



**NIGER STATE REVENUE
(ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX)
REGULATIONS, 2021**

Regulations made for the Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of the Niger State Internal Revenue Service as follows:

1. Authority and Commencement

SECTION 1: In execution of the powers conferred upon me by section 80 of the Niger State Revenue, Collection and Administration Law 2011, and all other powers enabling me in that behalf, I, **Mohammed Etsu**, the Executive Chairman of the Niger State Board of Internal Revenue on behalf of the Board, and with the approval of the Executive Governor of Niger State hereby make the following regulations.

2. Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of the Niger State Internal Revenue Service.

SECTION 2: From the date of commencement of these Regulations, the practice and policy of engaging Consultants on behalf of the Niger State Internal Revenue Service for the purpose of assessment and collection of Personal Income Tax in the State, apart from ICT Consultants whose services are used as part of the process of the assessment and collection, are hereby prohibited. The Niger State Internal Revenue Service shall forthwith notify Consultants currently engaged by the Service to assess and collect Personal income tax on its behalf, of these Resolutions and terminate their services in line with their contract of services.

3. Authority to assess and collect personal income taxes:

SECTION 3: Pursuant to the provision of section 2 of this Regulation, and section 26 (a) &(b)of the Niger State Revenue, Collection and Administration Law, 2011; and section 3(2) of the Niger State and Local Government Councils Harmonized Revenue Law 2020, the Niger State Internal Revenue Service 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 aforementioned Laws.

4. Taxes covered by this Regulation:

SECTION 4: The taxes contemplated under this Regulation are personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended); the Niger State Revenue, Collection and Administration Law, 2011; the Niger State and Local Government Councils Harmonized Revenue Law, 2020; and other revenue laws as may be passed by the State House of Assembly.

5. Review of the Regulations:

SECTION 5: This Regulation is subject to periodic review as the need arises by the Niger State Internal Revenue Service, upon approval of the Executive Governor of Niger State.

6. Interpretation

SECTION 6: In this Law, unless the context otherwise requires interpretation:

“Board” means the State Board of Internal Revenue established under section 3(1)of the Niger State Revenue, Collection and Administration Law 2011.

“Executive Chairman” means the Chairman of the Niger State Board of Internal Revenue appointed pursuant to section 4(a)

of the Niger State Revenue, Collection and Administration Law, 2011;

“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 Niger State;

7. Citation:

SECTION 7: This Regulation may be cited as the **Niger State Revenue (Assessment and Collection of Personal Income Tax) Regulations 2021** and shall come into force on 22nd day of June, 2021

MADE UNDER MY HAND THIS 22nd DAY OF JUNE, 2021



Mohammed Etsu
Executive Chairman
Niger State Internal Revenue Service