



## **GOMBE STATE ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX REGULATIONS**

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### **Authority**

**ORDER 1:** In the exercise of the powers conferred on the Gombe State Internal Revenue Service by section 81 of the Gombe State Revenue (Codification & Consolidation) Law, 2020 and all other powers enabling the Service in that behalf, I, **Abubakar Inuwa Tata**, the Executive Chairman, Gombe State Internal Revenue Service on behalf the Service hereby make the following Regulations:

### **Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Gombe State Government**

**ORDER 2:** From the commencement of this Regulations, all services hitherto rendered by consultants on behalf of the State Government, 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 Communications 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**

**ORDER 3:** Pursuant to the provision of Order 2 of this Regulations, and section 24(2) of the Gombe State Revenue (Codification & Consolidation) Law, 2020, the Gombe State Internal Revenue Service shall henceforth have the exclusive powers and sole responsibility and authority of assessing and collecting all Personal Income Taxes (PITs) in the State, as intended under the Law.

### **Taxes covered by these Regulations**

**ORDER 4:** The taxes covered under these Regulations are personal income taxes as defined under the Personal Income Tax Act, 2004; section 30 of Gombe State Revenue (Codification & Consolidation) Law, 2020 and other revenue laws as may be passed by the Gombe State House of Assembly.

### **Review of the Regulations**

**ORDER 5:** These Regulations are subject to review by the Gombe State Internal Revenue Service in consultation with the Governor.

## Interpretation

**ORDER 6:** In these Regulations, unless the context otherwise requires interpretation:

“**Service**” means the State Internal Revenue established under section 5 of Gombe State Revenue Law (2020);

“**Executive Chairman**” means the Chairman of the Service/Board appointed pursuant to section 13 of the **Gombe State Revenue (Codification and Consolidation) Law, 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 Gombe State;

“**Governor**” means, the Governor of Gombe State;

“**State**” means, Gombe State of Nigeria.

## Citation and Commencement

**ORDER 7:** These Regulations may be cited as the Gombe State Assessment and Collection of Personal Income Tax Regulations and shall come into force on 8<sup>th</sup> day of June, 2021.

MADE this 7<sup>th</sup> day of June, 2021

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ABUBAKAR INUWA TATA  
EXECUTIVE CHAIRMAN  
GOMBE STATE INTERNAL REVENUE SERVICE