

IMPLEMENTATION REPORT OF THE NIGER STATE REVENUE  
(ASSESSMENT & COLLECTION OF PERSONAL INCOME TAX)  
REGULATION 2021

IN FULFILLMENT OF SFTAS DLI 11.2

Submitted to:  
THE SFTAS/WORLD BANK PROGRAMME

As prepared by:  
NIGER STATE INTERNAL REVENUE SERVICE

Friday 23<sup>rd</sup> July, 2021



## **Preamble:**

This report is prepared pursuant to the approval given to the **Executive Chairman of the Niger State Internal Revenue Service** to issue a new regulation prohibiting the contracting out of **Personal Income Tax** collection to **Consultants or Third Parties**.

Prior to the above, the Niger State Internal Revenue Service had ceased contracting out or renewing contracts with **Consultants or Agents and Third Parties** for the collection of all categories of **Personal Income Tax (PIT)** since the 1<sup>st</sup> of September, 2020 in fulfillment of the SFTAS requirements for DLI 11.2.

**1.0 Approval/Sign-off and issuance of the Regulation stopping the renewal of contracts for Tax Agents and Contractors.**

1.1 This regulation was signed by the Executive Chairman of the Service on the 22<sup>nd</sup> Day of June, 2021 and issued to the general public vide a gazette of the Niger State Government No.13, Vol.26 dated 22<sup>nd</sup> June, 2021. *(See appendix A, pp0, A1 to ppA3 to this report).*

1.2 Following the signing and gazetting of this regulation, the Executive Chairman of the NGSIRS forwarded a memo to all Directors, Board Secretary/Legal Adviser and Heads of Departments of the Service dated 25<sup>th</sup> June, 2021 notifying them of the new regulation and calling for a Management meeting on Monday 28<sup>th</sup> of June, 2021 to map out arrangement for the officers of the Service to take-over direct collection of PIT. *(See Appendix B1-14 as attached for the acknowledgement copies of all officers concerned).*

1.3 Subsequent to the Management meeting held on Monday 28<sup>th</sup> June, 2021, a circular was issued to all field officers concerned forwarding the gazetted copies of the regulations to and instructing them to take charge of the collection of all categories of Personal Income Tax henceforth. *(See Appendix C1-12 as attached for the acknowledgement copies).*

1.4 Thereafter, letters dated 9<sup>th</sup> July, 2021 attached with copies of the gazette on the Regulation, were also dispatched by the Executive Chairman of the NGSIRS to all affected Consultants/Agents responsible for the Assessment and Collection of Personal Income Taxes on behalf of the Niger State Government. The letters also inform them that, effective immediately, no commission shall be paid to any Consultant or Agent for the collection of PIT on behalf of the State Government. The Consultant were also invited for a re-negotiation of their engagements in line with the regulation prohibiting contracting of PIT to Third Parties.

1.5 The affected Consultants are:

1. Aldrot International Services
2. B.S Danjuma & Co.
3. Cogent Works Ltd.
4. ABU TUKUR & CO.
5. Four Core Technologies Ltd.

*(See Appendix D1-5 as attached for the acknowledgement copies).*

**2.0 MDAs conferred with the powers to engage Consultants/Agents for the collection of PIT on behalf of Niger State Government.**

2.1 Subject to our extant laws, Section 12(3) of the Niger State Revenue, Collection And Administration Law 2011, the Niger State Internal Revenue Service has been charge with the powers to engage Consultants for the above purpose.

2.2 The Niger State Ministry of Finance, as the supervising Ministry of the NGSIRS, also has the powers to, on behalf of the Niger State Government, engaged Consultants/Agents for the purpose of collection of all revenues (PIT included). It is in recognition of this, that the Executive Chairman of the NGSIRS also forwarded a gazetted copy of the new PIT Collection Regulation to the Hon. Commissioner of Finance of the State vide a letter dated 25<sup>th</sup> June, 2021, informing him of the new development. **(See Appendix E1 for the acknowledgement copy of the letter).**

### **3.0 Previous and Current Tax Consultants of the Niger State Government**

3.1 As at 24<sup>th</sup> July, 2020, the Niger State Government had Thirty One (31) Revenue Consultants under the Management of the Niger State Internal Revenue Service. ***(See Memo addressed to the Executive Governor signed by the SSG to the Niger State Government as attached as appendix F1-8).***

3.2 The Memo was on the recommendations of a Special Committee for the Harmonization, Realignment and Management of Consultants for the Niger State Internal Revenue Generation. It contains a schedule of all Tax Collection Agents and Contractors in the service of the State as at 24<sup>th</sup> July, 2020 which is prior to the 1<sup>st</sup> September, 2020 deadline for the

stoppage of the renewal of engagements or signing of new contracts for the purpose of PIT collection by Consultants/Agents or other Third Parties by the State Government.

3.3 Based on the DLI 11.2 guidelines and preparatory to the approval by the Executive Governor for the issuance of the regulation on the prohibition of contracting out of PIT collection to Third Parties, The NGSIRS has not renewed or signed new contract for the purpose of collection of PIT by Consultants/Agents or Third Parties. *(See Appendix G1-18 for an updated list of all Tax Collection Agents and Contractors in the service of the State as at 30<sup>th</sup> June, 2021).*

3.4 For copies of the contracts for Consultants/Agents affected by the new regulation on PIT collection (See Appendixes H1-5).

**4.0 Usage of Sub-Contractors for the collection of PIT on behalf of Consultants engaged by the Niger State Government.**

As can be seen from the contract papers signed with the PIT collection consultants attached as appendixes H1-5, the Niger State Government has not mandated any consultant to engage Third Parties on its behalf.

**5.0 Arrangement put in place by the State or the NGSIRS for collection of PIT after the disengagement of Consultants/Agents.**

The content of the circular issued by the Executive Chairman of NGSIRS dated 29<sup>th</sup> June, 2021 has clearly spelt out that, the Heads of PAYE and Assessment are to liaise with all Zonal Tax Officers and Area Officers who are to be directly responsible for the collection of all categories of PIT for the State Government

(See Appendix C1-12 as attached for the acknowledgement copies).

Thank you.

A handwritten signature in black ink, appearing to read 'M. Etsu', with a date '2/22/21' written vertically to the right of the signature.

**Mohammed M. Etsu,**  
Executive Chairman

# APPENDIX A

pp.0



## Niger State of Nigeria Gazette Published by Authority

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No. 13

Minna - 22nd June, 2021

Vol. 26

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*Niger State Legal Notice No. 13*

The following is published in the Supplement to this Gazette:-

**N. S. L. No. 13 of 2021 – NIGER STATE REVENUE (ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX) REGULATIONS, 2021**

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**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 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) and (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



“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



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**Mohammed Etsu**  
**Executive Chairman**  
**Niger State Internal Revenue Service**

original received by me

B1



# Niger State Internal Revenue Service

## Internal Memorandum

**From:** The Executive Chairman (CEO)  
**To:** All Directors, HODs & Board Secretary/Legal Adviser  
**Date:** 25<sup>th</sup> June, 2021  
**Subject:** NIGER STATE REVENUE (ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX) REGULATIONS, 2021

This is to inform you all that following the approval of the Executive Governor of Niger State, His Excellency Alhaji Abubakar Sani Bello, I have signed the above Regulation which takes effect on Tuesday, 22<sup>nd</sup> Day of June, 2021.

This enactment prohibits the contracting out of Personal Income Tax Collection to Consultants or any other Third Party.

I am by this also directing the Head of Special Duties to convene a Management meeting on Monday, 28<sup>th</sup> June, 2021, in order to map out modalities for the reversal of Personal Income Tax Collections from the affected Consultants to our officers.

Find attached a copy of the Gazetted Regulations.

Thank you.

**Mohammed M. Etsu**  
Executive Chairman.

Board Secretary  
Niger State Internal Revenue Service  
P. M. B. B. MINNA  
Date: 26/6/2021

original received by me



B2

# Niger State Internal Revenue Service

## Internal Memorandum

**From:** The Executive Chairman (CEO)  
**To:** All Directors, HODs & Board Secretary/Legal Adviser  
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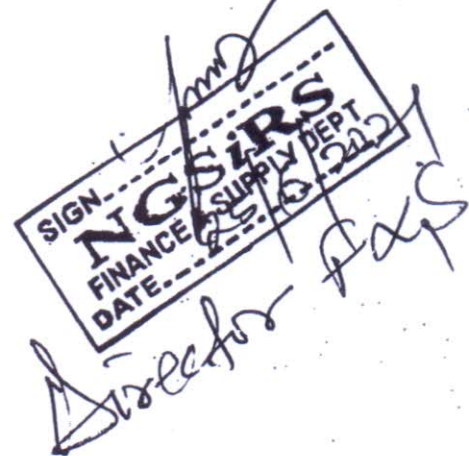
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Thank you.

  
Mohammed M. Etsu  
Executive Chairman.





B3

# Niger State Internal Revenue Service

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**To:** All Directors, HODs & Board Secretary/Legal Adviser  
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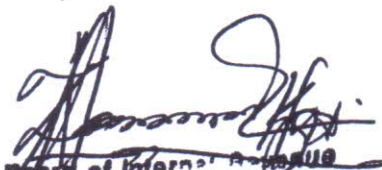
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Find attached a copy of the Gazetted Regulations.

Thank you.

  
**Mohammed M. Etsu**  
Executive Chairman.

  
Board of Internal Revenue  
Rent Income Unit  
P. M. B. 21  
Niger State of Nigeria  
28/06/2021

Received by  
H.O.D Rent/Income



B4

# Niger State Internal Revenue Service

## Internal Memorandum

**From:** The Executive Chairman (CEO)  
**To:** All Directors, HODs & Board Secretary/Legal Adviser  
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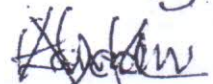
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Find attached a copy of the Gazetted Regulations.

Thank you.

  
**Mohammed M. Etsu**  
Executive Chairman.

Original copy received  
by A.M. Kawa  
 28/06/2021

Operation  
Niger State Internal Revenue Service  
P. M. B. 22, Minna



BS

# Niger State Internal Revenue Service

## Internal Memorandum

**From:** The Executive Chairman (CEO)  
**To:** All Directors, HODs & Board Secretary/Legal Adviser  
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Thank you.

**Mohammed M. Etsu**  
Executive Chairman.

Niger State Internal Revenue Service  
N. O. B. VAIDS  
Signature:   
Date: 28/06/2021

original received by me



B6

# Niger State Internal Revenue Service

## Internal Memorandum

**From:** The Executive Chairman (CEO)  
**To:** All Directors, HODs & Board Secretary/Legal Adviser  
**Date:** 25<sup>th</sup> June, 2021  
**Subject:** NIGER STATE REVENUE (ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX) REGULATIONS, 2021


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Thank you.

  
**Mohammed M. Etsu**  
Executive Chairman.

Original  
Received  
25/06/2021  
Chief Accountant  
Niger State Internal Revenue Service  
J. B. 25, BILIN



B7

# Niger State Internal Revenue Service

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**From:** The Executive Chairman (CEO)  
**To:** All Directors, HODs & Board Secretary/Legal Adviser  
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Thank you.

**Mohammed M. Etsu**  
Executive Chairman.

~~Handwritten signature~~  
25/6/21  
1109 - TPS





68

# Niger State Internal Revenue Service

## Internal Memorandum

**From:** The Executive Chairman (CEO)  
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Thank you.

  
Mohammed M. Etsu  
Executive Chairman.

The original copy Released by me  
MR Shelz  
2/c PDS/Dir's Dept.  
25/6/2021.



69

# Niger State Internal Revenue Service

## Internal Memorandum

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Thank you.

Mohammed M. Etsu  
Executive Chairman.

Tax Enforcement  
Niger State Internal Revenue Service  
P. M. B. 23, MINNA  
Date: 25-06-2021

Original Received  
M. Banna  
11 - a Section DIRECT & Enforcement



B 10

# Niger State Internal Revenue Service

## Internal Memorandum

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**Mohammed M. Etsu**  
Executive Chairman.





B11

# Niger State Internal Revenue Service

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Thank you.

**Mohammed M. Etsu**  
Executive Chairman.

Original Copy received by

Musa A. A.

