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Nigeria Tax Act, 2025:

An Outlook of Income and Profit Taxation under the Present Regime

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INTRODUCTION

On June 26th, 2025, President Bola-Ahmed Tinubu signed into law a suite of four tax reform statutes, including:

a. **The Nigeria Tax Act, 2025 (NTA),** which repeals and codifies existing tax laws, and amends various fiscal provisions to establish a single comprehensive legal framework for taxation in Nigeria;

b. **The Nigeria Tax Administration Act,** 2025 (NTAA), which provides the legal basis for the assessment, collection, and accounting of revenues at all government tiers;

c. **The Nigeria Revenue Service (Establishment) Act,** 2025 (NRSA), which replaces the Federal Inland Revenue Service (FIRS) with the Nigeria Revenue Service (NRS), expanding its powers and functions, including tax collection efforts at the subnational level; and

d. **The Joint Revenue Board of Nigeria (Establishment) Act,** 2025 (JRBA), which establishes the Joint Revenue Board, Tax Appeal Tribunal, and Office of the Tax Ombuds to enhance coordination, harmonisation, and better dispute resolution in tax administration; collectively representing the most comprehensive overhaul of Nigeria's tax framework in decades.

Particularly, the NTA (or "the new Act") stands out for consolidating several major tax laws into a single, unified legal framework. The Act repeals and codifies existing legislation, including the Companies Income Tax Act, Personal Income Tax Act, Capital Gains Tax Act, Petroleum Profits Tax Act/Chapter 4 of the Petroleum Industry Act, Casino Act, Industrial Development (Income Tax Relief) Act, Stamp Duties Act, and other enactments. The goal is to streamline administration, enhance efficiency, and reduce fragmentation across the tax system.

This article focuses specifically on the NTA, examining key changes and improvements on the taxation of income and profits of individuals and businesses, including capital gains and petroleum profits. It also explores the practical and commercial implications of these reforms for taxpayers and businesses.

1.0. PERSONAL INCOME TAX (PIT)

1.1. Introduction of Income Tax Exemption Threshold and New Progressive Rates

The NTA introduces a 0% personal income tax rate for individuals who earn between **₦0** to **₦800,000 per annum.**[1] This significant reform aims to relieve the tax burden on low-income earners and the majority of informal sector workers by exempting them from personal income tax. Additionally, the NTA revises the applicable rates and income bands for tax payers, which ultimately results in a lower overall tax liability for most taxpayers, including a few higher-income earners, when compared to the previous regime under the old PITA.

[1] Section 58 and the Fourth Schedule to the new Act

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For example, under the old PITA an employee whose taxable profit (total income minus deductible allowances) is N10 million would be subject to a 7% tax on the first 300,000, 11% on the next 300,000, 15% on the next 500,000, etc., until exhaustion of the taxable profit (i.e., this employee would be liable to ₦2,192,000 as annual income tax). Under the new Act, the employee would be liable to pay ₦1,590,000 as annual income tax (i.e., 0% on the first 800,000, 15% on the next 2,200,000, 18% on the next 7,000,000). This shows the employee would pay a lower tax compared to the previous regime.

The new tax rate structure introduced by the new Act[2] as opposed to the rates stated in the Old PITA[3], is represented below:

NTA		OLD PITA	
ANNUAL TAXABLE INCOME BAND (₦)	TAX RATE (%)	ANNUAL TAXABLE INCOME BAND (₦)	TAX RATE (%)
First 8000,000	0	First 300,000	7
Next 2,200,000	15	Next 300,000	11
Next 9,000,000	18	Next 500,000	15
Next 13,000,000	21	Next 500,000	19
Next 25,000,000	23	Next 1,600,000	21
Next 50,000,000	25	Next 3,200,000	24

1.2. Elimination of Consolidated Relief Allowance (CRA)

Under the old PITA, individuals were entitled to a CRA, which was a broad-based personal income tax deduction aimed at reducing taxable income. It comprised of the higher of ₦200,000 or 1% of gross income, plus 20% of gross income. This relief was granted in addition to other allowable deductions and served as a significant means of reducing taxable income of individuals.[4]

