IN THE FEDERAL HIGH COURT OF NIGERIA
IN THE LAGOS JUDICIAL DIVISION
HOLDEN AT LAGOS
ON MONDAY THE 26TH DAY OF JUNE, 2023
BEFORE THE HONOURABLE
JUSTICE I.N. OWEIBO
JUDGE

SUIT NO: FHC/L/1A/2021

BETWEEN:

CMA CGM DELMAS SA ---------- APPELLANT

AND

FEDERAL INLAND REVENUE SERVICE ---------- RESPONDENT

JUDGMENT

This is an appeal against the decision of the TAX APPEAL TRIBUNAL ("Tribunal") delivered on the 3rd day of December, 2020. The Notice of Appeal initiating the appeal is dated 31st December, 2020. With the Leave of Court, the Appellant filed an Amended Notice of Appeal on 14th January, 2022.

The grounds of Appeal (without the particulars) set out in the Amended Notice of Appeal are-

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1. The TAT erred in law when it held that the sums received by the Appellant for the late return of containers employed for the carriage of goods into Nigeria do not constitute shipping income for the purposes of Article 8 (1) of the Double Taxation Agreement between Nigeria and France, and are therefore, taxable in Nigeria.

2. The TAT erred in law when it held that the commentary on Article 8 (1) of the 2017 OECD model double tax treaty is inapplicable to be interpretation of Article 8 (1) of the Nigeria-France DTA, even though the relevant phrase in Article 8 (1) of the Nigeria-France DTA is the same in the commentary.

3. The TAT erred in law when it held that the liquidated damages received by the Appellant for unreturned or severally damaged containers are taxable in Nigeria.

4. The TAT erred in law when it held that the cleaning fees received by the Appellant are taxable in Nigeria.

5. The TAT erred in law when it held that the shipping line agency commission received by the Appellant is taxable in Nigeria.

6. The TAT erred in law when held that the NIMSA Environmental Levy received by the Appellant is taxable in Nigeria.

7. The TAT erred in law when it held that the bonded terminal commission received by the Appellant is taxable in Nigeria.

8. The TAT erred in law after holding that the Appellant's income in issue are covered by Section 9 of CITA, it failed

to specify the applicable Section of CITA for determining how the incomes should be taxed.

9. The TAT erred in law when it held that penalty and interest in respect of an assessment start to run from the day a taxpayer was required to pay self-assessed tax and not the day that the assessment becomes 'final and conclusive'.

In his brief of argument dated 17th March, 2022 Learned Counsel for the Appellant, Ugonna Ogbuagu Esq., formulated 7 issues for determination, namely-

1. Whether the sums received by the Appellant for the late return of containers employed for carriage of goods into Nigeria constitute shipping income for the purposes of Article 8 (1) of the Double Taxation Agreement between Nigeria and France? (Grounds 1 and 2).
2. Whether the Tribunal erred in law when it held that the liquidated damages received by the Appellant for unreturned or severally damaged containers are taxable in Nigeria? (Ground 3).
3. Whether the Tribunal erred in law when it held that the cleaning fees received by the Appellant are taxable in Nigeria? (Ground 4).
4. Whether the Tribunal erred in law when it held that the shipping line agency commission received by the Appellant is taxable in Nigeria? (Ground 5).

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5. Whether the Tribunal erred in law when it held that the NIMASA Environmental Levy received by the Appellant is taxable in Nigeria? (Ground 6)
6. Whether the Tribunal erred in law when it held that the bounded terminal commission received by the Appellant is taxable in Nigeria? (Ground 7)
7. Whether the Tribunal erred in law when it held that penalty and interest in respect of an assessment start to run from the day a taxpayer was required to pay self-assessed tax and not the day that the assessment becomes final can conclusive.? (Ground 9)

In her Respondent's brief of argument, dated 25th May, 2022, Learned Counsel for the Respondent Dr. Sussan Agu (Mrs.), formulated four issues for determination, thus-