Head Tax Audit

H. O. D. TAX AUDIT & INVESTIGATION  
Niger State Internal Revenue Service  
P. M. B. 20, MINNA  
Sign... Date 27/06/2021



B12

# Niger State Internal Revenue Service

## Internal Memorandum

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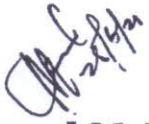
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Thank you.

  
**Mohammed M. Etsu**  
Executive Chairman.

Received by Director  
Administration  
  
25/6/21



B13

# Niger State Internal Revenue Service

## Internal Memorandum

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Mohammed M. Etsu  
Executive Chairman.

  
Head of Road Taxes  
25/6/21  
25/6/2021  
25/6/2021



B. 14

# Niger State Internal Revenue Service

## Internal Memorandum

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**Mohammed M. Etsu**  
Executive Chairman.

COPY read by:

Zonal - Coordinator.

25<sup>th</sup> June - 2021



# APPENDIX

# C1

## Niger State Internal Revenue Service

**From:** The Executive Chairman (CEO)  
**To:** All Zonal Tax Area Officers & Areas Tax Officers  
**Date:** 29<sup>th</sup> June, 2021

Received by me  
Niger State Internal Revenue  
Service  
Area Office. I. apal  
Sign: [Signature] 30/06/20

### Circular

#### RE: NIGER STATE REVENUE (ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX) REGULATIONS, 2021

Following the Management meeting held on Monday, 28<sup>th</sup> June, 2021, on the above mentioned Regulation signed by me on the 22<sup>nd</sup> of June, 2021, this is to inform you all that the practice of engaging Consultants for the collection of all categories of Personal Income Tax is hereby prohibited.

Henceforth the Head of PAYE, Direct Assessment and all ZTAOs and ATOs are to be responsible for the Assessment and Collections of all PAYEs and Direct Assessment Taxes in their various jurisdictions.

This information will be communicated shortly to all Consultants affected by this new Regulations after which the Heads of PAYE and Direct Assessment shall assume full responsibility for the aggregation and reporting of all collections within and outside the State.

Find attached a copy of the Regulation for your notice and guidance.

Thank you.

[Signature]  
29/6/21

**Mohammed M. Etsu**  
Executive Chairman





Received by me  
Mohammed Hwidi  
Niger State Internal Revenue  
Service  
AREA OFFICE BOSSO  
Sign *[Signature]* Date 30-6-21

C2

## Niger State Internal Revenue Service

**From:** The Executive Chairman (CEO)  
**To:** All Zonal Tax Area Officers & Areas Tax Officers  
**Date:** 29<sup>th</sup> June, 2021

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*[Signature]*  
29/6/21

**Mohammed M. Etsu**  
Executive Chairman



# Niger State Internal Revenue Service

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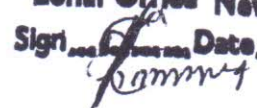
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Find attached a copy of the Regulation for your notice and guidance.

Thank you.

  
Mohammed M. Etsu  
Executive Chairman

Original copy collected  
by Mr. Abdul-Rahman M. M.  
Niger State Internal Revenue  
Service  
Zonal Office New-Bussa  
Sign:  Date: 30/06/21

C4



# Niger State Internal Revenue Service

**From:** The Executive Chairman (CEO)  
**To:** All Zonal Tax Area Officers & Areas Tax Officers  
**Date:** 29<sup>th</sup> June, 2021

## Circular

### RE: NIGER STATE REVENUE (ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX) REGULATIONS, 2021

Following the Management meeting held on Monday, 28<sup>th</sup> June, 2021, on the above mentioned Regulation signed by me on the 22<sup>nd</sup> of June, 2021, this is to inform you all that the practice of engaging Consultants for the collection of all categories of Personal Income Tax is hereby prohibited.

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Thank you.

Mohammed M. Etsu  
Executive Chairman

*Signature*  
29/6/21

*original collected 21*  
*Area Office Kugbi*  
*20-6-2021*



## Niger State Internal Revenue Service

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**To:** All Zonal Tax Area Officers & Areas Tax Officers  
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Thank you.

  
Mohammed M. Etsu  
Executive Chairman

Niger State Internal Revenue  
Service

AREA OFFICE KUTA

Sign:  Date: 29/6/2021

Original received  
by T. K. Tme



## Niger State Internal Revenue Service

From: The Executive Chairman (CEO)  
To: All Zonal Tax Area Officers & Areas Tax Officers  
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*Mohammed M. Etsu*  
29/6/21

Niger State Internal Revenue Service

Mohammed M. Etsu  
Executive Chairman

AREA OFFICE TUNGA

Signature: \_\_\_\_\_ Date: 29-06-2021

*Koko - T - 15/6/21*



## Niger State Internal Revenue Service

**From:** The Executive Chairman (CEO)  
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Thank you.

  
Niger State Internal Revenue Service  
SANTAGORA

  
Mohammed M. Etsu  
Executive Chairman



CS

# Niger State Internal Revenue Service

**From:** The Executive Chairman (CEO)  
**To:** All Zonal Tax Area Officers & Areas Tax Officers  
**Date:** 29<sup>th</sup> June, 2021

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Thank you.

*[Handwritten signature]*  
29/6/21

**Mohammed M. Etsu**  
Executive Chairman

*[Handwritten signature]*

Niger State Internal Revenue Service  
AREA OFFICE ABUJA PUBLIC  
Sign ... .. Date ..

*Received by me*

*Muhammad Musah (CEO) Abuja*

*29/June/2021*



Received  
Niger State Internal Revenue  
Service  
AREA OFFICE MAINTENANCE  
30/6/2021

29

## Niger State Internal Revenue Service

**From:** The Executive Chairman (CEO)  
**To:** All Zonal Tax Area Officers & Areas Tax Officers  
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29/6/21

**Mohammed M. Etsu**  
Executive Chairman





210

## Niger State Internal Revenue Service

From: The Executive Chairman (CEO)  
To: All Zonal Tax Area Officers & Areas Tax Officers  
Date: 29<sup>th</sup> June, 2021

NTU MOKWA

Niger State Internal Revenue  
Service  
Area Office, Mokwa

Date

29/6/21

### Circular

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Thank you.

*[Signature]*  
29/6/21

**Mohammed M. Etsu**  
Executive Chairman



RECEIVED BY ME  
NIGER STATE INTERNAL REVENUE SERVICE  
ZONAL OFFICE SULEJA  
Sign. Date 30/06/2021

## Niger State Internal Revenue Service

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*Mohammed M. Etsu*  
29/06/21

**Mohammed M. Etsu**  
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Thank you.

*Mohammed M. Etsu*  
29/6/21

Mohammed M. Etsu  
Executive Chairman

*Received*  
Niger State Internal Revenue Service  
AREA OFFICE JABON-WUTE  
Sign: *[Signature]* Date: 29/6/21

APPENDIX

DI



**OFFICE OF THE EXECUTIVE CHAIRMAN**

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

E-mail: [info@ngsirs.gov.ng](mailto:info@ngsirs.gov.ng), [www.ngsirs.gov.ng](http://www.ngsirs.gov.ng)

9<sup>th</sup> July, 2021

The Chairman CEO  
Aldrot International Services,  
No 99 2<sup>nd</sup> Floor,  
AMAC Shopping Complex,  
Garki, Abuja FCT.

Original copy collected by

nic - 08034536075

CW

22/7/2021

Dear Sir,

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

I write to inform you, that as one of the participating States in the (SFTAS/World Bank Program), the Executive Governor of Niger State, His Excellency Alhaji Abubakar Sani Bello has approved the passing of the above legislation in fulfillment of one of the conditions of the program.

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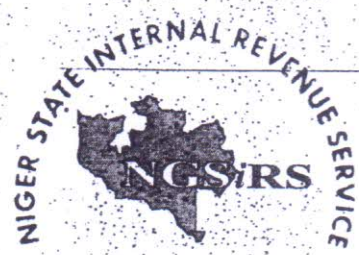
Thank You.



**Mohammed M. Etsu**  
Executive Chairman

K

D2



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

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

9th July, 2021

The Managing Partner,  
B.S Danjuma & Co,  
No 3<sup>E</sup> Hydro Hotel Road,  
Tudun Wada, Minna,  
Niger State

Original copy rec'd by me  
~~Alhaji Sani Bello~~ 2207  
 Danjuma S. Danjuma 2021  
 05034509362

Dear Sir,

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

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Mohammed M. Etsu  
Executive Chairman

*K*

D3



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Block A Old State Secretariat, Kpakungu Road, P.M.B. 28, Minna, Niger State.  
E-mail: info@ngsirs.gov.ng. www.ngsirs.gov.ng

9th July, 2021

The Managing Director/CEO  
Cogent Works Limited,  
No 14 River Kubani Crescent,  
Block 1 Maitama, Abuja.

*Original Copy  
Received by 22/07/21  
Robin Haimu  
[Signature]  
080381711*

Dear Sir,

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

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Thank you



**Mohammed M. Etsu**  
Executive Chairman

D4



# OFFICE OF THE EXECUTIVE CHAIRMAN

Block A Old State Secretariat, Kpakungu Road, F.M.B. 28, Minna, Niger State.  
E-mail: info@ngsirs.gov.ng. www.ngsirs.gov.ng

9th July, 2021

The Managing Partner  
ABU TUKUR & Co,  
N.E 78 Mosque Road Nasarawa "A",  
P.O Box 4261, Minna Niger State

*Original copy received by m  
Alhaji Sani Bello 22 07  
Danguna S. Bello 2021  
05034509360*

Dear Sir,

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

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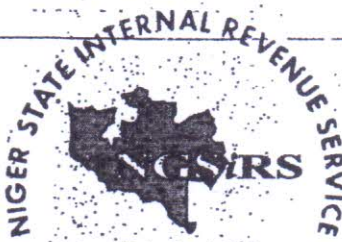
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**Mohammed M. Etsu**  
Executive Chairman

D5



## OFFICE OF THE EXECUTIVE CHAIRMAN

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

E-mail: [info@ngsirs.gov.ng](mailto:info@ngsirs.gov.ng), [www.ngsirs.gov.ng](http://www.ngsirs.gov.ng)

9<sup>th</sup> July, 2021

The Chief Executive Officer,  
Fourcore Technology Solutions Limited,  
37 Libreville Crescent,  
Wuse II, Abuja

*Original copy  
received by me  
Under Madaya  
21/07/2021  
08032210950*

Dear Sir,

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

I write to inform you, that as one of the participating States in the (SFTAS/World Bank Program), the Executive Governor of Niger State, His Excellency Alhaji Abubakar Sani Bello has approved the passing of the above legislation in fulfillment of one of the conditions of the program.

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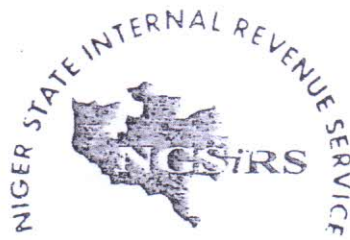
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**Mohammed M. Etsu**  
Executive Chairman



E1

## OFFICE OF THE EXECUTIVE CHAIRMAN

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

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

25<sup>th</sup> June, 2021

The Hon. Commissioner,  
Niger State Ministry of Finance,  
Abdulkareem Lafene Secretariat,  
Minna.

P.A TO THE HON. COMM.  
NIGER STATE MINISTRY  
OF FINANCE MINNA  
RECEIVED  
25/6/2021

Dear Sir,

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

I write to inform you that the Executive Governor of Niger State, His Excellency Alhaji Abubakar Sani Bello has approved the signing of the above legislation by me which takes effect from the 22<sup>nd</sup> June, 2021.

This new Regulation prohibits the engagement of Consultants on behalf of Niger State Government for the purpose of the assessment and collection of Personal Income Tax.

Based on the foregoing, the Service has been mandated to terminate all the services of Consultants engaged for the purpose of Assessment and collection of all categories of Personal Income Tax (PAYE and DIRECT ASSESSMENT) on behalf of the State Government.

We are therefore, set to invite all Consultants/Service Providers affected by this new Regulation for a re-negotiation of the Scope of their engagements as henceforth no commission shall be paid on either PAYE or Direct-Assessment Collections to any of them.

This is for your notice and attention as the Supervising Ministry of the Service.

Please find attached a gazetted copy of the Regulation.