However, under the new Act, the CRA has been eliminated and replaced with a "rent relief", which allow taxpayers to deduct 20% of their annual rent paid, subject to a maximum of ₦500,000.[5] To benefit from this rent relief, taxpayers must declare actual rent paid, subject to verification. This shift may be justified by the substantial tax exemption granted on the first ₦800,000 of income, effectively reducing the need for additional relief mechanisms

[2] Fourth Schedule
[3] Sixth Schedule
[4] Section 33(1)
[5] Section 30(2)

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1.3. Expansion of Total Income

The definition of "total income" has been significantly broadened under the new Act to capture all possible sources of income earned by individuals. According to the new Act, "total income" is the taxpayer's taxable income less deductions, and "taxable income" is the sum of: business profits, employment income, investment income (e.g. interest/dividends), any other income, and gains from the disposal of chargeable assets.[6] This expansion is especially relevant for modern earners, such as content creators and tech professionals, who often have multiple income streams. It should also be noted that the new Act now explicitly classifies "digital or virtual assets" among chargeable assets, so gains from crypto, NFTs, etc., are taxable.[7]

Additionally, Financial institutions are also now mandated to report individuals whose cumulative monthly transactions reach of ₦25,000,000, enhancing the tax authority's ability to assess income comprehensively.[8]

1.4. Taxation of Remote Workers

The new Act provides that the income of individuals who are residents of Nigeria is subject to income tax, regardless of whether the income is received in Nigeria or abroad.[9] This means that Nigerian residents working remotely for foreign companies are now explicitly liable to pay tax in Nigeria on their income, an area that was previously unclear under the old PITA. The old PITA provided for a tax credit on income derived from a source outside Nigeria and brought into Nigeria through a government-approved channel, as long as the credit did not exceed the proportion of the individual's taxable profit for that year.[10] However, this has been eliminated from the new Act. This suggests that if an individual is taxed in the foreign country where the income is earned, and Nigeria no longer grants a foreign tax credit, then they may be taxed twice on the same income, once abroad, and again in DTT exists between Nigeria and that entity.

Additionally, foreign individuals who work for Nigerian companies or perform their duties in Nigeria, whether fully or partially, are also liable to pay tax in Nigeria, provided the income earned while in Nigeria is not subject to tax in their home country.[11]

[6] Section 28
[7] Section 34
[8] Section 28 of the Nigeria Tax Administration Act
[9] Section 12 and 13(1)(a)
[10] Section 11
[11] Section 13(1)(b)

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1.5. Elimination of Minimum Tax

Under the old PITA, individuals were subject to a minimum tax rate of 1% of the individual's total income, provided their income exceeded the national minimum wage. This provision, introduced by the Finance Acts of 2011 and 2020, applied even in cases where individuals had no taxable income due to allowable deductions or had incurred losses in a given year.[12]

However, the new Act eliminates the minimum tax requirement for individuals. This means that individuals with no chargeable income in a particular year, either because of low earnings or because their allowable deductions exceed their income, may not be required to pay any personal income tax. This change is a significant relief, particularly for low - and middle-income earners or individuals who, under the old regime, were still liable to income tax despite having no real taxable capacity.

1.6. Taxation of Fringe Benefits Taxation

The new Act provides clarity on the taxation of non-cash benefits (benefits-in-kind or perquisites) provided by the employer to the employee.[13] It sets out how such benefits are to be valued for the purpose of forming part of the employee's taxable income. Accordingly, if an employer supplies an asset or service to an employee, the employee is deemed to receive a taxable annual benefit as follows:

a. If the employer owns the asset (e.g. a car or equipment), the employee's annual benefit is deemed to be 5% of the employer's cost (or market value if cost is unknown).

b. If the employer rents the asset for the employee, the benefit is the total rent paid by the employer.

c. In any other case, the benefit is the annual expense incurred by the employer in providing that benefit.

