



# FIRS rolls out a new platform for filing Country-by-Country Reports



## Background

On 18 February 2024, the Federal Inland Revenue Service (FIRS) issued a public notice to announce the migration of Transfer Pricing returns and Country-by-Country Reporting (CbCR) notification filings from the electronic Transfer Pricing platform (e-TP Plat) to TaxPro-max. However, TaxPro-max does not currently have the functionality to allow the submission of Country-by-Country (CbC) reports. Therefore, taxpayers that were required to file a CbC reports could not do so electronically and would typically file/submit the reports via email to the tax authorities.

The FIRS has now updated its existing electronic filing platform — the Automatic Exchange of Information (AEIO) portal, previously used for Common Reporting Standard (CRS) filings, to support CbCR filings.

This enhanced version, referred to as FIRS/AEOI-CbCR Portal, is an online application that allows multinational enterprises (MNEs) in Nigeria to submit their CbC reports to the FIRS. Thus, MNEs in Nigeria are required to enrol on the AEOI-CbCR Portal at <https://portal.aeoi.firs.gov.ng/> to submit their CbC reports.

## Key compliance updates

2023 reporting year: During the stakeholder's session held on 16 April 2025, the FIRS highlighted that MNEs with CbCR filing obligations for 2023 reporting year which were due on 31 December 2024, should enrol on the AEOI-CbCR Portal and submit their CbC reports via the platform. The FIRS further encouraged affected MNEs to ensure that all outstanding CbC reports are submitted on the portal.

2024 reporting year: MNEs with CbCR reporting obligation are required to submit their CbCR notification on TaxPro-Max, and also enrol on the AEOI-CbCR Portal to submit their CbCR notification and report for the 2024 reporting year on or before 31 December 2025. FIRS indicated that there are plans to integrate TaxPro-max platform and AEOI-CbCR Portal and eliminate the need for MNEs to file their CbCR notifications on both platforms.

## Filing format

The CbC reports must be uploaded in XML format, using the schema template available on the FIRS website or the OECD website. The schema template can be accessed [here](#).

**If you require further clarification or seek to support in complying with this new filing requirement, please reach out to [ngtaxpartners@deloitte.com](mailto:ngtaxpartners@deloitte.com).**