Thank you

Mohammed M. Etsu  
Executive Chairman



Office of the  
Governor

RECEIVED

Mr. Governor,



FI

**Memo on the Recommendation of the Committee on the Harmonization, Realignment and Management of Consultants for Niger State Internal Revenue Generation**

**1.0 Introduction:**

Your Excellency, may wish to recall his directive on the urgent need for Harmonization, Realignment and Management of Consultants for Niger State Internal Revenue Generation.

The Committee was constituted with the following Terms of Reference:

- a. To identify revenue consultants handling segments of the State internally generated revenue streams with a view to harmonizing their respective activity to align with their charges/commissions.
- b. To identify those that are viable and relevant in the current reality of revenue generation in the State.

**2.0 Summary of Findings and Recommendations:**

The Committee deliberated and assessed thirty-one (31) Consultants and made recommendations as summarized below:

- Category A- Consultants that are relevant and viable and should be retained.
- Category B- Consultants that are relevant but need to be invited for discussion to boost their revenue collection or notified of a terminal period.
- Category C- Consultants whose services should be formally terminated.

Details of the categories are attached:

**3.0 Prayers:**

Arising from the above and considering the urgent need to boost our Internally Revenue Generation, His Excellency is kindly requested to:

a. **Approve:**

- (i) The retention of fifteen (15) Revenue Consultants that are relevant and viable, (as attached).
- (ii) The retention of seven (7) Revenue Consultants that are relevant but would be invited for discussion to boost their revenue collection, (see attached).
- (iii) The termination of nine (9) Revenue Consultants that have performed poorly, (see attached).

*Ahmed Ibrahim Matane* 24/7/20  
**Ahmed Ibrahim Matane**  
 Secretary to the State Government

Secretary to the State Government

SSG  
 Approved *MS*

*MS* 12/8/20

*MS* 27/8/2020

HCF / Com / HCJAAG  
 NIRS

*MS*  
 Pls handle for implementation of HES approval above.

*Ahmed Ibrahim Matane*  
 SSG  
 21/8/20

Off: of the  
 Commissioner  
 Ministry of Finance  
 Minna, Niger State 29/8/2020



**CONSULTANTS THAT ARE RELEVANT & VIABLE AND SHOULD BE RETAINED**

S/N	Category	Name of Consultants/Address	Nature of Work
A	Consultants that are relevant & Viable and should be retained	i. <b>TEMPLE SYC INSPECTION LTD</b> Suit AF 13, Annex A, Metro Plaza, Central Business District, Abuja	Automated vehicle testing and inspection garages within the State
		ii. <b>ABU TUKUR &amp; CO.</b> NE 78, Mosque road, Nasarawa Minna, Niger State	Withholding Tax, PAYE Dividends on commission and Dividends on interest deduction from Lagos, Kaduna and Kano
		iii. <b>B. S. DANJUMA &amp; CO.</b> No.3 Hydro Hotel Road, Tudun Wada, Minna Niger State.	Appointed based on the recommendation and approval of the State, Local Government Revenue Committee as Consultant to monitor and reconciled the State, Local Government Harmonized Revenue Generation.
		iv. <b>ALDROT INTERNATIONAL SERVICES</b> No.99 2 <sup>nd</sup> Floor, AMAC Shopping Complex Garki, Abuja FCT	Collaborate with Niger state Internal Revenue Service to enhance the collection of PAYE of all workers of Federal Capital Territory Administration residing in Niger State and to be updating the data base from time to time
		v. <b>SODELATE LTD</b> No.9 Shagari Quarters Barikin Sale, Minna, Niger State	Monitor and centralize revenue collection on Registration and Renewal of Private Schools in Niger State.
		vi. <b>PAAR POINT SYSTEM SYNERGY LTD</b> Suit AF 13, Annex A, Metro Plaza Central Business District, Abuja	Electronic vehicle administration system and Business process development
		vii. <b>ZEE CONSULT LIMITED</b> No.48 James bawa Pada Road Kwangila, Minna	Revenue Generation in the areas of Scrap materials, Iron, Metals, Use cartons, Waste nylons and Plastics in Niger State.
		viii. <b>MANIFOLD BUSINESS PROJECT SOLUTION</b> No.19 Adegbenro Street, Gbagada, Ifako, Lagos State	Engaged for back duty assessment (Tax Audit) of Federal Airport Authority for the State from 2012 to 2018.
		ix. <b>MUSTEE GLOBAL RESOURCES LTD</b> No.3 NM Azikiwe Road, Western Bypass Minna, Niger State	Procurement of Vehicle Plate Numbers for FRSC

	x	<b>JAKAGO INTEGRATED SERVICES LTD (JISL)</b> 3 <sup>rd</sup> Floor, Apo Spark Light Mall, Opp. Living Faith Church, Durumi, Abuja	Registration and No parking permit for Banks, Business Premises and Corporate organizations.
	xi	<b>TRUCE CONSULTANTS</b> Suit No.15 ZM Plaza, Area 11, Garki, Abuja FCT	Pools Betting and Lottery's gamign and Casino taxes from such companies and enterprises operating within Niger state.
	xii	<b>ABU TUKUR &amp; CO</b> NE 78 Mosque Road, Nasarawa Minna, Niger State	Production and sale of Consolidated Commercial vehicle Stickers, Waste Bags
	xiii	<b>EXPRESS AGENCY WORLDWIDE LTD</b> Suit A3 Murtala Square Shopping Complex, Kaduna, Kaduna State	Collection of Revenue from Telecommunication service providers for permit and renewal Mast Erection tenement rate of all their sites in the State, Row on optic fibre cable and payment of building of New site fees, Banks Network and Transformers
	xiv	<b>THE CONSORTIUM, ABDULRAUF JIMOH &amp; CO.</b> (Chartered Accountants & Tax Practitioners), Opp. Iya Niyi Restaurant, Beside Abdulsalam Garage, Minna, &  <b>SA'DA SUMMIT LIMITED</b> 128, Alexandra Crescent, Wuse 2, Abuja FCT	Tax-Consultants to carry out the second phase of tax investigation of PAYE and WHT on all Federal Establishment in the State for the period 2001-2019.
	xv	<b>FOURCORE TECHNOLOGY SOLUTION LIMITED</b> No.11 Yalinga Street, Off Ademola Adetokunbo Street, Abuja	Engaged by the Niger State Ministry of Finance to: a. Enumerate Border communities for the purpose of PAYE  b. Reclaiming Five years PAYE back duty un-remittances.

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MINNA

*Abdullah Jimoh*  
24/7/20

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**CONSULTANTS THAT ARE RELEVANT BUT NEED TO BE INVITED FOR DISCUSSION TO BOOST THEIR REVENUE COLLECTION OR NOTIFIED OF A TERMINAL PERIOD**

S/N	Category	Name of Consultants/Address	Nature of Work
B	Consultants that are relevant but need to be invited for discussion to boost their revenue collection or notified of a Terminal Period	i. <b>COVBIX LEADERSHIP SERVICES LIMITED</b> No.27 Ladipo Kuku Street Off Allen Avenue Ikeja Ikeja, Lagos State.	Investigation to determine and recover the outstanding PAYE Tax from all the Banks in Niger State and 10% withholding Tax on interest of the following. Banks FCMB, Diamond, Sterling, Fidelity, Access and Wema Bank.
		ii. <b>COSMOPOLITAN VENTURES NIGERIA LTD.</b> Suit 48, God's Own Plaza, Behind Rochas Okorocho Unity House, Garki, Abuja	Investigation on excessive Bank charges on Government Accounts from 1999 to date from all Banks in Niger State
		iii. <b>SUMMIT CHAMBERS, Legal Practitioners/Consultants</b> No.2 Muazu Muhammad Road Minr. 4 Niger State	The Ministry of Justice in collaboration with Ministry of Lands & NGSIRS for the Recovery of Ground Rent Arrears of all C of O title holders from 1976 to December, 2017 and on PHCN properties in Niger State covered by Certificate of Occupancy
		iv. <b>MANAM PROFESSIONAL SERVICE</b> 2 <sup>nd</sup> Floor Hafsat Plaza, Plot 4 Constitution Road, Kaduna State	Special Fund Investigation and recover the outstanding of Withholding Tax on Dividend interest expenses from all the Banks in Niger State
		v. <b>MICRO CLEAN NIGERIA LTD</b> No. SW6, Airport Road, Minna, Niger State	Appointed based on the recommendation and approval of the State Local Government Revenue Committee as Consultant in the area of Environmental and Sanitation Services Fees and Levies
		vi. <b>HAYAT TAYAIBAT ENTERPRISES</b> No. SE 150, Kuta Road, Al-Mubarak House, Minna, Niger State	Appointed based on the recommendation and approval of the State, Local Government Revenue Committee as Consultant in the area of Resuscitation and Harmonization of Livestock and Farm Products across Niger State

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		vii	<b>ROCKY DIAMOND RESOURCERY LIMITED</b> Suit 1, Technical Floor, Bolingo Hotel & Towers, Independence Way, Area 10, Garki, Abuja	Appointed based on the recommendation and approval of the State, Local Government Revenue Committee as Consultant in the area of Advertisement Tax on Outdoor Advertisement across Niger State.
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Governor's Office  
MINA

*Adjuatus*  
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**CONSULTANTS WHOSE SERVICES SHOULD BE  
FORMALLY TERMINATED**

S/N	Category	Name of Consultants/Address	Nature of Work
C	Consultants whose services should be formally Terminated	i. <b>BLUE-WAVES LIMITED</b> Plot 518 Idu Industrial Layout Abuja FCT	facilitate Niger State Government access to Special Fund from the Special Fund Account of the Federation
		ii <b>COGENT WORKS</b> No.14, River Kobani Crescent Block 1, Maitama, Abuja	Provision of It supports service to enhance IGR collection in the State.
		iii <b>HUMSSAH GLOBAL CONSULTANTS LIMITED</b> No.7 Beirut Road, bu NP Plaza, Kano	audit of Mast and Fibre-Optic cables of all the Telecommunication companies in Niger State
		iv <b>FORENSIC COSNULTING</b> No.11 Ojulowo-Imoshe Street, Off Odunyi Street, Opp. Ikeja LGA Secretariat, Anifowoshe, Ikeja, Lagos	investigation to determine and recover the outstanding 10% Withholding Tax on Interest from the following Banks in Niger State a) Union Bank b) Skye Bank c) Zenith Bank d) Unity Bank e) Guaranty Trust Bank f) Heritage Bank g) Aso Savings Bank h) Stanbic IBTC Bank i) Keystone Bank
		v <b>GRAMPIAN SOLUTION LTD</b> 3 <sup>rd</sup> Floor Oyo House, 73, Ralph Sodeine Street, Central Business District, Abuja	Integrated payroll system & Pension processing, e-payment, e-collection and e-schedule Delivery system in the State (Treasury Single Account or TSA)
		vi <b>MUNIAK SOLID PROJECT LTD.</b> Shop No.7, Opp Danjuma Memorial House Peter Sarki Road Tunga-Minna, Niger State	Monitor and Centralize Revenue collection on Forestry products (charcoal)
		vii <b>PINNACLE CHAMBERS</b> No.18, Katuru Road, Off NAF Club Junction, Kaduna, Kaduna State	Collaborate with Niger State Internal Revenue Service and the Ministry of Lands for the Verification/Assessment of NNPC Depot and Pipelines in Niger State in respect of Premium Royalty, Ground Rent and any other Taxes or Levies from the organization

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*[Handwritten Signature]*  
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		viii	<b>MDM AND ASSOCIATE LTD</b> suit A14 Busar Plaza, No.4 Machika Street, Off Ahmadu Bello Way, Area 11	collaborate with Niger State Internal Revenue Service to Enumerate, Monitor the collection of Taxes from Rental Business owners.
		ix	<b>SUMOTECH GLOBAL RESOURCES LTD</b> No.7, Block 10, Off Lukulu Street, Mano Close, Wuse 3, Abuja	Appointed as Consultant on Solid Minerals Revenue Generation throughout the State.