However, the Act exempts certain benefits from taxation, including provision of living accommodation, staff meals or meal vouchers, uniforms, protective work gear, work tools, and relocation expenses due to a change in employment.[14]

[12] Section 37 and the Sixth Schedule
[13] Section 14
[14] Section 14(3)

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1.7. Introduction of Presumption Tax

Under the old PITA, where the tax authority deems fit, they reserve discretionary powers to reassess taxes of individuals; this discretion was applied to the reported taxable income of individuals.[15]

However, the NTA intends to take discretion further by introducing a presumptive tax system to address situations where an individual's income cannot be reliably determined due to inadequate record-keeping or non-disclosure. In such cases, a rebuttable presumption of tax liability will apply.[16] However, the Act provides that the Minister of Finance, with the Joint Revenue Board, will issue regulations setting out the terms, conditions, and methodology for assessing such individuals under this presumptive regime. These regulations are still awaited.

2.0 CORPORATE INCOME TAX (CIT)

2.1. Corporate Tax Rate and Exemptions: Incentives for Growth and SME Relief

The NTA maintains the 30% CIT rate for companies that are not small companies. Although, the Nigeria Tax Bill initially proposed a phased reduction of 27.5% in 2025 and 25% in 2026, this proposal was rejected by the House of Representatives and the reductions were not adopted in the final legislation.[17]

Worthy of note, the Act raises the turnover threshold for CIT exemption of small companies from ₦25 million to ₦50 million and introduces a ₦250 million total fixed assets limit threshold. The introduction of asset-value qualification for small companies is aimed at excluding capital-intensive businesses from benefiting from small company exemptions, even where such businesses report low turnover in a given year. For instance, if a company makes only ₦40 million in turnover but owns fixed assets worth ₦300 million, it will no longer qualify as a small company and would be liable to pay CIT.

Furthermore, the new Act expressly excludes businesses that provide professional services, particularly consulting, planning, or support services (excluding artisans or vocational services), from being classified as small companies, regardless of their turnover or total fixed assets.[18]

Additionally, a 4% "development levy" is further imposed on taxable profits of all non-small companies, bringing the total rate to an effective 34% total rate.[19] Small companies and non-resident companies are exempt from this levy, which gets deposited into funds that support education and technology development.[20] This would be extensively discussed in our subsequent article.

[15] Sections 54 and 55
[16] Section 29
[17] Section 56; Bala A. Money Central. (March 2025). House of Reps Reject Tinubu's Plan to Raise VAT, Cut Company Taxes
[18] Section 202
[19] Section 59
[20] Fourteen Schedule

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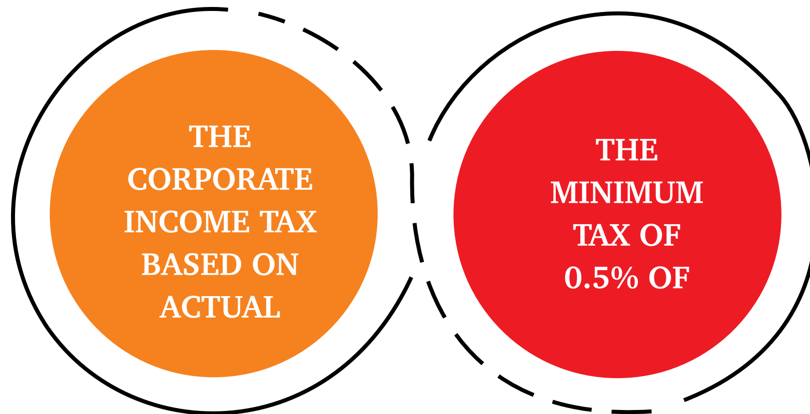
2.2. Removal of Minimum Tax and Introduction of Minimum Effective Tax

The new Act abolishes the old minimum tax regime for companies and introduces a new concept called the "Minimum Effective Tax" (MET), set at 15%.[21]

Under the previous regime, all companies, including those making losses, were required to pay a minimum tax of 0.5% of gross turnover (less Franked Investment Income (if any))[22] regardless of profitability. Profit-making companies were liable to pay the higher of:



This approach ensured that all companies, including those declaring little or no profit, contributed to public revenue.[23]
The new Act replaces this blanket system with a more targeted approach. The Minimum Effective Tax requires certain profit-making companies to ensure their effective tax rate is at least 15%. If, after applying tax incentives or deductions, a qualifying company's tax liability falls below this threshold, it must pay the difference as a top-up tax.

