

The 2026 Reform Package on One Page

Source: Outliers Professionals Ltd — Nigeria Tax Outlook & Planning Guide 2026/2027 (Enhanced Edition)

NEW TAX AUTHORITY

FIRS → NRS

All filings re-platform; State IRS data-sharing live.

SMALL COMPANY CIT

0% rate

Turnover ≤ NGN 100m AND assets ≤ NGN 250m.

LARGE COMPANY CIT

30% + 15% MET

Minimum Effective Tax Rate top-up if ETR < 15%.

LEVIES

Single 4%

Development Levy replaces TET / IT / Police levies.

PIT RESET

Top 25% > NGN 50m

Graduated bands; relief at the bottom.

VAT

7.5% (broader base)

Non-resident digital services in scope; e-invoicing phased.

WHT

Narrowed

Consumer-direct services exempt from WHT.

CGT — COMPANIES

Absorbed

Taxed as income at the prevailing CIT rate.

AUDIT & DIGITAL

TaxProMax+

NRS digital audit, e-invoicing pilot, higher detection risk.