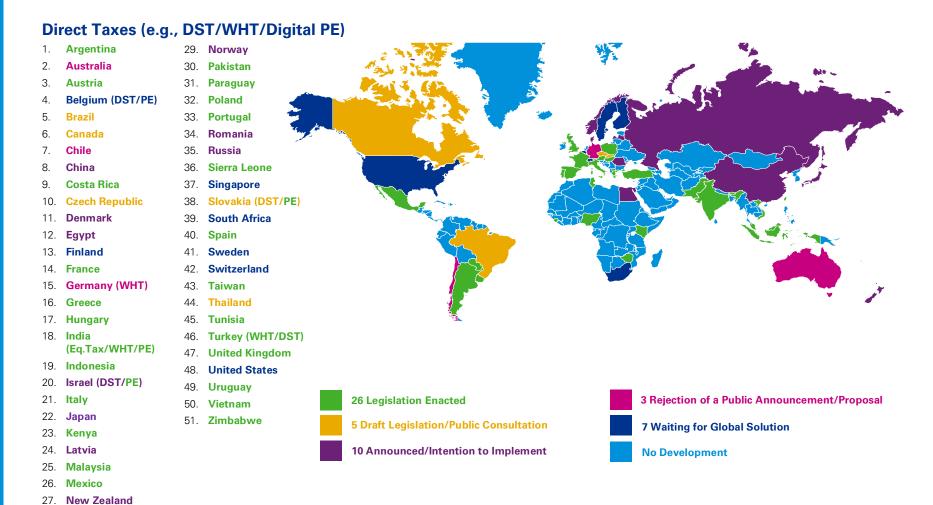
## **Direct taxes**

28. Nigeria



To learn more about Taxation of the digitalized economy read.kpmg.us/digital-economy

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