This minimum effective tax is only applicable in two instances:

a. **Multinational Entreprises (MNEEs):** Where a foreign subsidiary of a Nigerian parent company pays less than 15%[24] tax in its country of residence, the Nigerian parent is required to pay the difference to bring the total tax on that income up to 15%. This mirrors OECD BEPS Pillar-2 "top-up" tax concept, which seeks to reduce tax avoidance through low-tax jurisdictions.

b. **Large Nigerian Companies:** Where a Nigerian company with an aggregate turnover of N20 billion or more in a given assessment year has an effective tax rate below 15%, it must also pay an additional tax to bring the rate up to 15%.[25] The precise method for calculating the effective tax rate and the top-up amount is expected to be set out in regulations to be issued by the Nigeria Revenue Service (NRS).

The Act also introduces a Controlled Foreign Corporation (CFC) provision. Under Section 6, certain undistributed profits of foreign subsidiaries are deemed to be declared and taxable in the hands of the Nigerian parent company. This ensures such profits cannot be indefinitely deferred from Nigerian taxation simply by being retained abroad.

[21] Section 57
[22] Franked Investment Income are income derived from dividends received by the company after deduction of tax
[23] Section 33
[24] Section 6(3)
[25] Section 57(1) and (2)

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2.3. Deductibles

The new Act simplifies the qualification criteria for deductible expenses by requiring that such expenses be "wholly and exclusively" incurred for the purpose of income generation.[26] This marks a departure from the previous regime, which required that expenses be "wholly, reasonably, exclusively, and necessarily" incurred.[27]

By eliminating the "reasonably" and "necessarily" components, the new Act aligns more closely with international best practices, particularly the standard applied in many OECD member countries, such as the UK, Singapore, and South Africa where deductibility typically depends only on whether an expense is wholly and exclusively incurred in generating taxable income.

However, the new Act specifies certain non-deductible items, such as private/domestic expenses, capital withdrawals, taxes on profits, penalties, and related-party expenses outside arm's-length.[28] Overall, this amendment broadens the scope of deductible expenses, and enhances the competitiveness and investor-friendliness of Nigeria's tax system.

2.4. Capital Allowance Adjustments

Under CITA, companies that incurred qualifying capital expenditure[29] such as building, mining, housing estate, and plant expenditures, e.t.c, were entitled to an initial capital allowance (which was a one-time, up-front allowable deduction ranging between 15% and 95% depending on the expenditure).[30] This initial capital allowance was granted in the first year of investment, in addition to the annual capital allowance. This incentive aimed to boost early relief on capital outlay, particularly for new or expanding businesses.

However, the new Act eliminated the initial capital allowance, which means that companies can now only claim their annual capital allowance on their investment in qualifying capital expenditure.[31] This effectively reduces the total tax relief available in the first year of investment, which may affect cash flow and investment planning for capital-intensive businesses. Positively, the new Act also amends the provision of capital allowance. Previously, where a company earned both taxable and non-taxable income, capital allowances were prorated based on the proportion of taxable income. The new Act provides that where the non-taxable income of the company is less than 10% of the total income of the company, capital allowance shall not be prorated in that year of assessment.[32] This is to ensure that companies take full benefit of their capital allowances without any adjustments and encourage investment in productive assets.