1. Whether there is any provisions in the relevant laws excluding from taxation, the incomes admittedly earned by the Appellants from container demurrage, Container Cleaning, Shipping Line Agency Charge (SLAC), Bonded terminal Commission, NIMASA Environmental Levy and container Sales/damage and whether the Tax Appeal Tribunal was not justified when it held that those streams of income are not part of international traffic and accordingly outside the scope of Article 8 of the Nigeria – France DTA.
2. Whether the finding of the Tax Appeal Tribunal on the dissimilarity of the OECD Model Tax Treaty with Article 8 of the Nig-France DTA can be faulted in any way and whether

its refusal to deploy the commentary to the OECD Model Tax Treaty as a supplementary means of interpreting Article 8 of the Nig-France DTA is not well justified.

3. Whether all the incomes earned by the Appellant from Container demurrage, Container Cleaning, Shipping Line Agency Charge (SLAC), Bonded terminal Commission, NIMASA Environmental Levy and container Sales/damage not being earnings from international traffic as cognizable under the DTA are not covered by Section 9 of the CITA and taxable at rates therein stipulated.

4. Whether the Appellant is not liable to Penalties and Interest in respect of the non-freight incomes admittedly earned from container demurrage, container cleaning, Shipping Line Agency Charge (SLAC) Bonded Terminal Commission, NIMASA Environmental Levy and container Sales /damage by reason of its failure to make timely and appropriate tax returns for the 2014 and 2015 years of assessment as provided by the law".

The Appellant filed a Reply brief dated 16th June, 2022 signed by Ibitayo Reju Esq.

On the 15th February, 2023, learned counsel on both sides adopted their respective written briefs.

In the course of adopting their briefs, learned counsel on both sides raised certain issues. On the part of Counsel for

the Respondent, it was contended that the Appellant did not comply with the provisions of Order 5 Rule 2 of the Tax Appeal Rules, 2022. That provision provides as follow-

5. Hearing of Appeals

1. (a) Where a tax debtor is appealing against the Decision of the Tribunal, he shall deposit the sum contained on the decision in an interest yielding account maintained by the Chief registrar of the Court.

(b) The Appeal shall only be heard where there is evidence of deposit of the sum contained in the Decision.

2. Where there is no evidence of compliance with 1 (a) above, the Appeal is liable to be strike out or dismissed.

I notice that this is not one of the issues canvassed by the Respondent. See Order 4 Rule 2 (f) of the Tax Appeal Rule, 2022. However, in response, Learned Counsel for the Appellant said that they had written to the Deputy Chief Registrar of the Court for the account number into which the deposit is to be made, but their request was not responded to.

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The objection was not raised timeously. It was only raised after parties have filed their briefs of argument and in the course of hearing the appeal. The appeal has been heard.

Secondly, the provisions of the Tax Appeal Rules, 2022 came into force on 10th January, 2022. This Appeal was filed on 11th January, 2021 under the 1992 Rules which did not make similar provisions, and by virtue of Order X Rule 1 (2) of the extant rules, it is not applicable to this proceedings.

On the other hand, learned counsel for the Appellant urged the Court to discountenance the Respondent's brief of argument, in that it was filed out of time, referring to Order 4 Rule 2 of the Tax Appeal Rules. By that rule, the Respondent has 15 days to file its Brief of Argument after the service of the Appellants Brief of Argument.

I have perused the records of service. I cannot find anything therein to guide me as no proof of service was filed. In any case the objection to the filing of the Respondent's Brief of Argument cannot now be raised, the Appellant has been

taken step in filing a Reply to that brief. Now to the substance. The brief facts leading to this appeal are as follows-

The Appellant is a French shipping company that carries goods from sellers in foreign countries to deliver to buyers in Nigeria. It also carries goods from sellers in Nigeria to deliver to buyers in other countries. Following an audit of the Appellant's tax returns for the 2014 and 2015 Years of Assessment, the Appellant was found to have failed to make appropriate Returns regarding the income earned from Nigeria. Accordingly, the Respondent served on the Appellant 6 Notices of Additional Assessment dated 17th March, 2017 the total value of which is the sum of ₦1,047,005,282.05.

