

Kwara S.L.N.1 of 2021

KWARA STATE REVENUE ADMINISTRATION LAW NO 6 of 2015

PERSONAL INCOME TAX ASSESSMENT AND COLLECTION (PROHIBITION OF CONSULTANTS AND THIRD PARTIES) REGULATIONS 2021

Date of Commencement

In exercise of the powers conferred by Section 76 of the Kwara State Revenue Administration Law 2015, the Kwara State Internal Revenue Service with the approval of the Governor of Kwara State of Nigeria, hereby makes the following Regulations:

1. Title

These Regulations may be cited as the Personal Income Tax Assessment and Collection (Prohibition of Consultants and Third Parties) Regulations 2021.

2. Definition of Terms

In these Regulations -

“Board” means the Kwara State Internal Revenue Service Board established under Section 2 of the Law;

“Chairman” means the Chairman of the Board;

“Governor” means the Governor of Kwara State;

“Consultants” include accountants, legal practitioners or any other recognized professionals that have been certified by the relevant professional bodies in Nigeria;

“Law” means the Kwara State Revenue Administration Law 2015;

“Third parties” include all persons who are involved in the provision of assessment and or collections services in respect of Personal Income Tax and who are not Consultants.

3. Purpose

These regulations reiterate that the Kwara State Internal Revenue Service henceforth has the exclusive power and therefore possess sole authority and responsibility of assessing and collecting all Personal Income Tax in Kwara State to the exclusion of others such as Consultants and Third parties to promote efficiency in the assessment and collection of the tax.

4. Scope

These Regulations are limited to Personal Income Tax as envisaged under the Personal Income Tax Act, Cap P8, Laws of the Federation of Nigeria 2004, Taxes and Levies (Approved List of Collection) Act, Kwara State Revenue Administration Law 2015 and any other legislation enacted by the National or State House of Assembly for this purpose.

5. Authority to Assess and Collect Personal Income Tax

Pursuant to the provisions of Sections 88 of the Personal Income Tax Act Cap P8, Laws of the Federation of Nigeria 2004 and Section 9 of the Kwara State Revenue Administration Law 2015, the Kwara State Internal Revenue Service shall henceforth have the exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all Personal Income Tax in the State.

6. Prohibition of Consultants or Other Third Parties

From the date of commencement of these Regulations, all services hitherto rendered by Consultants on behalf of the State, through arrangements or agreements related to the assessment and collection of personal income tax in the State, are hereby prohibited and terminated except for-

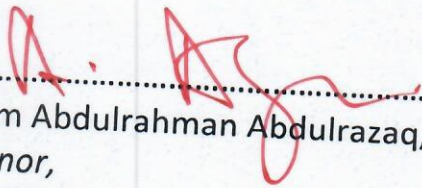
- a. Information Communication Technology Consultants whose services are used as part of the process of the assessment and collection of Personal Income Tax;
- b. Tax Audit and Monitoring Agents, with responsibility to gather requisite information from tax payers on behalf of Kwara State Internal Revenue Service for the purpose of tax computation, except that their tenure shall not extend beyond 31st May 2024 by which date the Service shall have enhanced its internal capacity.

Made at Ilorin this 4th day of JUNE 2021.



Shade Omoniyi
Executive Chairman,
Kwara State Internal Revenue Service.

APPROVED this 04 day of JUNE 2021.



Mallam Abdulrahman Abdulrazaq,
Governor,
Kwara State of Nigeria