



ADAMAWA STATE GOVERNMENT OF NIGERIA

Adamawa State Regulation for the Prohibition of Private Consultants/Agents from the Assessment and Collection of Personal Income Tax

A Regulation made for the Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Adamawa State as follows:

1. Authority and Commencement

SECTION 1: In execution of the powers conferred upon me by **section 127** of the Adamawa State Revenue Administration Law No. 12 of 2020 and all other powers enabling me in that behalf, I, **Hamman'Adama Njabari, the Executive Chairman, Adamawa State Internal Revenue Service** hereby make the following regulations.

2. Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Adamawa State.

SECTION 2: From the date of commencement of this Regulation, all services hitherto rendered by consultants on behalf of the State, through arrangements or agreements related to the assessment and collection of personal income taxes in the State are hereby prohibited and terminated apart from ICT Consultants whose services are used as part of the process of the assessment and collection of Personal Income Taxes'.

3. Authority to assess and collect personal income taxes:

SECTION 3: Pursuant to the provision of Section 2 of this Regulation, and Section 4 of The Adamawa State Revenue Administration Law No. 12 of 2020 the Adamawa State Internal Revenue Service (AIRS) shall henceforth have the exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all Personal Income Taxes (PITs) in the State, as intended under the Law.

4. Taxes covered by this Regulation:

SECTION 4: The taxes contemplated under this Regulation are personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended); Adamawa State Revenue Administration Law No. 12 of 2020 and other revenue laws as may be passed by the State House of Assembly.

5. Review of the Regulations:

SECTION 5: This Regulation is subject to review as the need arises by the Executive Chairman AIRS periodically subject to approval by the Governor of Adamawa State.

6. Interpretation

SECTION 6: In this Law, unless the context otherwise requires interpretation:

“**Board**” means the State Board of Internal Revenue established under section 5 of Adamawa State Revenue Administration Law No. 12 of 2020.

“**Executive Chairman**” means the Chairman of the Adamawa State Internal Revenue Service appointed pursuant to section 8 of Adamawa State Revenue Administration Law No. 12 of 2020;

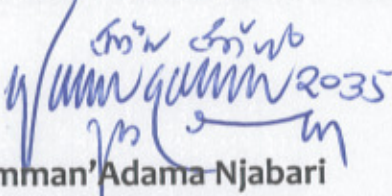
“**Consultants**” include accountants, legal practitioners or any Other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria or other relevant professional bodies in Nigeria, as the case may be.

“**Agents**” includes all persons who are involved in the provision of assessment and or collections services in respect of PIT and who are not consultants as defined above

“**MDA**” means any Ministry, Department or Agency charged with responsibility for revenue generation in Adamawa State;

7. Citation:

SECTION 7: This Regulation may be cited as the Adamawa State Regulation for Assessment and Collection of Personal Income Tax and shall come into force on 23rd day of June, 2021.


Hamman'Adama Njabari
Executive Chairman

Adamawa State Internal Revenue Service.