On 20th April, 2017, the Appellant by letters of same dated objected to the additional assessment in that the additional assessment were not chargeable to tax in Nigeria having regard to the provisions of the Company Income Tax Act (CITA) and the Nigeria/France Double Taxation Agreement. The Respondent did not agree with the reasons for the

objection and served on the Appellant a notice of Refusal to Amend (NORA) dated 24th August, 2017.

Not satisfied with the decision of the Respondent, the Appellant appealed to the Tax Appeal Tribunal. In a judgment delivered on 3rd December, 2020, the Tribunal upheld the decision of the Respondent. Not being satisfied with the Decision of the Tribunal, the Appellant has further appealed to this Court on the grounds already set out at the beginning of this judgment.

I have considered the said grounds of appeal. They are in the main the same grounds for which the Appellant had approached the Tribunal. Issues Nos 1, 2, 3, 4, 5 and 6 of the Appellant's Counsel have been summarized into one issue by the Counsel to Respondent. I will accordingly determine this appeal on the following issues-

1. Whether the income received by the Appellant from container demurrage, container cleaning fees, shipping line agency commission; unreturned or damaged containers, NIMASA Environmental Levy and bounded terminal commission are taxable under the Company

Income Tax Act by virtue of Article 8 of the France/Nigeria Double Taxation Agreement.

2. Whether the tribunal erred in law when it held that penalty and interest in respect of an assessment start to run from the day a tax payer was required to pay self-assessed tax and not the day that the assessment becomes final and conclusive.

ISSUE NO 1

In resolving this issue, it is pertinent to consider first the arguments of Counsel on whether in the interpretation of Article 8 of the Nigeria/France Double Taxation Agreement, the Tribunal should have relied on the commentary to Article 8 of the OECD Model Tax Treaty in interpreting Article 8 of the Nigeria/France DTA.

Learned Counsel for the Appellant argued that the said commentary apply to this appeal and as such the Tribunal was wrong to have held otherwise. Counsel reproduced the provisions of the Nigeria /France DTA and the OECD Model Tax Treaty. He contended that paragraph 1 of both are the same. He relied on the decision of the Apex Court in *Ansuldo (Nig.) Ltd s. NPFMB (1991) 2 NWLR (Pt. 174) 392* to the effect

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that "the same phrase dealing with financial provisions in other statutes should not have different interpretations so as to avoid inconsistency". He also referred to *Daniel vs. Fadugba (1998) 13 NWLR.*

Counsel further argued that the commentary is relevant to the interpretation by virtue of the Vienna Convention on the law of Treaties, 1969 which Nigeria has ratified and is being used by our Courts to resolve treaty disputes. Counsel referred to *African Reinsurance Corporation vs. Industrial Training Fund (2019) LPELR-46891 (CA)* and Article 31 and 32 of the Vienna Convention.

Learned Counsel submitted that the commentary on OECD Model Tax Treaty ought to have been applied as supplementary means of interpretation of the phrase *"the operation of ships ... in international traffic"* as used in Article 8 (1) of the Nigeria/France DTA.

Learned counsel for the Respondent submitted that the commentaries are neither International Treaties nor National

Statutes; that they are mere comments written by authors based on their personal interpretation of the statutes and have never enjoyed the status of general acceptance even among the various members of the OECD or United Nation. Learned counsel went on to state reasons why the commentary cannot assume the status of a supplementary means of interpretation.

After comparing the provisions of the OECD Model and the Nigeria/France DTA, and referring the Court to *Nigerian Income Tax and its International Dimension* by Joseph A. Arogundade, 2nd Edition 2010 Page 520; *Deputy Commissioner of Income Tax vs. Metchem Canada inc. 81 TLR 1043*, and contended that the Tribunal was right to have refused to apply the commentaries.

On this issue, the Tribunal had held as follows-

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> "We do not need a magnifying lens to see that the provisions are not similar. In fact the Nigeria DTA is a Model by itself. The reciprocity clause contained in Article 8 is a distinguishing feature of the Nigerian Model".