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*Abdulmumin*  
27/7/20

## NIGER STATE INTERNAL REVENUE SERVICE

THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE  
NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
1.	Cogent Works No. 14 River Kobani Crescent Block 1 Maitama, Abuja	<p>I. The provision of IT supports service to enhance IGR collection in the State.</p> <p>II. Provision of E-bills pay plat form to enable for payment in any corresponde nce Bank across the Country</p> <p>III. Deployment of POS terminals</p>	Nation Wide to enable Tax payers across the Country to access online Payment portals	Engaged in 2016 for the period of two (2) years and renewed for another period of two (2) years 26 <sup>th</sup> February, 2018 to 25 <sup>th</sup> February, 2020	The Company has been subsumed by Four Core Technologies Limited using the CBS Plat form

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**NIGER STATE INTERNAL REVENUE SERVICE**

**THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE  
NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021**

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
2.	<p><b>Micro Clean Nigeria Limited</b> No S.W.6 Airport Road Minna, Niger State</p>	<p>Collection of Environmental and Sanitation Services Fees and Levies in some LGAs in the State</p>	<p>I. Chancha ga LGA II. Bosso LGA III. Kontago ra LGA IV. Suleja LGA V. Bida LGA VI. Mariga LGA and Bargo LGA VII.</p>	<p>Four (4) Years (1<sup>st</sup> May, 2019-1<sup>st</sup> May, 2023)</p>	<p>On going</p>



## NIGER STATE INTERNAL REVENUE SERVICE

THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE  
NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
3.	Migrated from: <b>Deem Forensic Services,</b> To <b>Covbiz Leadership Services Limited.</b> No 27, Ladipo Kuku Street, Off Allen Avenue Ikeja, Ikeja, Lagos State.	Tax Audit, Investigation and recovery of PAYE and WHT on Interest.	FCMB, Diamond, Sterling, Fidelity, Access and Wema Bank branches in the State	First Engaged for 2 Years from 2018-2020 and renewed for another 2 Years from 2020-2022	On-going
4.	<b>HUMSAH GLOBAL CONSULTANTS</b> No 7 Beirut Road bu NB Plaza, Kano	Audit of all levies and charges of the installation of telcom masts and laying of fire-optics cables of all the Telecos in Niger State.	All the 25 LGAs in the State	Two (2) years 25 <sup>th</sup> July 2017- 24 <sup>th</sup> July, 2019	Contract period has Lapsed and is therefore terminated

**NIGER STATE INTERNAL REVENUE SERVICE**

**THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021**

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
5.	COSMOPOLITAN VENTURES NIGERIA LIMITED	Investigation on excess Bank Charges on all Government Accounts from 1999 to date	All the Commercial Banks in the State	Approval given by the Executive Governor but engagement letter yet to be issued by the Ministry of Finance	Yet to commence operations
6.	TEMPLE SYC INSPECTION LIMITED suit AF13, Amex A, Metro Plaza Central Business District, Abuja	Built-Operate-Transfer Model on Automated Vehicle Testing And Inspection garages within the State	I. Minna II. Suleja III. Kontagora and IV. New-Bussa Towns	17 <sup>th</sup> Feb. 2015 to 16 <sup>th</sup> Feb. 2027 Twelves (12) years	On-going

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**NIGER STATE INTERNAL REVENUE SERVICE**

**THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021**

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
7.	<p><b>FORENSIC CONSULTING.</b>            No 11 Ojulowo-Imoshe Street off Odunyi Street opp, Ikeja LGA Secretariat, Anifowoshe Ikeja, Lagos</p>	<p>Investigation to determine and recover the outstanding 10% withholding tax on interest from some Banks in the State</p>	<p>1. Union Bank            2. Skye Bank,            3. Zenith Bank            4. Unity Bank,            5. Guaranty Trust Bank,            6. Heritage Bank            7. Aso Savings Bank            8. Stanbic IBTC Bank,            9. Keystone Bank.</p>	<p>Assignment covers the period May 2007-2015 and should be completed not more than 90 days from the date of execution of the Agreement.</p>	<p>Engaged in November, 2015 the Contracted Lapses when full recoveries are made from established Liabilities or Final settlements are reached with the defaulting Banks.</p>

# **NIGER STATE INTERNAL REVENUE SERVICE**

## **THE UPDATED LIST OF ALL REVENUE COLLECTED BY THE CONSULTANTS/AGENTS OF THE NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021**

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
8.	<b>GRAMPIAN SOLUTION LIMITED</b> 3 <sup>rd</sup> floor Oyo House. 73, Ralph Sodeinde Street Central Business District Abuja	Integrated payroll system & pension processing e-payment, e-collection and e-schedule delivery system in the State (Treasury Single Account or TSA).	Treasury Single Account in the State as the main aggregator	Initially engaged for 4 Years from 2016 to 2020 and the Contract was renewed from 2020 to 2024	
9.	<b>Hayat Tayaibat Enterprises No</b> S.E 150 Kuta Road Al-Mubarak House, Minna, Niger State	Appointed for the collection of livestock and farm produce Fees.	The 25 LGA in the State	4 years contract (30 <sup>th</sup> Dec., 2019 - 31 <sup>st</sup> Dec., 2023)	On-going

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**NIGER STATE INTERNAL REVENUE SERVICE**

**THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021**

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
10.	ABU TUKUR & CO N.E 78 Mosque road Nasarawa Minna Niger State	PAYE, WHT, Commissions on Dividends due to the State from Lagos, Kaduna and Kano.	Lagos, Kaduna and Kano.	First engagement in 2017 For the period of 2 years ending 29 <sup>th</sup> November, 2019 contract renewed in to 28 <sup>th</sup> November, 2019 for 3 Years ending November, 2022.	On-going Contract about to be renegotiated due to the New PIT Regulations.  The firm to be restricted to the collection of Commission on Dividends and WHT.
11.	MUNLAK SOLID PROJECT LIMITED shop No 7 opp danjuma memorial house, Peter Sarki Road Tunga- Minna Niger State.	Monitor and centralize revenue collection on forestry products	All the 25 LGAs in the State	Three (3) years (13 <sup>th</sup> October, 2016 - 13 <sup>th</sup> October, 2019)	terminated

# NIGER STATE INTERNAL REVENUE SERVICE

THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE  
NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
12.	<b>ALDROT INTERNATIONAL SERVICES, No 99 2<sup>nd</sup> floor, AMAC shopping Complex, Garki Abuja FCT.</b>	Pay-As-You-Earn (PAYE) collections on all worker of Federal Capital Territory Administration residing in Niger State.	FCTA	16 <sup>th</sup> April, 2016 to 17 <sup>th</sup> April, 2019 Two (2) years with effect from the date of submission of their remittance into the Niger State Government coffers which was on the 20 <sup>th</sup> March 2017	To be terminated due to the new PIT Regulations.
13.	<b>PINNACLE CHAMBERS, No 18 Katuru Road Off NAF Club Junction Kaduna, Kaduna State</b>	Collaborate with the Ministry of Lands for the verification/Assessment of NNPC Depots and pipelines in Niger State in respect of premium, Ground Rent and pipe line access charges.	State wide	For the period of 2 years from 21 <sup>st</sup> January, 2016 to 20 <sup>th</sup> January, 2018	The Contract has Lapsed

# NIGER STATE INTERNAL REVENUE SERVICE

THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE  
NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
14.	<b>SODELAT LTD</b> No 9 shagari Quarters Barikin Sale Minna Niger State	Monitor and centralize revenue collection on registration and renewal of private schools in Niger State	State Wide	For the period of 1 year from 28 <sup>th</sup> December, 2017 commencement Feb. 2018. Contract renewed annually in 2019,2020 and 2021	On-going
15.	<b>PAAR POINT SYSTEM SYNERGY LTD</b> suit AF 13, Annex A, Metro Plaza Central Business district Abuja.	Electronic vehicle Administration system	State Wide	For a period of 5 years with effect from the date of the commencement which was 6 <sup>th</sup> November, 2017 to November, 2022	On-going
16.	<b>ZEE CONSULT LIMITED</b> No 48 James Bawa Pada Road, Kwangila, Minna	Revenue generation in the area from scrap materials, Iron, Metals, use cartons, waste nylons and plastics in Niger State.	State Wide	For a period of 1 (one) year with effect from 1 <sup>st</sup> Jan. 2019 to 30 <sup>th</sup> Dec. 2019. Renewed annually in 2020 and 2021	On-going

## NIGER STATE INTERNAL REVENUE SERVICE

THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE  
NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
17.	<b>MDM AND ASSOCIATE LIMITED</b> Suit A14 Busar plaza, No4 Michika street, off Ahmadu Bello way Area 11	Collaborate with Niger State Internal Revenue Service to enumerate, monitor the collection of taxes from rental business owners.	State Wide	Appointed on 31 <sup>st</sup> May, 2019 for three (3) months renewable for a specified period term upon satisfactory performance	The contract has Lapsed
18.	<b>Manifold Business Project Solution</b> No 19 Adegbenro Street, Gbagada, Ifako Lagos State	Engaged for back duty assessment (Tax Audit ) of Federal Airport Authority for the State from 2012 to 2018	Federal Airports in Niger State	The engagement is for the period of Six (6) months to establish Liability The contract to lapse after full recovery of Liability	On-going
19.	<b>Rocky Diamond Resourcery Limited</b> suit 1, Technical floor, Bolingo Hotel & Towers independence way, Area 10 Garki Abuja.	Consultant in the collection of advertisement tax and outdoor signage's	All the 25 LGAs in the State	For a period of Four (4) years (1 <sup>st</sup> May 2019) to 1 <sup>st</sup> May 2023	On-going



# NIGER STATE INTERNAL REVENUE SERVICE

THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE  
NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
20.	<p>Fourcore Technology Solution Limited No 11 Yalinga Street off Ademola Adetokunbo Street Abuja</p>	<p>Engaged by Niger State Ministry of Finance to;</p> <ol style="list-style-type: none"> <li>1. Enumerate border communities for the purpose of PAYE Pay-As-You-Earn and</li> <li>2. Reclaiming five years PAYE back duty un-remittance from Federal MDAs Workers residing in Niger State Border Communities with the FCT</li> <li>3. Additional engagement By NGSIRS to provide a nationwide collection of all Taxes and Levies and the integration of all ICT Platforms of the NGSIRS.</li> </ol>	<ol style="list-style-type: none"> <li>1. FCT on Border Communities PAYE</li> <li>2. Nationwide of the collections of all categories of Taxes and Levies through their CBS Platforms</li> </ol>	<p>The initial engagement was for the period of 5 Years from February 2017 to February, 2022 and another Engagement for Additional services from July 2020 to July 2025</p>	<p>Contract to be renegotiated due to the new PIT Regulations. Company to be restricted to the audit and reclamation of Back-duties from Federal MDAs, Maintenance of the CBS platform.</p>

**NIGER STATE INTERNAL REVENUE SERVICE**

**THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021**

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
21.	<b>Sumotech Global Resources Limited,</b> No 7 Block 10, off Lukulu Street, Mano Close, Wuse 3, Abuja	Consultant on solid minerals revenue generation throughout the State	State wide	Engaged for four (4) years (1 <sup>st</sup> May 2019 - 1 <sup>st</sup> May 2023)	On-going
22.	<b>Summit Chambers Legal Practitioners/CO nsultants</b> No2 Mua'zu Muhammed Road Minna, Niger State	Recovery of ground rent arrears of all C of O title holders in the State.	State Wide	September, 2019 until full recoveries are made from defaulters	On-going

**NIGER STATE INTERNAL REVENUE SERVICE**

**THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021**

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
23.	<b>Manam Professional Service</b> 2 <sup>nd</sup> Floor Hafsat Plaza, plot 4 constitution road, Kaduna State	Special funds investigation and recovery of outstanding of withholding tax on dividend, interest and expenses from all the Banks in Niger State	All Banks in the State	For the period of Two (2) years (5 <sup>th</sup> March, 2018- 4 <sup>th</sup> March, 2020)	The Contract has Lapsed
24.	<b>B.S Danjuma &amp; CO</b> No 3 Hydro Hotel Road, Tudin wada Minna, Niger State	<ul style="list-style-type: none"> <li>i. PAYE</li> <li>ii. WHT</li> <li>iii. Directors Fees</li> <li>iv. Dividend on interest deductions</li> <li>v. Discoveries of new Tax Base on Individuals and Public and Private Institutions in the FCT and Border Communities</li> </ul>	<p>First engagement is State Wide with the exception of Abuja Border Communities of the State. Engagement later extended to include Abuja Communities in the State and FCT itself.</p>	<p>Initial engagement was for 3 Years from 5<sup>th</sup> March, 2018 to 4<sup>th</sup> March, 2021. Extension of consultancy was for 2 Years from 3 April, 2019 to 2<sup>nd</sup> April, 2021</p>	<p>Both the Two Engagements have lapsed in March and April, 2021. However due to the on-going recoveries of established liabilities from Federal MDAs they have subsisting claims to commissions from recoveries received by the State Government. No renewal contract to be signed with the company due to the new PIT regulations.</p>