[26] Section 20(1)
[27] Section 24
[28] Section 21
[29] Qualifying capital expenditure means expenditure incurred for the acquisition, refurbishment and improvement of the value of the asset, in a year of assessment.
[30] Table I, Second Schedule to the CITA
[31] Section 22, First Schedule
[32] Section 27(4)

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CATEGORY	OLD RATE	NEW RATE	NOTES
Building Expenditure	10%	10%	No change
Agricultural Production Equipment	0% (nil)	10% / 20%	Now granted allowance at 10% (general agri. expenditure) or 20% (equipment)
Mast Expenditure	Not Specified	10%	New specific category introduced
Intangible Assets	-	10%	Now included and granted 10% allowance
Heavy Transportation Expenditure	Not Specified	10%	Introduced as new category
Plant Expenditure	25%	20%	Reduced from 25% to 20%
Agricultural Equipment	-	20%	Now explicitly recognized
Furniture and Fittings	20%	20%	No change
Mining Expenditure	0% (nil)	20%	Previously disallowed, now eligible
Other Equipment	Not Specified	20%	General category introduced to cover equipment not expressly provided for or not contemplated currently.
Motor Vehicles (Other)	25%	25%	No change
Software	Not specified	25%	Newly introduced as qualifying capital expenditure
Other Capital Expenditure	Not specified	25%	Catch-all for capital items not specifically listed, just like other equipment expenditure
Industrial Building/ Housing Estate	10% / 25%	Merged as 'Building"	Treated under 10% general building category
Ranching/ Plantain/ Research/ Transit Coach	0% (nil)	Not specifically listed	For research, previously, there was an initial allowance of 95%

2.5. Royalties, Fees, or Similar Payments to Non-Residents and Connected Persons as Unallowable Deduction

The new Act introduces a significant restriction on the deductibility of payments made by Nigerian companies to non-resident and related parties. Specifically, royalties, fees, or similar payments for the use of patents, licences, trademarks, or other rights made to non-residents or connected persons are now disallowed as tax-deductible expenses, except where such payments represent pure reimbursements of actual expenses incurred.[33] In effect, Nigerian companies, including local branches or subsidiaries of multinational enterprises (MNEs), can no longer claim deductions for intercompany charges such as intellectual property royalties, technical fees, or management fees paid to foreign affiliates, unless they can demonstrate that the payments are strictly cost reimbursement.

This change has direct implications on transfer pricing, as it effectively overides the arm's length principles in certain intercompany transactions. Under the Income Tax (Transfer Pricing) Regulations, 2018,[34] related-party payments are typically evaluated on whether they are consistent with what independent parties would agree to in comparable circumstances. However, the new Act now provides that for payment regarding the use of patent and other rights, even if the payment is at arm's length, if such payment is not a pure cost reimbursement, deductions would be disallowed.

[33] Section 17(5)
[34] Regulation 4

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Practically, this provision could discourage intra-group licensing models that shift intangibles or services to Nigerian entities. It has these practical and strategic implications:

a. Intra-group licensing models that shift intellectual property (IP) or service charges to Nigerian entities may become less tax-efficient.

b. Nigerian subsidiaries of MNEs may face higher effective tax rates, as previously deductible related-party charges will now be disallowed.

c. The provision may result in double taxation, especially in cases where:
   The foreign affiliate is taxed in its home country on the royalty or fee received, and
   The Nigerian payer is denied a deduction, despite the cross-border nature of the expense.

d. The value of transfer pricing documentation is weakened, as even well-documented, arm's length charges may now be statutorily non-deductible.

e. Companies may need to restructure their intercompany arrangements or adopt shared service models that are clearly cost-based and transparently documented.

3.0 CAPITAL GAINS TAX (CGT)

Chapter Two of the NTA continues to tax capital gains. All chargeable gains realised by companies on the disposal of chargeable assets are taxed at the normal corporate rate (30%). For individuals, gains on taxable disposals form part of total income and are taxed at the progressive PIT rates. No separate flat 10% CGT rate is specified in the Act; so instead, gains are blended into the ordinary tax base. Thus, a corporation or individual selling an asset will not pay a different tax on the disposal but would add the gain from such disposal to its overall taxable profit and pay the applicable income tax or income tax bracket (for individuals).