The Tribunal accordingly refused to follow the commentary to the OECD Model Tax Treaty.

In paragraph 25 of the introduction to the commentary, it is stated as follows-

> "As the commentaries have been drafted as agreed by the experts appointed by the committee of Fiscal Affairs by the Governments of member countries, they are of special importance in the development of International Fiscal Law. Although the commentaries are not designed to be annexed in any manner to the convention, which alone constituted legally binding international instruments, they can nevertheless be of great assistance in the application and interpretation of the conventions and, in particular, in the settlement of disputes".

What the above connotes is that the commentaries are not meant to be binding as an international instrument. It can be useful in certain circumstances. The Tribunal had in fact indicated one of such circumstances to be where the provisions of a particulars DTA is -

> "In principle based on the OECD Model and a certain provision follows the wordings of the OECD Model, it is then reasonable to assume that the contracting states intended such a provision to have the meaning it has in the OECD Model, as outlined in the OECD commentaries".

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Contrary to the contentions of learned counsel for the Appellant, the Nigeria/France DTA is not worded similarly with the OECD Model. I cannot agree more with the Tribunal in its decision not to follow the commentaries. This is more so as it is trite that in the interpretation of statues, you do not consider particular phrases but the provisions as a whole in order to make out the true intention of the law makers: see *Lamia vs Ikeja Local Government 1993) LPELR-14830 (CA).*

Having resolved the issue of interpretation as to whether the Tribunal should have been guided by the commentaries, I now go to consider the substance of this issue.

In paragraph 3 of his Witness Statement on Oath (see page 176 of the Record of Appeal), the witness of the Appellants admitted, and I believe that there is no dispute on it, that the Appellant made incomes from the following sources- Container demurrage, Shipping Line Agency Charges, Bounded Terminal Commission, Cleaning Fee, Sale of containers and damage recovery cost and NIMASA Environmental Levy.

The question that the tribunal was asked to resolve was whether these incomes are part of the inbound freight and are therefore covered by Article 8 of the Nigeria/France DTA.

In his submissions in this regard learned counsel to the Appellant contended that the Appellant is in the business to earn income from the carriage of good and not to earn income from these ancillary in activities which it is bound to partake in in the course of the carriage of the goods into Nigeria. Learned counsel referred to paragraphs 274 of the Bill of Lading and *G & C Lines vs. Hangrace Nig. Ltd (2001) 7 NWLR (Pt. 211).*

Learned Counsel to the Respondent referred the Court to Section 14 of the CITA and Articles 3, 4, and 8 of the Nigeria/France DTA and contended that these incomes do not qualify as earnings from international traffic as defined in the DTA and so not taxable the under it, and not wholly exempted from taxation.

Counsel contended that the heads of income by the Appellant earlier highlighted and admitted are incomes from

domestic traffic and therefore chargeable to tax under the relevant domestic laws of Nigeria, relying on Article 22 of the DTA. Counsel contended that the cases of *G & C Lines vs. Hengrace (Nig.) Ltd* dealt with the issue of jurisdiction and not tax matter.

The tribunal had held that-

> "Consequently it is our view that incomes from container demurrage, container cleaning, shipping line agency charge (SLAC), bonded terminal commission, NIMASA environmental levy, and container sales/damages recovery cost arising in relation to contracts for the carriage of goods into Nigeria are not part of international traffic. They are outside the scope of the DTA. Therefore, Article 8 of the DTA does not apply since it only applies to income from international traffics. However, these incomes are incomes derived from Nigeria and are taxable under section 9 of the CITA".

I think that the question whether the Appellant, a foreign company is liable to pay tax on incomes earned in Nigeria in accordance with the provisions of section 14 of the CITA and Article 8 of the DTA, a

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foreign company carrying on the business of shipping is exempt from tax on the income derived from inbound freight.

I believed that a look of the various heads of income now in dispute will be apt -

1. *Container Demurrage:* this is the sum paid to the Appellant for late return of containers. If the container is returned within the days specified in the bill of lading, the consignee incurs no further cost beside the freight. Accordingly, it is an extra income to the Appellant for time wasting in the return of the containers. It is in my view not part of the freight as agreed by the parties in the contract.