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## NIGER STATE INTERNAL REVENUE SERVICE

THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE  
NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
25.	<b>MUSTEE GLOBAL RESOURCES LTD</b> No 3 NM Azikiwe Road western bypass Minna Niger State.	Procurement of vehicle number plate from FRSC	Procurement and supply of vehicle number plate to the NGSIRS Headquarters	Engaged on 21 <sup>st</sup> December 2015 for the Period of two (2) years and renewed Twice in 2017 & 2019	On-going the contract to lapse in December, 2021
26.	<b>JAKAGO INTEGRATED SERVICES LIMITED (JISL)</b> 3 <sup>rd</sup> floor, Apo Spark light mall, opp, living faith church, Durumi, Abuja.	Registration of a No Parking Permit for Banks, Business premises and corporate organizations	State Wide	For a period of 2 years with effect from 24 <sup>th</sup> June, 2019	The Contract has Lapse in June 2021
27.	<b>TRUCE CONSULTS</b> , suit No 15 zm, Plaza Area 11 Garki, FCT.	Of pools betting, lotteries, gaming and casino taxes	Statewide	For period of three (3) years from 31 <sup>st</sup> May, 2019 to 30 <sup>th</sup> May, 2022.	On-going

# NIGER STATE INTERNAL REVENUE SERVICE

## THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
28.	<b>Blue-waves Limited</b> Plot 518 Idu Industrial Layout, Abuja FCT	To facilitate the Niger State Government in accessing special fund for Niger State government from the special fund account of federation.	Special Funds Accounts of the Federal Government	Engaged on 12 <sup>th</sup> of December 2019 for a period of six (6) months	The Contract has Lapsed
29.	<b>Express Agency Worldwide LTD</b> Suite A3 Murtala Square Shopping Complex Kaduna, Kaduna State	For collection of revenue from telecommunication service providers for permit and renewal Mast erection tenement rate of all their sites in the state. Right of Way on optic fiber cables.	Statewide	Engaged on 28 <sup>th</sup> Jan. 2020 for the probation period of one (1) Year which may be renewable for further period upon satisfactory performance	The Contract has been terminated due to non-performance

## NIGER STATE INTERNAL REVENUE SERVICE

THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE  
NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
30.	<b>The Partnership, Abdulrauf Jimoh &amp; Co</b>  <b>And</b> <b>Sa'ada Summit Limited, 128,</b>	<b>Tax Consultants</b> to carry out the second phase of tax Audit & investigation of PAYE and WHT on all <b>Federal Establishments</b> in the state for the period 2001-2019	All Federal MDAs in the State	For period of two (2) years subject to renewal based on satisfactory performance	On-going
31.	<b>ABU TUKUR &amp; CO N.E 78</b> Mosque road nasarawa Minna, Niger State	Procurement and supply sale of consolidated commercial vehicle stickers, waste bags for the Year 2020 to NGSIRS Headquarters.	To the NGSIRS Headquarters	For a period of the Year 2020	Contract has Lapsed and is therefore terminated.

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**NIGER STATE INTERNAL REVENUE SERVICE**

**THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE  
NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021**

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
32	<b>Treasure &amp; Financial Support Services Limited</b> Plot 15, Nike Art Gallery Road, Ikate, Lekki Phase 1, Lagos.	Collection of Radio and Television Fees and charges	Statewide	Engaged for the period of Fifteen (15) Years from October, 2020	On-going
33	<b>ChitHub Traffic System Management Company LTD</b> Suit Do 8 VGI Center Ngozi Okonjo Iweala Way FCT Abuja	Deployment and maintenance of Integrated Road use enforcement & penalty management system (e-Traffica) for the State.	Minna and Suleja Towns	Engaged for the period of Forty-Two (42) Months from March, 2021.	On-going

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**NIGER STATE INTERNAL REVENUE SERVICE**

**THE UPDATED LIST OF ALL REVENUE COLLECTION CONSULTANTS/AGENTS OF THE NIGER STATE GOVERNMENT MANAGED BY THE NGSIRS AS AT 30<sup>TH</sup> JUNE, 2021**

S/N	NAME AND AREA ADDRESS OF CONSULTANT	SCOPE OF WORK	AREA OF COVERAGE	DURATION	Current Status
34	<p>(Partnership)            Last Mile Telco Service Limited            And            Weevil Company Limited</p>	<p>Deployment of ICT platform, collection devices and monitoring and maintenance of the platform and the devices for the Harmonized Revenue Law</p>	<p>Levies, Rates, Fees and Charges under the Second Schedule of the Harmonized Revenue Law 2020</p>	<p>Engaged for a period of Four (4) years from the date of its Execution which was on the 25<sup>th</sup> March, 2021.</p>	<p>On-going.            No PAYE collection is involved but Levies, Rates, Fees and Charges due to the LGAs in the State.</p>





**THE FEDERAL REPUBLIC OF NIGERIA**  
**GOVERNMENT OF NIGER STATE**

**CONSULTANCY SERVICES**  
**AGREEMENT TO ENHANCE INTERNALLY GENERATED REVENUE OF**  
**NIGER STATE**

**BETWEEN**

**THE GOVERNMENT OF NIGER STATE**  
**("THE EMPLOYER")**

**AND**

**COGENT WORKS**  
**("THE CONSULTANT")**

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THIS CONSULTANCY SERVICES AGREEMENT is made this day..... of ..... 2016

BETWEEN

The GOVERNMENT OF NIGER STATE represented by the Executive Chairman, CEO Niger State Internal Revenue Service; Whose office address is Revenue House Old Secretariat Minna Niger State, (hereinafter referred to as "The Employer") which expression shall, where the context so admits, include his successors-in-office, agents and assigns) of the one part.

AND

COGENT WORKS, a company incorporated under the laws of the Federal Republic of Nigeria, whose registered office is at No 14 River Kunbani Crescent Block 1 Maitama Abuja FCT Niger a (hereinafter referred to as "The Consultants") which expression shall, where the context so admits, include its successors-in-title-agents and assigns) of the other part.

WHEREAS

- 1) The Employer is desirous of enhancing the Revenue potentials and increasing the Internally Generated Revenue of Niger State, through effective and efficient Tax Compliance Management System by automation processes that synchronized every step in the process of mobilizing Revenue for the State.
- 2) The consultant has represented itself as a professional in the area of Enhancing the Internally Generated Revenue of the State with ample experience in financial service provision and software solution development management and accordingly offered to provide the Employer with the Services covered by this consultancy service agreement.
- 3) The Employer has appointed the Consultant to provide the requisite professional service in accordance with all relevant Tax Laws.
- 4) The Consultant has accepted the appointment and has agreed to carry out the assignment using the Tax Tools that are in line with the provision of the Nigerian Tax Laws.
- 5) The Employer has accepted and agreed to appoint the Consultant to carry out the services as provided under this Agreement.

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- 6) The Consultant has agreed to carry out the assignment on a commission of 10% actual monthly Generated Revenue in the State for moratorium period of Three (3) Months, excluding PAYE specifically settled by the office of the Accountant General, Niger State in respect of State Ministries only.
- 7) The Consultant has agreed that after the expiration of the moratorium period of Three (3) Months to have a threshold of Four Hundred Million Naira N400,000 000.00, in which the Consultant will enjoy The commission of 10% over and above the threshold.

**NOW THEREFORE: -**

The parties hereto agreed as follows: -

**1) SCOPE OF SERVICE: -**

For the considerations herein mentioned the Consultant shall upon and subject to the condition herein carry out its duties/services enumerated in Schedule A to this Agreement.

**2) ADDITIONAL SERVICES: -**

The Consultant may be requested by the employer to undertake additional Services necessary for the due performance of this assignment.

**3) RESPONSIBILITIES OF THE CONSULTANT:-**

- i. The Consultant shall provide the services as enumerated in Schedule A and paragraph 2 above.
- ii. The performance of these services shall uphold code of professional ethics in all their dealing with the Employer and also undertake the assignment in a professional manner that is anchored on integrity and accuracy.
- iii. Prepare Monthly progress report to the Employer which shall be with a view to making recommendations and amendments to the mode of operations of generating revenue in the State.
- iv. In performance of their duties, the Consultant undertake not to, under any circumstance reveal, disclose or discuss any subject matter that might become known to them in the course of executing the assignment without the consent of the Employer.
- v. The Consultant shall not sublet or assign any part of this contract to a third party without prior written consent of the Employer.
- vi. The Consultant shall ensure confidentiality, secrecy, security and proper protection of all document and data of the Employer.



**4) RESPONSIBILITIES OF THE EMPLOYER:-**

- I. The Employer shall work closely with the Consultant and deliver to them within a reasonable time all such information, data necessary for the effective execution of the assignment.
- II. Pay all fees as at when due to the Consultant.
- III. Allow employee of the Consultant to enter into the office of Niger State Internal Revenue Service at normal Office hours for the purpose of carrying out its Assignment.

**5) PROFESSIONAL FEES/COMMISSION: -**

- i. The Consultant has agreed to carry out the assignment on a commission of 10% actual monthly generated Revenue in the State for moratorium period of Three (3) Months, excluding PAYE specifically settled by the office of the Accountant General, Niger State in respect of State Ministries only.
- ii. The Consultant has agreed that after the expiration of the moratorium period of Three (3) Months to have a threshold of Four Hundred Million Naira (N400,000,000.00), in which the Consultant will enjoy The commission of 10% over and above the threshold.

**6) COVERAGE PERIOD AND DURATION OF THE SERVICES: -**

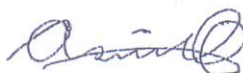
The service shall cover the period of Two (2) years from January, 2016 – December, 2017 to be renewable at the discretion of the Government subject to satisfactory performance.

**7) COST AND REMUNERATION: -**

The Consultant shall bear all costs connected with the service and other processes related to the services to be provided under this Agreement.

**8) SUPERVISION AND MONITORING OF THE SERVICES: -**

The Employer (hereinafter called "The Supervisor") shall supervise and monitor activities of the Consultant during the period of execution of the services, and for the purposes of the supervision, the Consultant shall allow the supervisor free access to examine all information relating to the services to be provided under the Agreement and to give lawful written directions to the Consultant for the purposes of achieving the purposes of the Agreement.



**9) BOOKS AND RECORDS REPORT: -**

The Consultant's books and records together with all other documents (electronic or otherwise) and items pertaining to the operation of the services shall be open and accessible at all reasonable times to the inspection of the Employer and may be copied and extracts taken therefrom by the Employer or its duly authorized representatives.

**10) CONFIDENTIALITY AND NON-DISCLOSURE:**

Except as may be authorized by the Government, the Consultant shall during or after the completion of the service to be rendered under this Agreement keep secret the services rendered and shall not use or disclose, and use its best endeavours to prevent the use or disclosure of confidential information provided by the Government whether or not identified as confidential by or to any person unless such information is in the Government's publication or can otherwise be obtained by the Consultant independently of the Government as required to be disclosed by law, provided that the Consultant shall notify the government of any such disclosure as soon as possible following the request for the information, so that the Government may seek to rescind the request or secure confidential treatment of the information so disclosed. This clause shall survive the termination of this Agreement.

**11) OWNERSHIP OF HARDWARE AND SOFTWARE:**

The ownership of hardware and software operating System and other materials deployed to carry out this project/Consultancy Service shall be vested on the Consultant (Cogent Works) during the Contract Term and shall be handed over to the Niger State Internal Revenue Service (the representatives of the Employer) to become its property after the expiration of the Contract term/Agreement.

**12) DISPUTE RESOLUTION**

Where there is any dispute as to non-compliance of any aspect of this Agreement, all parties hereto shall have cause to call a meeting for the resolution of the dispute amicably. Where the amicable settlement failed, such dispute shall be referred to arbitration by single arbitrator to be appointed by the parties and where the parties failed to agree on the choice of the arbitrator, the Chief Judge of Niger State shall appoint the said sole arbitrator to the parties, the arbitration shall be conducted in Minna Niger State and governed by the Arbitration and Conciliation Act, Laws of the Federal Republic of Nigeria, 2004.