In line with this, the Act explicitly widens the scope of taxable gains. Section 34 defines “chargeable assets” as any form of property, including not only land and shares but also incorporeal assets and digital/virtual assets. For example, cryptocurrencies, NFTs, royalties, intellectual property rights, and similar intangibles are now clearly in scope.

3.1. Exemptions for Individuals

The new Act introduces and expands capital gains tax (CGT) exemptions to provide relief and social protection for individuals in key life events such as homeownership, job loss, and personal hardship:

a. **Sale of Residential Property:** The NTA exempts capital gains from the sale of residential property and adjoining land up to one acre.[35] This is to eencourage homeownership and reduce the tax burden on ordinary individuals selling their residences.

b. **Compensation for Personal Injury or Job Loss:** Additionally, compensation received for personal injuries and loss of employment, is exempt from CGT up to N50 million, and only the excess N50 million is taxed, providing social protection.[36] This is a significant improvement from the N10 million compensation relief for loss of office obtainable under the old Act.[37]

[35] Section 51
[36] Section 50
[37] Section 36(2) of the CGT Act
[38] Section 52

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c. **Sale of Personal Items (Chattel):** If you sell personal items like furniture, electronics, or other household goods, and the total sale proceeds are not more than N5 million or three times the national minimum wage (whichever is higher), any gains from such sales are not taxed.[38]

d. **Other Exempt Assets:** the following are also exempt from CGT, gifts of assets (in certain cases), trust assets used for charitable or qualifying purpose, certain assets in trusts, motor vehicles (up to two per individual), and assets held by non-profits or charitable organisations.[39]

3.2. Digital Assets as Chargeable Assets

In line with the Finance Act 2023, the new Act expands the definition of chargeable assets to include digital assets, such as cryptocurrencies, utility tokens, security tokens, and non-fungible tokens (NFTs). Accordingly, gains derived from the sale, exchange, or disposal of such assets are now subject to CGT.[40]

This marks a significant policy shift, enabling the government to tap into the rapidly growing digital economy. However, enforcement remains a challenge, given limited access to verifiable transaction records, technical capacity, and digital infrastructure. Nonetheless, it is expected that compliance frameworks will evolve over time.

3.3. Taxation of Gains from Disposal of Shares

Previously, gains from the disposal of stocks and shares were exempted from CGT.[41] However, the new Act limits this exemption to disposal of shares in aggregate less than N150 million, and the chargeable gain on such disposal does not exceed N10 million in any 12 consecutive months, and the disposal occurs between an approved borrower and a lender in a regulated Securities Lending Transaction.[42] Disposals that fall outside these parameters are now subject to CGT.

3.4. Foreign Income and Double Taxation

The Act removes the unilateral foreign tax credit mechanism of the PITA. Under NTA, foreign-source income is fully included in total income for residents. However, Nigeria's treaties and Section 45 provisions allow relief to mitigate double taxation by exempting or crediting foreign taxes when applicable. In practice, this means that Nigerian residents abroad pay Nigerian tax on foreign earnings if not taxed overseas and obtain relief under treaties or unilateral rules that now follow source-country exclusion/credit computations.

[40] Section 33, and 203
[41] Sections 30 and 32 of the CGT
[42] Section 34(1)(a)(I)

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3.5. Transfer Pricing

Section 21(I) disallows deductions for any related-party payment not on arm's-length terms. This aligns with Nigeria's Income Tax (Transfer Pricing) Regulations; therefore, companies must document and justify intercompany transactions, or else disallow the excess on expense claims.

4.0 CONCLUSION

The Nigeria Tax Act 2025's income and profit taxation provisions represent a comprehensive modernisation of Nigeria's tax system. By simplifying our tax laws, broadening the tax base, and introducing more equitable tax rates, the Act fosters economic growth and fairness. Taxpayers and businesses must proactively adapt to these changes, leveraging new incentives and ensuring compliance with registration and reporting requirements.

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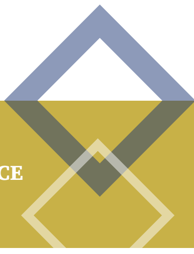

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