



Block A Old State Secretariat,
Kpakungu Road,
P.M.B 28, Minna,
Niger State

NIGER STATE INTERNAL REVENUE SERVICE

(OFFICE OF THE EXECUTIVE CHAIRMAN)



e-mail: info@ngsirs.gov.ng
www.ngsirs.gov.ng

Ref. No:

Date: 11th August, 2020

The Director General,
Nigeria Governors' Forum,
NGF Secretariat,
51 Lake Chad Crescent,
Maitama, Abuja.

Attention: **Ajogbasile Olanrewaju** (Programme Manager - HelpDesk & SFTAS TA Project)

RE: SUBMISSION OF COVID-19 IMPLEMENTATION GUIDELINES TO FIELD OFFICERS AND AGENTS

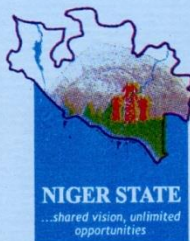
The above subject matter refers please.

I write to forward to you printed copies of the above mentioned guidelines as earlier issued to our Zonal/Area Tax officers, Heads of Departments, other field officers and Collection Agents/Consultants of the Service.

Please find attached the copies as requested.

Thank you.

(Dr.) **Jibril Yusuf Habibu** FCTI
Chairman/CEO





Niger State
Internal Revenue Service

To: All ZTAOs/ATOs
CC: All HODs/Headquarters Staff
Date: 26th June, 2020

Niger State Internal Revenue
Service
AREA OFFICE KUTA
Sign ... *[Signature]* Date: 26/07/2020
Ahmed Kosim - imam

CIRCULAR
COVID-19 TAX RELIEFS

The Management has directed me to inform you of the above tax reliefs granted by the Executive Governor of Niger State; His Excellency Alh. Abubakar S. Bello in order to cushion the economic effects of the COVID-19 pandemic on taxpayers in the State and to help in the recovery process of Businesses and household incomes.

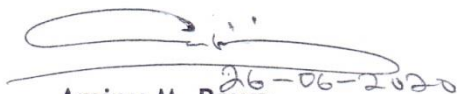
These takes effect from Wednesday 24th June, 2020 to 31st March, 2021.

The reliefs are as follows:

1. The filing date of Annual Tax Returns by all Business and Individual has been extended to 30th September, 2020.
2. The filing date of monthly PAYE returns by businesses has been granted a 10 days extension from the 10th to 20th day of every month.
3. The Penalties and Interests on late filings, late payments/remittances and default on Tax Liabilities have been reviewed to 50% for Penalties and 10% for Interest charges.
4. The Government has also granted a 50% reduction on all the rates contained in the Harmonized Agricultural Produce and Livestock Fees Collection Regulation 2019.

5. Finally all taxpayers in the SMEs and the Informal sector have been granted the concession of a spread of Four (4) installments in payments of Taxes due. However this should not exceed 31st March, 2021.

All officers of the service are expected to take note and to take immediate action to implement the approved tax reliefs by the State Governor.



Aminu M. Bawa

Head, Special Duties, Enforcement & Monitoring



Niger State
Internal Revenue Service

To: All Zonal/Area Tax Officers (ZTAOs/ATOs)
CC: All HODs/Headquarters Staff
Date: 3rd August, 2020

CIRCULAR NO. 2
IMPLEMENTATION GUIDELINES FOR COVID-19 TAX RELIEFS

As a sequel to Circular No.1 on COVID-19 Tax Reliefs informing you all of the approval of some Tax Reliefs to the general public by the Niger State Government, the Management of the Service hereby directs that all concerned officers should be guided by the following instructions in the implementation of the approved Tax Reliefs.

1. Deferral Of Filing Dates:

Waivers;

a. *Extension of filing date of Annual Tax Returns by Businesses and Individuals to 30th September, 2020.*

i. Please ensure that Personal Income Tax Returns made after March 31st 2020 and on or before 30th September 2020 are not to be charged late filing Penalties.

ii. A list of the above returns are to be compiled and sent to the Special Duties Department in the Headquarters.

iii. PIT Returns received after 30th September 2020 and on or before 31st March 2021 are to be penalized at the rate of 50% less than the amount stipulated in the PITA Act.

iv. All annual PAYE returns received from 31st January 2020 to 30th September 2020 are not to be charged late filing Penalties.