**13) DETERMINATION OF AGREEMENT:**

- (a) This Agreement may be terminated by either party giving (90) days' notice in writing to the other party. Provided that such termination shall not prejudice the right and obligation of either party that might have accrued prior to such termination.
- (b) Notwithstanding the provision of the above paragraph (a), the Agreement may be terminated by either party:-
  - (I) If the Government is not satisfied with the quality of work done by the Consultant, in which case the Government reserves the right to repudiate the Agreement and terminate all its obligations under the Agreement, and;
  - (II) If the Consultant fails to execute the services in accordance with the agreed scope of the services;
  - (III) Upon the breach of any term of the Agreement capable of being remedy or failure to remedy such breach within Three (3) months of being required in writing to do so.

**14) NOTICES:**

Any notice or communication to any party shall be deemed to be sufficient notice if it is delivered by hand or sent by courier service to the principal place of business or other address(es) earlier notified in writing by the party to whom the notice or communication is required to be given.

**15) FORCE MAJEURE:**

Any failure on the part of either party to perform any obligations under this Agreement shall not constitute a breach of this Agreement if such failure is caused by any event or circumstances (whether arising from natural causes or human agency) beyond the control of the offending party including strikes, lockouts or other labour disputes, war, riot and civil commotion, etc.




IN WITNESS WHEREOF, the government and the Consultant hereunto have set their hands and Seals the day and year first above written.

SIGNED, BY within named

*[Handwritten Signature]*

THE EXECUTIVE CHARIMAN/CEO  
(For and on behalf of The Employer)

IN THE PRESENCE OF:

Name: *Shehu Bawa Boso*

Designation: *Legal Advisor*

Signature: *[Signature]*

Address: *NGS 145*

Date: *8-02-2016*

The Common Seal of the within named  
THE CONSULTANT

*[Handwritten Signature]*

ANAS SANUSI GARBA (The Managing Director & CEO)  
No 14 River Kunbani Crecent Block 1 Maitama Abuja FCT Nigeria.

IN THE PRESENCE OF:

Name: *Ekanini Adebule*

Designation: *Director*

Signature: *[Signature]*

Address: *No 14 River Kunbani Maitama Abuja*

Date: *8-2-16*

*[Handwritten Signatures]*

**THIS CONSULTANCY SERVICE AGREEMENT** is made this..... day of..... 2018

**BETWEEN**

The **GOVERNMENT OF NIGER STATE** represented by the **Executive Chairman/CEO Niger State Internal Revenue Services**, whose office address is Revenue House Old Secretariat Minna, Niger State (hereinafter referred to as “**the Employer**” which expression shall, where the context so admits, include his successors-in-office, agents and assigns) of one part.

**AND**

**COGENT WORKS**, a company incorporated under the laws of the Federal Republic of Nigeria, whose registered office is at No. 14 River Kunbani Crescent Block 1, Maitama FCT Abuja (hereinafter referred to as “**the Consultant**” which expression shall, where the context so admits, include his successors-in-title, agents and assigns) of the other part.

**WHEREAS**

- A. The Employer is desirous of enhancing the revenue potentials and increasing the Internally Generated Revenue of Niger State, through effective and efficient tax compliance management system by automation processes that synchronized every step in the process of mobilizing revenue for State.
- B. The consultant has presented itself as a professional in the area of enhancing the Internally Generated Revenue of the State with the ample experience in financial service provision and software solution development management and accordingly offered to provide the Employer with the service management.
- C. The Employer has engaged the Consultant to provide the requisite professional service in accordance with all relevant tax Laws.
- D. The Consultant has accepted the engagement and has agreed to carry out the assignment using the tax tools that are in line with the provision of the Nigerian Tax Laws.



**NOW THEREFORE**, in consideration of the mutual covenants, promises and conditions herein contained and for other good and valuable consideration, the parties hereto agree as follows:-

### **1. SCOPE OF SERVICE**

The Consultant shall during the duration of this agreement unless earlier terminated perform all its obligations as enumerated in Schedule A and B to this agreement and provide all such services necessary for the due performance of its obligations as contained herein.

### **2. DURATION OF THE SERVICES**

The service shall cover the period of two (2) years from ..... 2018 to..... 2020 to be renewable at the discretion of the Employer subject to satisfactory performance.

### **3. CONSIDERATION**

The Consultant has agreed to carry out the assignment at a commission of **10%** of monthly Internally Generated Revenue over and above a threshold of **Four Hundred Million Naira (N400,000,000.00)** excluding amount which is an effort of other consultants for which they had already enjoyed commissions from it.

### **4. OBLIGATIONS OF THE CONSULTANT**

In addition to clause 1 above, the consultant shall:

- I. Uphold code of professional ethics in all their dealings with the Employer and also undertake the assignment in a professional manner that is anchored on integrity and accuracy.
- II. Prepare monthly progress report to the Employer which shall be with a view to making recommendations and amendments to the mode of operations generating revenue in the State.
- III. In performance of their duties, the Consultant not to, under any circumstance reveal, disclose or discuss any subject matter that might become known to them in the course of executing the assignment without the consent of the Employer.
- IV. Not sublet or assign any part of this Agreement to third party without prior written consent of the Employer

## **5. OBLIGATIONS OF THE EMPLOYER**

- I. To work closely with the Consultant and deliver to them within a reasonable time all such information and data necessary for the effective execution of the assignment.
- II. Pay all fees as at when due to the Consultant.
- III. Allow employees of the Consultant to enter into the office of Niger State Internal Revenue Service at normal office hours for the purpose of carrying out its assignment.

## **6. COST AND REMUNERATION**

The Consultant shall bear all costs connected with the service and other processes related to the services to be provided under this agreement.

## **7. SUPERVISION AND MONITORING OF THE SERVICE**

The Employer (hereinafter called "the Supervisor") shall supervise and monitor activities of the Consultant during the period of execution of the services, and for the purposes of the supervision, the Consultant shall allow the supervisor free access to examine all information relating to the services to be provided under this agreement and to give lawful written direction to the Consultant for the purposes of achieving the purposes of the agreement.

## **8. BOOKS AND RECORDS REPORT**

The Consultants books and records together with all other documents (electronic or otherwise) and items pertaining to the operations of the services shall be available and accessible at all reasonable times for the inspection of the Employer and may be copied and extracts taken therefrom by the Employer or its duly authorized representatives.

## **9. CONFIDENTIALITY AND NON-DISCLOSURE**

Except as may be authorized by the Government, the Consultant shall during or after the completion of the service to be rendered under this agreement keep secret the services rendered and shall not use or disclose, and use its best endeavours to prevent the use or disclosure of confidential information provided by the government whether or not identified as confidential by or to any person unless such information is in the Government's publication or can otherwise be obtained by the Consultant independently of the Government as

required to be disclosed by law, provided that the Consultant shall notify the Government of any such disclosure as soon as possible following the request for the information, so that the Government may seek to rescind the request or secure confidential treatment of the information as disclosed. This clause shall survive the termination of this agreement.

## **10. OWNERSHIP OF HARDWARE AND SOFTWARE**

The hardware and other materials deployed by the Consultant in the agreement shall become the property of Employer excluding the software which shall not include its proprietary ownership but to be licensed to the Employer for its usage.

## **11. MUTUAL INDEMNITY**

Each party shall defend, indemnify and hold harmless the other party, including successors in office, successors in title, agents and assigns from and against all damages and losses, to the extent arising out of a party's gross negligence or wilful misconduct in performing any of its obligations under this agreement, or a material breach by a party of any of its representations, warranties, covenants or agreements under this agreement.

## **12. DISPUTE RESOLUTION**

Where there is any dispute arising from or in connection to this Agreement, the parties shall endeavour to settle such dispute amicably. Where the amicable settlement fails, such dispute shall be referred to the Citizens Right and Mediation Centre at Ministry of Justice Minna, Niger State for mediation. If the parties fail to resolve the dispute by mediation, either party can file an action before the High Court Niger State for remedy.

## **13. TERMINATION OF AGREEMENT**

- a. This agreement may be terminated by either party giving thirty (30) days notice in writing to the other party, Provided that such termination shall not prejudice the rights and obligations of either party that might have accrued prior to such termination.
- b. Notwithstanding the provision of the above paragraph (a), the agreement may be terminated by either party:-

- i. If the Employer is not satisfied with the quality of work done by the Consultant, in which case the Employer reserves the right to repudiate the agreement and terminate all its obligations under this agreement;
- ii. If the Consultant fails to execute the services in accordance with the agreed scope of service;
- iii. Upon the breach of any term of this agreement capable of being remedied, or failure to remedy such breach within thirty (30) days of being required in writing to do so; or
- iv. Upon expiry of this agreement.

#### **14. NOTICES**

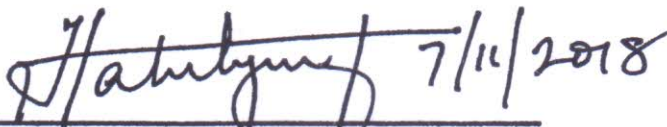
Any notice or communication to any party shall be deemed to be sufficient notice if it is delivered by hand or sent by courier service to the principal place of business or other address(s) earlier notified in writing by the party to whom the notice or communication is required to be given.

#### **15.FORCE MAJEURE**

Any failure on the part of either party to perform any obligations under this agreement shall not constitute a breach of this agreement if such failure is caused by any event or circumstance beyond the control of the offending party including strikes, lockouts or other labour dispute, war, riot and civil commotion.

**IN WITNESS WHEREOF, PARTIES HAVE EXECUTED HEREUNTO SET THEIR HANDS AND SEAL ON THE DATES FIRST ABOVE WRITTEN**

**SIGNED, SEALED AND DELIVERED**

Handwritten signature and date: 7/11/2018

**THE EXECUTIVE CHAIRMAN/CEO**  
(For and on behalf of the Employer)

In the presence of:

NAME Barr Shethu Bawa Bongo  
DESIGNATION Secretary / Legal Adviser  
SIGNATURE [Signature]  
ADDRESS 10yr State Internal Revenue Service  
DATE 7/11/2018

**THE COMMON SEAL OF THE WITHIN NAMED CONSULTANT**

[Signature]  
**ANAS SANUSI GARBA (The Managing Director & CEO)**  
No. 14 River Kunbari Crescent Block 1, Maitam FCT Abuja

In the presence of:

NAME El-Amin Abdulleli  
DESIGNATION Director  
SIGNATURE [Signature]  
ADDRESS No 14 River-Kubari Maitama Abuja  
DATE 7-11-18

## Schedule A

1. Upgrade the already deployed e-payment portal for collection of IGR via multiple channels and linking with more payment gateways.
2. Deployment of software system for assessment and collection of taxes, fees, levies etc. from revenue generating Government ministries, departments and agencies. The system is also to process the following:-
  - i. Electronic based enumeration, registration (including online registration) and profiling of formal and informal sectors
  - ii. Electronic based assessment for tax revenue e.g. Personal Income Tax (PIT), PAYE, WHT etc.
  - iii. Electronic issuance of revenue receipt
  - iv. Electronic Tax Clearance Certificate Issuance
  - v. Electronic Debit/Credit Card and Cash based POS collection
  - vi. Electronic Tax Audit/Investigation Assessment and Recovery of PAYE, Withholding taxes for Banks, Telecom Companies etc.
  - vii. Operational Management System for assigning and managing duties, responsibilities and roles to staff.
  - viii. Electronic Revenue Tracking System, i.e. solution to carry out automatic reconciliation of what has been assessed, collected and remitted
3. Procurement of equipment/devices (see Schedule B) for implementation of the project.
4. Provision of web portal for Niger State Internal Revenue Service for implementation of the following: -
  - Designing and developing Web page that will serve as e-information platform and a landing page for taxpayers' interaction with the organization.
  - Web Mail Services for NGSIRS and all the staff.