2. *Container cleaning fee*: After taking his goods, the consignee is expected to return the container in a clean state. If the container is brought dirty, the consignee pays a cleaning fee. It is not part of the freight already paid or contemplated under the contract.

3. *Container sales/damage cost*: This is what the consignee pays for unreturned container or badly damaged container. It is to replace the lost or damaged container. It is not part of the freight agreed and paid for.

4. *NIMASA Environmental Levy*: This is an item of expenditure, by the consignee. If made by the Appellant already and is refunded, I believe it cannot amount to an income subject to tax. However the Appellant admitted that it is an income to them. I cannot hold otherwise

5. Shipping Line Agency Charge (SLAC) and bonded terminal commission. These are payments by the consignee for services rendered by the Appellant. The fees are not part of the freight, but extra income for extra services.

They are separate income derived from services provided in Nigeria, and so cannot be part of the inbound freight exempt from tax. I totally agree with the Tribunal on this point.

The 2nd issue concerns the payment of penalty and interest on late payment of tax. Learned counsel for the Appellant, in his issue No. 7 referred to various provisions of the CITA, particularly sections 76, 77 and 85 thereof, in support of his contention that the Appellant is not liable to pay penalty and interest in respect of the Notices of Assessment for the 2014 and 2015 Years of Assessment. His argument is that the Appellant had timeously objected to the assessment and, when it was refused, had also timeously appealed and as such payment would be in abeyance until the determination of the objection or appeal; that the liability to pay penalty and interest arises only where tax is not paid within the prescribed time i.e two months of receipt of the assessment that is not subject to

an objection or appeal, or within one month of receipt of the demand notice following the determination of an objection or appeal; that based on the objection by the Appellant to the assessment, the notices of assessment were not final and conclusive.

Learned Counsel for the Respondent referred to section 32 of the Federal Inland Revenue Service (Establishment) Act and section 55 of CITA on the prescribed period by which a company is expected to remit its tax with or without notice from the tax authority. Counsel further submitted that the imposition of penalty and interest is a necessary consequence of the failure of the Appellant to declare its taxable profits as at when due; that the argument of the Appellant that payment of tax would be in abeyance until the objection or appeal to determined is completely out of place.

Counsel argued that it cannot be the intention of the law makers that an objection or an appeal operates to extinguish liability to pay penalty and interest for late payment or non-payment of tax, and urged the Court not to lend its hand to the

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Appellant in its attempt to evade the consequences of its failure to file returns as at when due, citing for support the case of *Phoenix Motors Ltd vs. National Provident Fund Management Board (1993) 1 NWLR (Pt. 272) 718.*

The Tribunal agreed with the Respondent relying on its previous decisions in *MTN Communications Nigeria Plc vs. FIRS in Appeal No. TAT/LZ/PIT/001/2015* and held to the effect that penalty and interest accrue from when payment of tax is due; that though objection or appeal suspends to payment of tax, the interest and penalty will continue to accrue in the background from the time the tax ought to have been paid but will only crystallize if the objection or appeal was determined in favour of the tax authority.

The Court has been referred to section 32 of the FIRS (Establishment) Act; section 77 and 85 of the Company Income Tax Act. The relevant provisions of those sections provide as follows-

FIRS ACT

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32 (1) Subject to subsection (3) of this Section, if any tax is not paid within the period prescribed-

(a) A sum equal to 10 percent of the amount of the tax payable shall be added thereto, and the provisions of the Act relating to the collection and recovery of tax shall apply to the collection and recovery of such sum.

CIT ACT

77 (1) Notwithstanding any other provision of this section, every company shall, not later than three months from the commencement of each year of assessment pay provisional tax of an amount equal to the tax paid by such company in the immediately preceding year of assessment in one lump sum.

(2) Tax charged by any assessment which is not subject of an objection or appeal by the company shall be payable (after the deduction of any amount to be set off for the purposes of collection under any provision of this Act) at the place stated in the notice of assessment within two months after service of such notice upon the company.