v. However, those filed after the COVID-19 extension to 30th September 2020 are to be subjected to a reviewed rate of 50% less than the N500,000 prescribed for Corporate bodies and N50,000 for Individuals in the PITA Act. These are, N250,000 and N25,000 for Corporate bodies and Individuals respectively. Lastly, a monthly list of all taxpayers who falls under this section should be forwarded to the Special Duties Department in the Headquarters.

b. Extension of filing date of PAYE returns by businesses to the 20th day of every month;

i. all concerned officers are to note that monthly PAYE returns filed after the 10th of every month and not later than the 20th of the same month are not to be charged late filing Penalties and Interests. This directive stands until 31st March 2021.

ii. However, monthly PAYE Returns/Remittances received after the 20th day of every month until 31st March 2021 shall be charged a Penalty of 5% and Interest of 10%. A monthly list of defaulters under this section should be forwarded to the Special Duties Department in the Headquarters.

2. Payments Of Taxes Due In Four (4) Instalments Approved For The Small And Medium Enterprises (SMEs) Sector And Small Individual Taxpayers:

I. As per guidelines earlier released to all officers, a business is classified as an SME if its annual turnover is less than N25Million. While a small individual taxpayers is any taxpayer who falls within the Minimum Tax bracket.

II. All taxpayers outlined above are hereby given the option of spreading the payment of their taxes due into four (4) monthly installments.

III. However, the spread of this payment in four (4) instalments should not exceed 31st March 2021.

All officers are expected to adhere strictly to the above guidelines in keeping with the approved Tax Reliefs granted by the Executive Governor to mitigate the economic impact of the COVID-19 pandemic in the State.



(Dr.) Jibril Yusuf Habibu FCTI
Chairman/CEO



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Ref. No:

Date: 25th June, 2020

The Chief Executive Officer (CEO),
Hayat Taiyibat Nig. Ltd,
SE 150, Kuta Road,
Minna.

COVID-19 TAX RELIEFS

The terms of your engagement as our Agricultural Produce and Livestock Consultant/Collection Agent refer.

I write to forward to your firm a notice of the approved Tax Reliefs granted by the Executive Governor to taxpayers in Niger State.

This is for your information please.

Thank you.

(Dr.) Jibril Yusuf Habibu FCTI
Chairman/CEO

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by me A. Y. Mulid Managing
Consultant of Hayat Taiyibat
Nig Ltd.
25/06/2020
A. Y. Mulid





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Ref. No:

Date: 25th June, 2020

The Chief Executive Officer (CEO),
Fourcore Technology Solutions,
11 Yalinga Street,
Wuse II, Abuja.

*Original copy
Innovation Solution World
Project Manager
Yuse
26/6/2020*

COVID-19 TAX RELIEFS

The terms of your engagement as our ICT Consultant/Collection Agent refer.

I write to forward to your firm a notice of the approved Tax Reliefs granted by the Executive Governor to taxpayers in Niger State.

This is for your information please.

Thank you.

Habib Yusuf

(Dr.) Jibril Yusuf Habibu FCTI
Chairman/CEO





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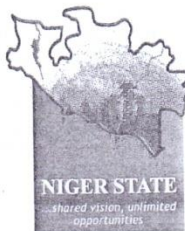
RE: COVID-19 TAX RELIEFS; GUIDELINES FOR IMPLEMENTATION

The above subject matter refers.

I write to forward to you the guidelines for the implementation of the 50% downward review of all rates contained in the Harmonized Agricultural Produce and Livestock Fees Collection Regulation 2019 as part of the COVID-19 Tax Reliefs granted by the Executive Governor of Niger State.

Your Firm is to note the following in the collection of all fees relating to the above mentioned Regulation:

- i. The Executive Governor has granted a 50% reduction on all rates contained in the Regulation.
- ii. This takes effect from Wednesday 24th of June 2020 to 31st March 2021.
- iii. Since all local markets are on lockdown, you are expected to start the implementation as soon as the markets are opened by a pronouncement of the State Government.

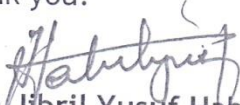


original copy collected
by Me A. T. Mubid Managing
consultant of Hayat Taiyibat
Nig Ltd.
AMM/26/06/2020

- iv. No taxpayer should be charged beyond the rates stipulated in this notice for the duration of the Relief period (24th June 2020 to 31st March 2021).

You are hereby advised to adhere strictly to the terms spelt out above in the discharge of your responsibility as Collection Agent.

Thank you.



(Dr.) Jibril Yusuf Habibu FCTI
Chairman/CEO