## Schedule B

### Infrastructure Requirement Schedule

S/No.	Department	Device	Recommended Unit	Remark
1	ICT	a. All-in-One Desktops b. UPS	4 4	
2	Human Resource and Administration	a. All-in-One Desktops b. UPS c. Biometric Employee Time Attendance Machine	1 1 1	
3	Assessment Department	a. All-in-One Desktops b. UPS	1 1	
4	PAYE	a. All-in-One Desktops b. UPS	1 1	
5	Withholding Tax/CGT	a. All-in-One Desktops b. UPS	1 1	
6	Legal and Enforcement Unit	a. All-in-One Desktops b. UPS	1 1	
7	PRS/Data Analysis	a. All-in-One Desktops b. UPS	1 1	
8	MLA	a. All-in-One Desktops b. UPS	4 4	
9	Stamp Duty	a. All-in-One Desktops b. UPS	1 1	
10	Taxpayer Education	a. All-in-One Desktops b. UPS	1 1	
11	All the 17 Field Offices (1 Desktop, 1 UPS to each Field Tax Office)	a. All-in-One Desktops b. UPS c. Biometric Employee Time Attendance Machine	17 17 17	



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

Ref. No:

BIR/BET/1051/Vol I

Date: 29<sup>th</sup> November 2017

8  
H2  
**NIGER STATE INTERNAL REVENUE SERVICE**  
(OFFICE OF THE EXECUTIVE CHAIRMAN)



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

*The Managing Partner*  
**ABU TUKUR & Co,**  
*N.E 78 Mosque Road Nasarawa "A",*  
*P.O Box 4261, Minna Niger State.*

Dear Sir

**EXTENSION OF CONSULTANCY SERVICE (TAX AUDIT) ON WITHHOLDING TAXES, PAY-AS-YOU-EARN (P-A-Y-E), DIVIDENDS ON COMMISSION AND DIVIDENDS ON INTEREST DEDUCTIONS FROM LAGOS, KADUNA AND KANO**

The Management of Niger State Internal Revenue Service wish to inform you of your extension of professional services to audit and determine the current Tax Base/Data as well as the Accurate/Adequate *Withholding Tax, Pay-As-You-Earn (P-A-Y-E) Dividends on commission and Dividends on Interest Deductions from Lagos, Kaduna and Kano* and to ensure that the Taxes are remitted to the Government Coffers.

The extension of the service is predicated upon the condition that your firm possesses the professional competence; integrity and proven track record to meet with the demands of this assignment. You are to ensure these attributes which form part of the basis of your extended assignment are meticulously preserved.

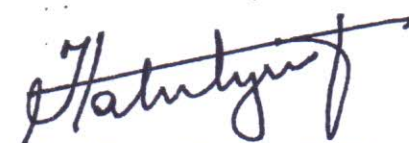




***The appointment is subject to the following conditions:***

- (a) The period of 2 (Two) years from 5<sup>th</sup> December, 2017 to 4<sup>th</sup> December, 2019.
- (b) To ensure the current Tax Base/Data as well as the Accurate/Adequate Withholding Tax, Pay-As-You-Earn (P-A-Y-E) Dividends on commission and Dividends on Interest Deductions from Lagos, Kaduna and Kano and to ensure that the Taxes are remitted to the Government Coffers.
- (c) The Management reserves the right to repudiate the appointment and terminate all its obligations at any point in time for breach of the terms and condition of this Appointment,
- (d) The Consultant shall ensure regular and prompt delivery of the services as provided under this Appointment,
- (e) The Consultant shall exercise all reasonable professional skills, care and diligence in the performance of its duties shall carry out the provisions of such Appointment with all reasonable expedition and dispatch.

Please come forward for further discussions on the scope and professional fees of the assignment to be carried out.



**Jibril Yusuf Habibu FCTI**  
Chairman/CEO

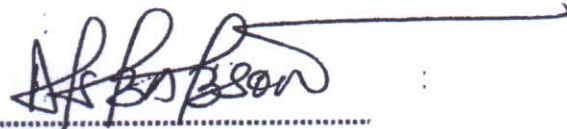
lease indicate your acceptance of the terms and condition of this appointment by signing the undertaking on the attached copy of this letter and returning same to the office of the Executive Chairman Niger State Internal Revenue Service at the above address.

This letter should be returned with the photocopies of the appointment letter

**DECLARATION AND ACCEPTANCE**

I, Mr JUMA S. BABA the Chairman/Director/Managing partner

of ABU TUKUR & Co Declare/Accept on behalf of the  
aforementioned Consultant/firm, that I have read and agree with the terms  
and condition of our appointment as one of the Consultant(s) of Niger State  
Board of Internal Revenue and understand the full content and implications of  
the terms and conditions noted therein, I also agree that the Board has the  
right to revoke the appointment at any time without recourse to the Consultant.



SIGNATURE

Mr Juma S. BABA BENA, FCTI

NAME

fr: ABU TUKUR AND CO.  
CONSULTANT  
DATE: 6<sup>TH</sup> - 12 - 2017  
NAME OF FIRM/COMPANY

DATE



# NIGER STATE INTERNAL REVENUE SERVICE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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



info@ngsirs.gov.ng  
www.ngsirs.gov.ng

Ref. No: BIR/BET/1051/Vol I

Date: 4<sup>th</sup> November, 2019

*The Managing Partner  
ABU TUKUR & Co,  
N.E 78 Mosque Road Nasarawa "A",  
P.O Box 4261, Minna Niger State.*

Dear Sir

**CONTINUATION OF CONSULTANCY SERVICE (TAX AUDIT) ON WITHHOLDING TAXES, PAY-AS-YOU-EARN (P-A-Y-E), DIVIDENDS ON COMMISSION AND DIVIDENDS ON INTEREST DEDUCTIONS FROM LAGOS, KADUNA AND KANO**

The Management of Niger State Internal Revenue Service wish to inform you of your continuation of professional services to audit and determine the current Tax Base/Data as well as the Accurate/Adequate *Withholding Tax, Pay-As-You-Earn (P-A-Y-E) Dividends on commission and Dividends on Interest Deductions from Lagos, Kaduna and Kano* and to ensure that the Taxes are remitted to the Government Cooffers.


The continuation of the service is predicated upon the condition that your firm possesses the professional competence; integrity and proven track record to meet with the demands of this assignment. You are to ensure these attributes which form part of the basis of your extended assignment are meticulously preserved.



***The appointment is subject to the following conditions:***

- (a) The period of 3 (Three) years from 5<sup>th</sup> December, 2019 to 4<sup>th</sup> December, 2022.
- (b) To ensure the current Tax Base/Data as well as the Accurate/Adequate Withholding Tax, Pay-As-You-Earn (P-A-Y-E) Dividends on commission and Dividends on Interest Deductions from Lagos, Kaduna and Kano and to ensure that the Taxes are remitted to the Government Coffers.
- (c) The Management reserves the right to repudiate part of this assignment and terminate all its obligations at any point in time for breach of the terms and condition of this assignment,
- (d) The Consultant shall ensure regular and prompt delivery of the services as provided under this Assignment,
- (e) The Consultant shall exercise all reasonable professional skills, care and diligence in the performance of its duties shall carry out the provisions of such Assignment with all reasonable expedition and dispatch.

Please come forward for further discussions on the scope and professional fees of the assignment to be carried out.

  
**Jibril Yusuf Habibu FCTI**  
Chairman/CEO

Please indicate your acceptance of the terms and condition of this appointment by signing the undertaking on the attached copy of this letter and returning same to the office of the Executive Chairman Niger State Internal Revenue Service at the above address.

This letter should be returned with the photocopies of the appointment letter

**DECLARATION AND ACCEPTANCE**

Danjuma S. Baba the Chairman/Director/Managing partner

Of ABU TUKUR & CO ..... Declare/Accept on behalf of the  
aforementioned Consultant/firm, that I have read and agree with the terms  
and condition of our appointment as one of the Consultant(s) of Niger State  
Board of Internal Revenue and understand the full content and implications of  
the terms and conditions noted therein, I also agree that the Board has the  
right to revoke the appointment at any time without recourse to the Consultant.



SIGNATURE

DANJUMA S. BABA

NAME

ABU TUKUR & CO

NAME OF FIRM/COMPANY

06-11-2019

DATE

AD  
HS

**MEMORANDUM OF AGREEMENT**

**BETWEEN**

**FOURCORE TECHNOLOGY SOLUTIONS LIMITED**

**AND**

**NIGER STATE GOVERNMENT**

**FEBRUARY 2017**

41

This Agreement is made this ..... day of ..... 2017

**BETWEEN**

**NIGER STATE GOVERNMENT** having its principal office at Niger State Government House, Yakubu Lame Road, GRA, Minna (hereinafter referred to as "**The Employer**"), which expression shall where the context so admits include its Successors-in-Title and Assigns) of the first part.

**AND**

**FOURCORE TECHNOLOGY SOLUTIONS LIMITED**, a duly registered company incorporated in accordance with the Laws of the Federal Republic of Nigeria, having its Principal Office at 11 Yalinga street, off Ademola Adetokunbo Street, Abuja (hereinafter referred to as "**The Consultant**"), which expression shall where the context so admits include its Successors-in-Title and Assigns) of the second part.

**WHEREAS**

1. **The Consultant** is a company possessing expertise in delivery of Information and Communications Technology Solutions and Infrastructure.
2. **The Employer** is desirous of engaging THE CONSULTANT as a Consultant on a project for the enumeration of border communities in furtherance of the Residency Rule requirements of the Personal Income Tax (Amendment) Act 2011 with a view to increasing the Internally Generated Revenue (IGR) for Niger State (hereinafter referred to as "**THE PROJECT**").

**NOW THIS AGREEMENT HEREBY WITNESSES AS FOLLOWS:**

1. **OWNERSHIP OF THE PROJECT**

- 1.1. The Project to be awarded and owned by THE EMPLOYER but shall be executed by the CONSULTANT.

**2. SCOPE OF WORK**

The Project shall be undertaken in phases as follows:

**PHASE 1**

**ENUMERATION AND PAY-AS-YOU-EARN COMPONENT:**

- 2.1 Production of a Specification Requirement Document
- 2.2 Filtration and segmentation of Federal PAYE database records
- 2.3 Provision of a self-assessment and enumeration portal
- 2.4 Enumeration of border communities
- 2.5 Enrolment of Taxpayers resident in Niger State border communities
- 2.6 Provision of an enterprise taxpayers' database

**PHASE 2**

**RECLAMATION OF BACK TAXES**

- 2.7 Reclamation of back taxes up to 5 years
- 2.8 Continuing project management

**3. REMUNERATION**

**PHASE 1**

S/N	ENUMERATION & PAYE	Description	Cost (Naira)
A	SRS document design and production	Specification requirement design	3,250,000.00
B	Provision of an Enterprise tax payers' database	Repository for captured tax payers' records	18,500,000.00
C	Provision of a Self-assessment & enumeration portal	Registration of Tax payers	11,750,000.00
D	Enumeration of border communities	Identification of residents who	19,875,000.00



D	Enumeration of border communities	Identification of residents who reside in border communities	19,875,000.00
E	Biometric enrolment of tax payers' resident in Niger	Electronic capture of biometric details of residents in border communities	13,625,000.00
F	Filtration and segmentation of PAYE Federal database records	Provision of PAYE records for Niger state within the Federal payroll	16,250,000.00
G	Enterprise solution development for Niger state (Front-end and Back-end) for tax administration	Tax administration Solution	18,000,000.00
H	Database License Component B	License for database access	2,750,000.00
I	Enterprise Hosting Cost Across Component A, B, C	ANNUAL COST	4,962,500.00
	<b>TOTAL</b>		<b>N108,962,500.00</b>
	<b>Add 5% VAT</b>		<b>N5,448,125.00</b>
	<b>Grand Total</b>		<b>N114,410,625.00</b>

**Disclaimer**

- The total sum is for Phase 1 of the project

**PHASE 2**

The Consultant will charge 25% of successfully reclaimed back taxes and 10% of all future accruable taxes over the current threshold of **One Hundred Million naira (N100,000,000.00)** as agreed with The employer for a period of 24 months.

**3. TERMS OF PAYMENT**

3.1. Initial instalment of 25% upon contract award and sign off.

3.2. Second instalment of 45% after completion of Section 2.1 to 2.4 but not later than 30 days after payment of the initial instalment.

3.3. Final instalment of 30% after concluding section 2.5 and 2.6 but not later than 90 days after payment of the initial instalment, which completes the entire Phase 1 of the project.

**4. TAXES AND LEVIES**

There shall be deductions of 1% Development Levy, 5% Withholding Tax, 5% Value Added Tax (VAT) and 1% Contract Agreement (Drafting/Vetting) fees.

