



**KEBBI STATE OF NIGERIA  
REGULATION NO: 02/2021**

**KEBBI STATE REGULATIONS (REQUIRING MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) TO COLLATE AND SHARE DATA WITH THE STATE BOARD OF INTERNAL REVENUE SERVICE (THE BOARD) FOR THE PURPOSE OF STRENGTHENING THE ADMINISTRATION OF PROPERTY TAXES IN THE STATE AND FOR RELATED MATTERS**

A regulation requiring Ministries, Departments and Agencies (MDAs) to collate and share data with the Board of Internal Revenue Service (The Board) for purpose of strengthening the Administration of property taxes in the State and for related matters.

Citation and Commencement. 1. This Regulations may be cited as the Kebbi State Regulations requiring MDAs to collate and share data with the State Internal Revenue Service and shall come into force on 30<sup>th</sup> day of September, 2021.

Interpretation. 2. In this Regulation, unless the context otherwise requires:-

**“Board”** means the Kebbi State Internal Revenue Service, established under Section 3 of the Administration and collection of Revenue due to the Government and Local Government Councils Law, 2020.

**“Governor”** means the Executive Governor of Kebbi State

**“Chairman”** means the Executive Chairman, Kebbi State Internal Revenue Service, appointed under section 5(2)(a) of the “Administration and Collection of Revenue due to the Government and Local Government Councils Law, 2020.

**“Geotagging/Geotags”** means the process of adding geographical information to various media in the form of metadata. The data usually consists of coordinates like latitude and longitude, but may even include bearings, altitude, distance and place names, Geotag is that data added to information about a property.

**“MDA”** means any Ministry, Department or Agency in Kebbi State charged with the responsibility for land and property Administration including but

not limited to allocation, partitioning, assessment registration, survey, estate valuation and building plan approval. such as the Ministry of Lands, Kebbi Urban Development Authority (KUDA), Geographic Information Agency (KEBGIS), office of the Project Manager SFTAS E.T.C. or any other Agency charged with Land Administration as may from time to time be created by the Kebbi State House of Assembly.

**“Property”** means Lands, and includes houses, buildings.

Authority.

3. In the exercise of the power conferred upon 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 me in that behalf, I, **ALHAJI ILIYASU ARZIKA JEGA**, Chairman Kebbi State Internal Revenue Service, the approval of the Governor having sought and obtained, hereby make the following regulations:

Authority to collaborate  
With key MDAs on  
Collection of Land and  
Property Taxes Sections  
3(1)(c), (2) (c) PITA)

4. From the date of commencement of this Regulations it shall be lawful for the Board to:

- (1) Collaborate with relevant key Ministries Department and Agencies (MDAs) in the State for the purpose of Enumeration and Assessment of Land and Property in the State.
- (2) Encourage and ensure such relevant MDAs collate, keep and share such records or data with the Board regarding such land and property located in the State, upon request by the Board for the purpose of assessment and imposition of property tax.
- (3) The Board shall have continuous on line access to the property database where it is maintained by such relevant MDAs on a real-time basis in the discharge of its responsibilities.  
The above includes property data collected and maintained through SFTAS project by Geotags and shall be shared with the Board in real-time basis, so that it can be used for generation of demand notices.
- (4) In furtherance of the provisions of sub-section (1) and (3) of this section, it shall be lawful and mandatory for such relevant key MDAs to comply with any request as may be made by Board pertaining to sharing of Land and Property records or data with respect to any given property or group of properties and failure so to do is an offence.

Taxes Demand Notices  
For Property related  
Charges and Taxes to  
Include Geotag of SFTAs

5. From the commencement of this regulations all Demand Notices issue by the Board and all relevant MDAs for payment of property related charges/Taxes and yet to be paid, shall stand amended to include the the geotag of the property so enumerated in the Notice.

Enumerated properties

Taxes covered by this Regulations SS 3(1)(c), (2)(c) PITA.

6. The Taxes contemplated under this Regulations are property taxes as defined under the Personal Income Tax Act, 2004 (as amended). The Kebbi State Revenue Administration Law, and other Revenue laws as may be passed by the State House of Assembly in that context.

Penalty.

7. Any staff or officer of the Board or of any relevant MDAs affected by this Regulations who violates against the provisions of section 2 of this regulations shall be liable to disciplinary action in line with the relevant provisions of the Civil Service Rules and appropriate sanction meted accordingly.

Review of the Regulations.

8. This Regulations is subject to review, as the need arises by the Chairman of the Board in liaison or with the approval of the Governor.



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**SIGNATURE**





**KEBBI STATE OF NIGERIA**  
**REGULATION NO: 01/2021**

**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 Sections 4 and 12(1), 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 on 1<sup>st</sup> day of July, 2021.



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not limited to allocation, partitioning, assessment registration, survey, estate valuation and building plan approval. such as the Ministry of Lands, Kebbi Urban Development Authority (KUDA), Geographic Information Agency (KEBGIS), office of the Project Manager SFTAS E.T.C. or any other Agency charged with Land Administration as may from time to time be created by the Kebbi State House of Assembly.

**“Property”** means Lands, and includes houses, buildings.

Authority.

3. In the exercise of the power conferred upon 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 me in that behalf, I, **ALHAJI ILIYASU ARZIKA JEGA**, Chairman Kebbi State Internal Revenue Service, the approval of the Governor having sought and obtained, hereby make the following regulations:

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Penalty.

7. Any staff or officer of the Board or of any relevant MDAs affected by this Regulations who violates against the provisions of section 2 of this regulations shall be liable to disciplinary action in line with the relevant provisions of the Civil Service Rules and appropriate sanction meted accordingly.

Review of the Regulations.

8. This Regulations is subject to review, as the need arises by the Chairman of the Board in liaison or with the approval of the Governor.



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**SIGNATURE**