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Tuesday, January 06, 2026

The Chairman
Nigerian Revenue Service
No. 15 Sokode Crescent, Wuse Zone 5,
Abuja, Nigeria

Dear Mr. Chairman,

OPEN LETTER - RE: THE NEW TAX LAWS

I had the opportunity to watch your recent interview on Arise Television where you addressed, among other matters, the recent controversy and public discourse concerning alleged alterations to the tax laws.

I noted your assertion that as far as the NRS is concerned there really isn't any controversy or confusion and that you are proceeding with the gazetted tax law that is in the possession of the NRS and which it received at the end of a normal lawmaking process.

Permit me however, to draw your attention to the fact that today, 6 January 2026, I downloaded two different gazetted versions of the Nigeria Tax Administration Act from the NRS website. Notably, the NRS website contains two separate download buttons, each of which returns a different version of the Bill. The attached images illustrate the links on the NRS website, side-by-side with extracts of the versions returned by them. You will observe that one of these versions contains materially different provisions from the version released by the National Assembly.

You may wish to address this, so that further controversy or confusion does not arise over which version of the law the NRS is actually implementing.

Nigerians may also be wondering, as I still am, how there can be multiple versions of the same federal gazette publication that bear the same publication date and number but that differ in content.

Finally, I note that this same situation applies to the website of the Presidential Committee on Fiscal and Tax Reforms where there are also two versions of the Act available for download.

Yours Faithfully

Funso Doherty.

Cc: Hon Attorney-General of the Federation

Chairman, Presidential Committee on Fiscal and Tax Reforms

Hon Attorney-General, Lagos State