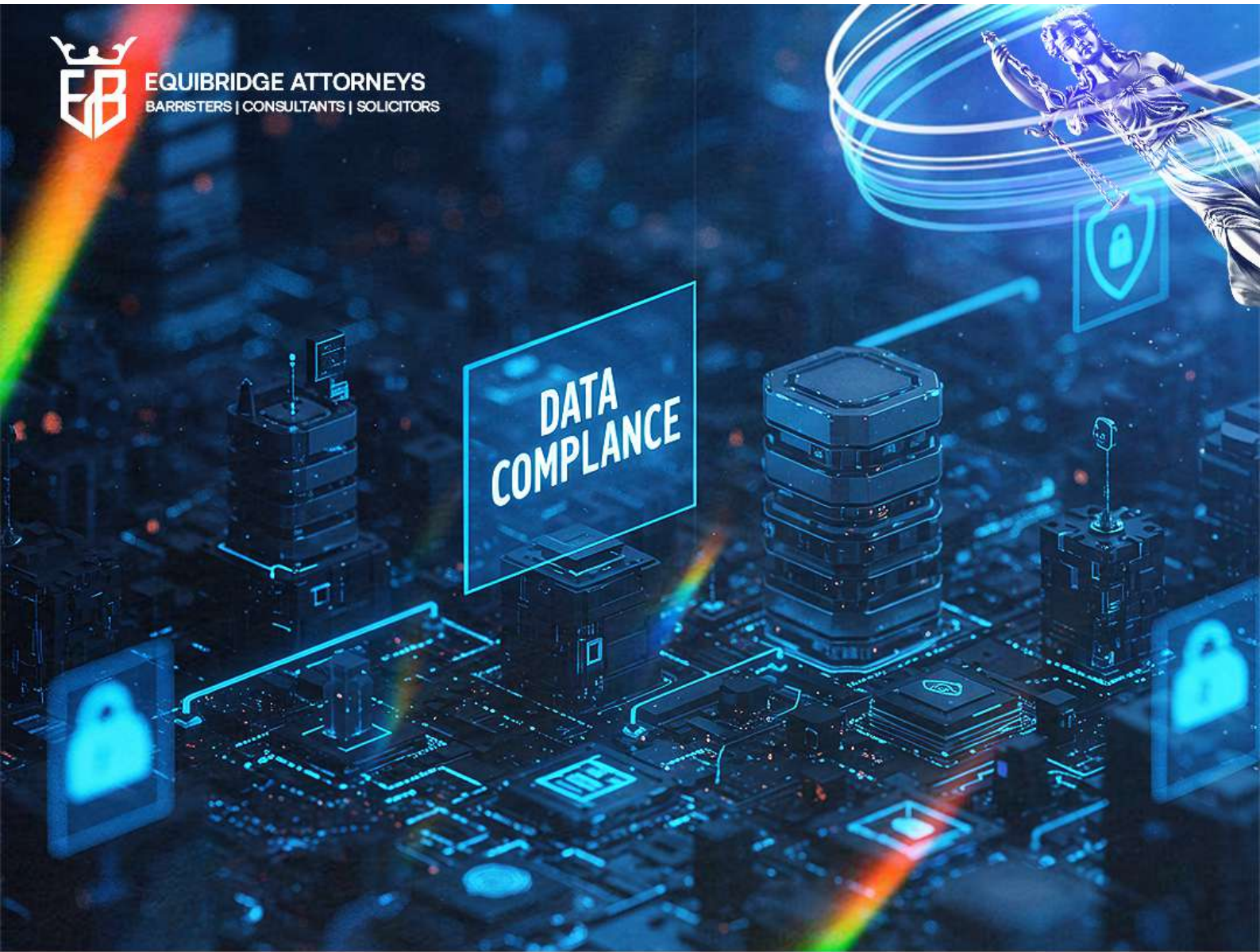




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Data Compliance Audit Returns (CAR) Filings

It is pertinent to note that a deadline for the filing of Data Privacy Compliance Audit Returns (CAR) for the 2024/2025 audit cycle for data controllers and processors, is on Saturday the 15th of March 2025. There is need for compliance with this requirement under the Nigeria Data Protection Act (NDPA) 2023 and all its extant regulations as it is necessary in order to safeguard a business or an organisation's reputation and avoid any incidental penalties.

Which entities does this prerequisite cover?

Any data controller and/or processor that has processed the personal data of more than a thousand data subjects in the last 6 months, or a number exceeding two thousand data subjects in the last 12 months, is required to conduct and file your CAR.

Penalty for Default

A data controller and/or processor that fails to make this report on or before the stipulated deadline of the 15th of March 2025, will attract a default fee that is 50% of the fees paid for filing.

Additionally, the Nigeria Data Protection Commission (NDPC) may impose a penalty for non-compliance which may be either:

**Data Compliance Audit Returns
(CAR) Filings**



- a. A higher amount of **N10,000,000 (ten million naira)**, being the maximum, and 2% of the defaulter's annual gross revenue in the preceding financial year; or
- b. A maximum standard amount of **N2,000,000 (two million naira)** and 2% of the defaulter's annual gross revenue in the preceding financial year.

Steps to Take

As a data controller and/or processor, you are required by the relevant data protection laws and regulations to:

1. Involve a Data Protection Compliance Organisation (DPCO) to carry out an extensive data compliance audit to review your data processing activities and confirm its alignment with the NDPA standards. The characteristic timeline for a compliance audit exercise ranges from 7-14 days.
2. Subsequent to the conclusion of the compliance audit exercise, an organisation or business is to make sure that their DPCO files their CAR with the NDPC on or before the stated deadline.
3. Attain evidence of the filing of the CAR from the NDPC for record and compliance purposes.

For any further questions or clarification on how to go about and ensure compliance with the provisions of the NDPC, please contact us at **ebafirm@gmail.com**

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