

KEBBI STATE BOARD OF INTERNAL REVENUE

BIRNIN-KEBBI

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and date. Do not address
Correspondence to
Officers by name



Our Ref: BIR/CL/100/VOL.I

Your Ref: 17th August, 2020

To all,
Zonal Revenue Officers,
Tax Liason Officers,
Revenue Officers,
Collection Agents.

KEBBI STATE COVID-19 TAX RELIEF IMPLEMENTATION GUIDELINES.

Further to the announcement and publications in newspapers i.e. Daily Trust etc, made on **13/07/2020** outlining tax reliefs available under the State Covid-19 mitigation strategy, you are required to adhere/undertake the followings: Implementation

Form A (Personal Income Tax Return)

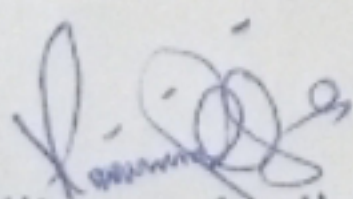
Deferral of filing dates, Waivers:

- a. Please ensure returns made between (**31st March 2020**) and (**31st July 2020**) are not to be charged late filing (interest) and (penalties). Tax officials are hereby directed to keep records/documents of such payments in the taxpayer's direct assessment files stating dates assessment notices were served date assessments become final and conclusive/due for payment and date assessments were paid with a note specifying waiver of interest and penalty as covid-19 approved palliative.
- b. The State hereby waives 50% off on all accruing interest and penalty on all tax liabilities established on corporate bodies in the State. keep records/documentation on waiver in the taxpayer's direct assessment files with a note specifying waiver as covid-19 approved palliative.

- c. All individual tax payers including self-employed persons are hereby given up to 30th July, 2020 to file their returns. Furthermore, any liability arising from interest or penalty on the extended compliance due date of filling the tax returns is hereby waived. keep records/documentation in the taxpayer's direct assessment files with a note specifying waiver as covid-19 approved palliative. Also payments of 2019 direct assessment and personal income tax made after 31st July 2020 will be considered as late filling and will attract penalty and interest.
- d. The State annual Development Levy imposed by on every taxable adult person in the State is hereby waived 100% for the current year of assessment (2020). Take the notice the Year of assessment is (2020) Keep all records/documents as covid-19 approved palliative.
- e. Returns received after **(31st July 2020)** will be subjected to late of filing penalties and interest from the **(1st August 2020)** to the date filed/returned. Keep records/documents as covid-19 approved palliative.
- f. **Deferral of the Implementation of the Reviewed Rates, Fees, Fine, and Levies.**

Please do not collect or threaten to collect the aforementioned with the New approved upward reviewed rates that, you should continue collecting with the old tariffs between **[1st September 2020] to (31st August 2021)**. Exactly one Calendar year. Keep records/documents as covid-19 approved palliative.

Accept the assurance of my esteem regards.



Alh. Illiyasu Arzika FCTI.
Executive Chairman.