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# Expansion of Indirect Share Transfer Taxation in Nigeria

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The Nigerian tax landscape has expanded to include stricter enforcement on offshore disposals of Nigerian assets.

Under recent reforms, indirect share transfers involving Nigerian entities are now more clearly within the tax net, significantly impacting international Mergers and Acquisitions (M&A) and corporate restructuring strategies. Companies effectively managed or controlled from Nigeria may also be treated as Nigerian companies for tax purposes, regardless of their place of incorporation.

These changes signal a more aggressive compliance environment, requiring meticulous tax due diligence for any cross-border transaction involving Nigerian interests to avoid unforeseen capital gains tax liabilities.