lagos

Address: No. 3, Tunde Gafar Close, off Adeniyi Jones, Ikeja, Lagos, Lagos State.

Email: lagos@tat.gov.ng

7. Abuja Zone: Abuja, FCT.

Jurisdiction: Abuja

Address: No 19, Atbara Street, off Cairo Street, Wuse II, Abuja, FCT.

Email: abuja@tat.gov.ng

Coordinating Secretariat

23, Panama Street, Maitama, Abuja.

enquiry@tat.gov.ng

www.tat.gov.ng

+2349054550033



TAX APPEAL TRIBUNAL

Established 2007



... Building confidence in Nigeria's Tax System

Our Mission

To resolve tax disputes on a fair, flexible, speedy and affordable basis

Our Vision

To be one of the world's most dynamic tax dispute resolution centres

Our Core Values

- ◆ Professionalism
- ◆ Integrity
- ◆ Fairness
- ◆ Efficiency

Who We Are

Tax Appeal Tribunal (TAT) is a tax dispute resolution centre established by Section 59(1) of the Federal Inland Revenue Service (Establishment) Act 2007 to adjudicate on all disputes arising from the operations of the under listed tax laws

- ◆ Companies Income Tax Act (CITA)
- ◆ Petroleum Profit Tax Act (PPTA)
- ◆ Personal Income Tax Act (PITA)
- ◆ Capital Gains Tax Act (CGTA)
- ◆ Stamp Duties Act (SDA)
- ◆ Value Added Tax Act (VATA)
- ◆ Taxes and Levies (Approved list for collection Act)
- ◆ Any other Law contained in or specified In the First Schedule to the FIRS (Establishment) Act or other Laws made or to be made from time to time by the National and State Assemblies

Tax Appeal Tribunal commenced operations on 4th February, 2010 pursuant to the Tax Appeal Tribunal (Establishment) Order 2009 issued by the Minister of Finance Federal Republic of Nigeria as published in the Federal Government Gazette No 296, Vol. 96 of 2nd December, 2009.

Our Core Objectives

1. To be an important part of Nigeria's tax system that offers Taxpayers an expedited appeal process.
2. To reduce the incidence of non-compliance with the tax laws and ensure fairness and transparency of the tax system.
3. To minimize delays and bottlenecks in the adjudication of tax matters.

4. To build Taxpayers' confidence in the tax system.
5. To provide an opportunity for expertise in tax dispute resolution.
6. To focus on facts rather than legal technicalities and promote speedy determination of matters without compromising the principle of fairness
7. To provide an accessible and affordable mechanism for tax dispute resolution

Status of TAT

Tax Appeal Tribunal is a quasi-judicial body subordinate to the Federal High Court in status. An award or judgment of the Tribunal is enforced as if it were a judgment of the Federal High Court upon registration of the judgment with the Chief Registrar of the Federal High Court by the party seeking to enforce the judgment. Any party not satisfied with the decision and judgments of the Tribunal may appeal to the Federal High Court on points of law.

Structure of TAT

A person aggrieved by a tax assessment or decision of a Tax Authority may appeal against it within 30 days from the date it was made, provided that the Tribunal may entertain an appeal after the expiration of the period if it is satisfied that there was sufficient cause for the delay.

The Tax Appeal Tribunal is established in eight zones with 10 panels to cover the six geo-political zones in Nigeria, namely:

- ◆ Abuja
- ◆ Lagos (3 panels),
- ◆ North Central (Jos)
- ◆ North East (Bauchi)
- ◆ North West (Kaduna)
- ◆ South East (Enugu)
- ◆ South South (Benin) &
- ◆ South West (Ibadan)

Each Tribunal Panel consists of a Chairman and four (4) Tax Appeal Commissioners, who are knowledgeable in tax laws. Each zone is headed by a Secretary while a Coordinating Secretary

coordinates/manages/directs the activities of the Tax Appeal Tribunal.

Frequently asked questions

1. Who can file an Appeal?

1. A taxpayer (individual or corporate) aggrieved by an assessment, demand notice, any action or decision of a Tax Authority.
2. A tax authority aggrieved by the non-compliance of a taxpayer in respect of any provision of the tax laws

2. When can I file an Appeal?

An appeal can be filed within a period of 30 days from the date on which the action, decision, assessment or demand notice was made or received. However, the Tribunal may entertain an appeal after the expiration of the stipulated period of 30 days upon satisfactory proof of the cause of such a delay.

3. Are there any conditions to file an Appeal?

No. The Tax Payer is only required to file within the stipulated 30 days.

4. Where do I file an Appeal?

Appeals are to be filed at the secretariat of any zone where the cause of action arose or by electronic means but shall be headed in the name of the appropriate zone.

5. Can I file an Appeal electronically or online?

Yes, you can file appeals online through our website at www.tat.gov.ng. The website includes the following features:

- ◆ E – Case Management
- ◆ E – Certified True Copy
- ◆ E – Hearing Notice
- ◆ E – Causelist
- ◆ Virtual Hearing

6. Who can represent a Taxpayer at TAT?

A Taxpayer may appear either:

- a. In person;
- b. For a Partnership: through one of its partners;
- c. For a Corporate entity: through one of its directors,