(3) Subject to the provisions of subsection (3) of section 74 of this Act, collection of tax in any case where notice of objection or appeal has been given by the company shall remain in abeyance until such objection or appeal is determined, save that the company shall have paid the provisional tax as provided in subjection (1) of this section or tax not in dispute, whichever is higher.

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(4) Upon the determination of an objection or appeal, the Board shall serve the company a notice of the tax payable as so determined, and the tax shall be payable within one month of the date of service of such notice upon the company.

85 (1) subject to the provisions of subsection (3) of this section, if any tax is not paid within the periods prescribed in Section 77 of this Act-

(a) a sum equal to ten per centum per centum of the amount of the tax payable shall be added thereto, and the provisions of this Act relating to collection and recovery of tax shall apply to the collection and recovery of the interest;

(b) The tax due shall carry interest at bank lending rate from the date when the tax becomes payable until it is paid, and the provisions of this Act relating to collection and recovery of tax shall apply to the collection and recovery of the interest.

It has been held that revenue based or oriented statute should be construed by the Courts liberally, unless there is a clear provision to the contrary: see *Phoenix Motors Ltd s. National Provident Fund (supra) per Niki Tobi CA* (as he then was). It is also trite that each case that comes to Court must be

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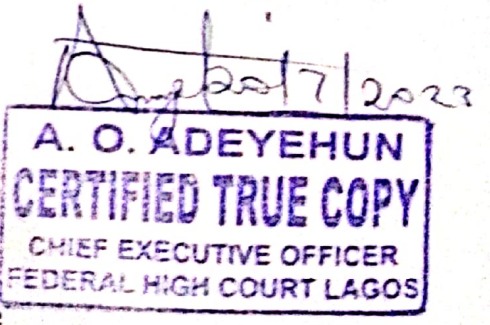
decided on its peculiars facts: see *Unity Bank Plc. vs. Chori (2021) LPELR- 55720 (CA).*

In the instant case, the issue is not whether penalty and interest are chargeable but when they accrue. The case of *FBIR Vs. Integrated Data Services Ltd (supra)* can be distinguished from this case. Looking back at the facts, by a letter dated 7th June, 2016 the Respondent wrote to the Appellant as follows-

> Dear Sir,
>
> CMA CGM DELMAS
>
> Income Tax Returns (2014 – 2015 YOA)
>
> We acknowledged the receipt of your transfer pricing returns that was submitted recently. In the course of our review, we observe that your income tax liability was not computed in accordance with the relevant provisions of the Companies Income Tax Act.
>
> .....
>
> .....
>
> 5.0 Summary of Additional Tax Due



Summary of additional tax including interest and penalty from the foregoing issues are summarized as follows-

4.0 Notices of additional assessment shall be forwarded to you for necessary action. Meanwhile any submission you may wish to make on this issue should please be made in writing and forwarded to reach this office by Friday 17th, 2016".

As can be seen from the above, the figures, that is the additional sum includes the penalty and interest. The Appellant objected contending that the heads of income are not taxable. There is no dispute as to the exact sum payable as tax. Consequently, I am of the opinion that whether the sum communicated to the Appellant was final and conclusive as required in section 76 of the CITA does not arise.

As agreed by the parties, and the Tribunal, the payment of the tax is only in abeyance by virtue of the objection and subsequent appeal to determine whether those heads of income are taxable under the CITA. This can also be seen from the Appellant's letter to the Respondent dated 4th July, 2016.

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I am of the view that the issue of penalty and interest should not have arisen at all as it was not disputed. I accordingly resolve this issue against the Appellant.

In the end the appeal fails and it is hereby dismissed. I award cost of ₦200,000.00 against the Appellant in favour of the Respondent.

I.N. OWEIBO
JUDGE
26/6/2023

APPEARANCE

I.O. Reju Esq., for the Appellant.

Dr. Sussan Agu, for the Respondent.

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Cashier
Pls collect the sum of ₦750.00 for CTC.
20/7/2023

FEDERAL HIGH COURT
DATE 20/7/23
LAGOS

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