



KEBBI STATE OF NIGERIA
REGULATION NO: 2021

**A REGULATION MADE FOR THE PROHIBITION OF CONSULTANTS
AND OTHER THIRD PARTIES FROM ASSESSING AND COLLECTING
PERSONAL INCOME TAXES ON BEHALF OF KEBBI STATE**

AUTHORITY:

Section 1. In execution of the powers conferred upon the State Internal Revenue Service (hereinafter referred as the "Board") by section 80 of the "Administration and Collection of Revenue Due to the Government and Local Government Councils Law, 2020" and all other powers enabling the Board in that behalf, the approval of the Governor having been sought and obtained and irrespective of any other provision to the contrary contained in the "Administration and Collection of Revenue Due to the Government and Local Government Councils Law, 2020" I, **ILIYASU ARZIKA JEGA**, Chairman State Internal Revenue Service hereby make the following regulations.

**PROHIBITION OF CONSULTANTS AND OTHER THIRD
PARTIES FROM ASSESSING AND COLLECTING
PERSONAL INCOME TAXES ON BEHALF OF KEBBI STATE:**

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 Information and Communication Technology (ICT) Consultants whose services

are used as part of the process of the assessment and collection of Personal Income Taxes.”

AUTHORITY TO ASSESS AND COLLECT PERSONAL INCOME TAXES:

3. Pursuant to the provision of section 2 of this Regulation and Section 12(1), (4)(b) of the “Administration and Collection of Revenue Due to the Government and Local Government Councils Law, 2020”, the Board 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.

TAXES COVERED BY THIS REGULATION:

4. The Taxes contemplated under this Regulation are Personal Income Taxes as defined under the Personal Income Tax Act, 2004 (as amended). The Administration and Collection of Revenue Due to the Government and Local Government Councils Law, 2020 and other revenue laws as may be passed by the Kebbi State House of Assembly.

REVIEW OF THE REGULATIONS

5. This Regulation is subject to review as the need arises by the Executive Chairman of the Board periodically in liaison with the office of the Attorney General, Kebbi State and with the approval of the Governor.

INTERPRETATION:

6. In this Regulations, unless the context otherwise requires:-

“**Board**”- means the State Internal Revenue Services established under section 3 of the “Administration and Collection

of Revenue Due to the Government and Local Government Councils Law, 2020.

“Executive Chairman” Means the Chairman of the Board appointed pursuant to Section 5(2)(a) of the “Administration and Collection of Revenue Due to the Government and Local Government Councils Law, 2020.

“Consultants” Include Accountants, Legal Practitioners or any other recognized professionals that have been certified by chartered 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 Kebbi State.

CITATION AND COMMENCEMENT

- 7. This Regulation may be cited as the Kebbi State Regulation (Assessment and Collection of Personal Income Tax) and shall come into effect onday of2021.

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SIGNATURE