**5. SURVIVABILITY, SEVERABILITY AND DISCLOSURE**

5.1. This Agreement shall remain confidential amongst parties and at no time can it be shared with any external party to this transaction unless there is a legal dispute after exploring all reasonable avenues of alternate dispute resolution.

5.2. No party shall withhold information on any pending action, which may negatively impact its ability to meet its obligations under this Agreement.

5.3. In the event that any provision or any portion of any provision contained in this Agreement is unenforceable, the remaining provisions and portion of such provision shall nevertheless subsist and be carried into effect.

**6. CONFIDENTIALITY**

6.1. The Parties shall hold all documents, business practices, manuals, and any other intellectual property shared between them in the strictest confidence.

6.2. The parties may disclose confidential information subject to the following:

- a. To third parties such as professional advisers and insurers,
- b. To National and International regulatory bodies, Law enforcement agencies, a Court in criminal, civil or other litigation, or to other third parties as may be required by Law, Statute, Rule or Regulation, including any subpoena, discovery demand in litigation or other similar form or process, professional standards and obligations, and including any foreign Law, Statute, Rule or

Regulation as long as jointly determined by the parties as being applicable to the Consultant.

6.3. **THE CONSULTANT** shall on no condition disclose the contents of this Agreement to any third party unless those afore-mentioned. This Agreement shall be deemed void should any party disclose this agreement without written consent from all other parties.

**7. FORCE MAJEURE**

7.1. Neither party shall be liable for any loss suffered by the other party arising out of delay in or prevention of performance of its obligations due to any cause the adverse effects of which the party could not and cannot reasonably and practicably avoid in the ordinary conduct of such party's business.

7.2. The Party whose performance is delayed or prevented shall immediately give notice in writing to the other party.

7.3. If a party's performance is delayed by such a cause, the party shall be entitled to a reasonable extension not exceeding 21 (Twenty One) days for performance upgrade. If performance is or shall be delayed for longer than this period, the performance shall be regarded as having been prevented.

**8. DISPUTE RESOLUTION**

8.1 If a dispute arises between the Parties in connection with the interpretation, implementation or operation of this Agreement or its subject matter or the validity of any document furnished by the parties under this Agreement which cannot be resolved amicably by the parties, the parties and their legal representatives shall promptly meet to consider whether there is a possibility of resolution by mediation or conciliation.

8.2 If the parties do not agree to refer a dispute to mediation or conciliation, the parties shall refer the dispute to arbitration. The arbitration shall be

conducted in Abuja and a single Arbitrator appointed in accordance with the provisions of the Arbitration and Conciliation Act, Cap shall conduct arbitral proceedings as contained in the Laws of the Federation of Nigeria, 2004 or any amendments or re-enactments thereof.

8.3 The Arbitrator shall apply Nigerian Law and the proceedings shall be in the English language. In the event that the Parties fail to select an arbitrator as provided by the Act, then the Chairman of the Chartered Institute of Arbitrators, Nigeria shall appoint such arbitrator. The Parties undertake to carry out the Award without delay. Awards shall be final and binding on the Parties from the date they are made and judgment upon any Award may be entered in any Court having jurisdiction.

8.4 The provisions of this clause:

- a. constitute an irrevocable consent by the Parties to any proceedings in terms hereof and no party shall be entitled to withdraw there from or claim at any such proceedings that it is not bound by those provisions; and
- b. are severable from the rest of this Agreement and shall remain in effect despite the termination of or invalidity of this Agreement for any reason.

8.5 This clause shall not preclude any party from obtaining interim relief on an urgent basis from a Court of competent jurisdiction pending the decision of the Arbitrator.

8.6 The Arbitrator may, in any dispute in which any matter of a technical or financial nature is relevant, appoint an Assessor having the requisite experience to assist the Arbitrator in the arbitration. The Assessor shall not have a vote in the award made by the Arbitrator, but shall act in an advisory role only.

**9. NON-CIRCUMVENTION**

9.1 The parties agree not to circumvent each other. Accordingly, neither party or its associates shall without the prior written approval of the other, directly or indirectly, at any time during a period from the date of this Agreement, solicit any party's sub-contractors which the party may have otherwise divulged in

connection with the Project provided that the disclosing party had disclosed the subcontracting relationship prior to the referred solicitation.

9.2 Furthermore, the parties undertake not to solicit directly or indirectly, or conduct negotiations either directly or indirectly with each other's partners, and or subcontractors, involved in the performance of the Project.

9.3 For the purposes of this Agreement, "directly or indirectly" shall mean a party acting either alone or jointly or in concert with or on behalf of any other person, firm or company whether as principal, partner, agent, manager, employee, contractor, director, consultant, investor or otherwise.

**10. INDEMNITY**

THE CONSULTANT agrees to indemnify THE STATE GOVERNMENT in full and hold it indemnified against all claims, demands, proceedings, damages, costs and expenses attributable to THE CONSULTANT's non-performance of their obligations herein.

**11. ASSIGNMENT**

The parties hereby undertake not to assign, sub-contract, or transfer their rights and obligations hereunder without the express written permission of the other parties.

**12. GOVERNING LAW**

This Agreement shall be governed by and construed in accordance with the Laws of the Federal Republic of Nigeria.

**13. EXCLUSIVITY**

During the subsistence of the Agreement, THE EMPLOYER shall irrevocably grant THE CONSULTANT the exclusive rights to execute the contemplated service for the duration of the contract term and shall not, directly or indirectly, engage any other consultant to provide the same or similar service being provided by THE CONSULTANT under this Agreement.

14. TERMINATION

14.1 In the event of a material breach of the terms of this Agreement, a party may terminate this Agreement during the current term, by giving **30 (THIRTY)** days prior written notice to the other party.

14.2 A party may terminate this Agreement with immediate effect by notice in writing to the other party if that other party is placed under provisional or final liquidation (otherwise than for the purpose of reconstruction or merger) or under provisional or final receivership or judicial management or if that party becomes insolvent or compromises or attempts to compromise with its creditors.

14.3 Except if stated otherwise in this Agreement, if either of the parties ("the defaulting party") fails to take steps reasonably satisfactory to the other party ("the aggrieved party") to remedy the breach of any of the defaulting party's obligations under this Agreement within **14 (FOURTEEN)** days of receiving a notice from the aggrieved party specifying the nature of the breach and calling for it to be remedied, the aggrieved party shall be entitled, without prejudice to any other remedy available to it under this Agreement or in law, to terminate this Agreement.

14.4 Except as otherwise expressly provided herein, upon the termination of this Agreement, all rights and obligations contained herein shall forthwith cease, without prejudice to the rights and obligations relating to the period prior to such termination and any continuing obligations or liabilities under this Agreement or at Law.

14.5 The Parties shall upon completion of the Services or on termination of this Agreement, return to each other all data, computer software and other information placed at their disposal in the course of implementing this Agreement within **7 (SEVEN)** days.

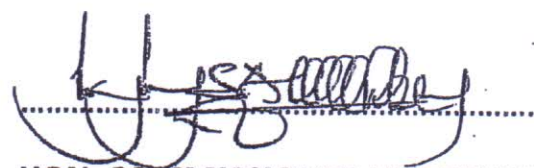
\* 15. DURATION AND RENEWAL

This Agreement shall come into force on the day and date first written above and shall remain in force for a period of **five (5)** years. Based on the performance of

the Consultant, this Agreement may be renewed for such further periods as the Parties hereto may agree.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement the day and year first written above.

**FOR AND ON BEHALF OF THE NIGER STATE GOVERNMENT**



**HON. COMMISSIONER FOR FINANCE**

In the presence of:


Name: Alh. Faudu Abdullahi PwA, FCTI

Address: Office of the Accountant General, Niger State

Occupation: Public Servant

Signature: 

THE COMMON SEAL OF THE WITHIN NAMED **FOURCORE TECHNOLOGY SOLUTIONS LIMITED** IS HEREBY AFFIXED IN THE PRESENCE OF:



**DIRECTOR**



**SECRETARY**

**ADDENDUM TO THE EXISTING**

**Memorandum of Agreement**

**Between**

**Fourcore Technology Solutions Limited**

**And**

**Niger State Government.**

**JULY 2020**

Two handwritten signatures are present. The first signature is on the left, appearing to be 'H.' with a long horizontal line extending to the right. The second signature is on the right, appearing to be 'JW'.



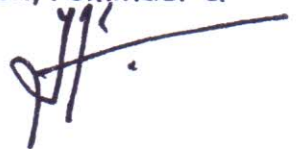
## 1.0 Overview:

- 1.1 By a Memorandum of Agreement between Fourcore Technology Solution Limited (The Consultant) and Niger State Government (The Employer), the Employer engaged the Consultant on an IGR oriented project designed to enhance and increase the Internally generated revenue of the Niger State Government.
- 1.2 The parties are desirous of increasing the scope of engagement of the Consultant under the project by assigning further and additional operational and contractual functions and responsibilities to the Consultant and as a Tax/Revenue Management Consultant. Under this role, the Consultant shall assume the responsibilities and provide the functions captured under the scope of work contained in Clause 2.0 of this Addendum.

## 2.0 Scope of Work:

Under this agreement, by virtue of this addendum and as a part of the Phase III of the Project, the Consultant shall:

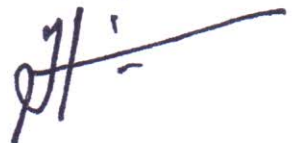
- 2.1 **Deploy the Niger State Central Revenue, Billing and Financial Management System to the Employer for the purpose of optimizing the overall revenue position of the State. This service shall include;**
  - 2.1.1 Billing and payments across all states' MDAs through a Centralized Billing Portal.
  - 2.1.2 Robust data aggregation through tax payer enumeration and reference database (residents, businesses, lands and properties), for effective billing, reporting & analytics across State MDAs and revenue heads for effective planning, correlation & billing.
  - 2.1.3 Automated invoice generation (demand notice) dispatch, reminder & notification.



- 2.1.4 Multiple and convenient e-payment options against unique invoice numbers through NEFT/Direct debits, bank branch (NIBSS, e-Transact, eBills-pay, REMITA), web, mobile, POS, ATM or Agents.
- 2.1.5 The settlement of collections into Treasury Single Account(s) based on State directives on MDA-header account groupings and any other designate account as maybe advised by the State.
- 2.1.6 Automation and issuance of Tax Clearance Certificate and or receipts to individuals and cooperates while also aggregating associated records into a database for consequent management.
- 2.1.7 Full tax assessments of the entire State taxable populace and associated properties and aggregating of records into an accessible database for billing purpose amid other needs.
- 2.1.8 The implementation of Business Reporting/MIS Dashboard that supports clear cut and real time visibility into the state's financial position.
- 2.1.9 State-wide MIS, reports & analytics on IGR across all State MDAs and revenue heads
- 2.1.10 Full automation of Informal Sector (Markets, Parks, Transport etc) Collections State wide.
- 2.1.11 The deployment of comprehensive expert systems that will automate business processes across ALL MDA's and Increase efficiency of back office operations at affected MDAs.

**2.2 Deploy the Niger State Central Revenue state BANK3D system to manage;**

- 2.2.1 The provision of financial management information system that provides aggregate view into all state accounts on a real time basis while also authorizing users to make informed financial decisions.
- 2.2.2 The payouts of vendors and service providers for the state that allows for transactions to be initiated through the system across all MDAs, with multiple levels of approval.
- 2.2.3 The provision of a Payroll and Personnel Management System in compliance with Industry and regulatory standards.



Name: Barrister Shethu Parvati Poojari

Address: Nagar State Internal Revenue Service

Occupation: Civil Servant

Signature: 

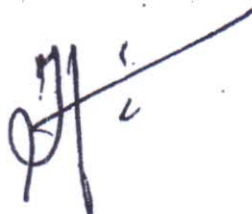
THE COMMON SEAL OF THE WITHIN NAMED FOURCORE TECHNOLOGY SOLUTION LIMITED IS HEREBY AFFIXED IN THE PRESENCE OF:



Director



Secretary



#4



# NIGER STATE INTERNAL REVENUE SERVICE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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



e-mail: [info@ngsirs.gov.ng](mailto:info@ngsirs.gov.ng)  
<http://www.ngsirs.gov.ng>

Ref. No: BIR/BET/1051/Vol I Date: 13<sup>th</sup> March, 2018

*The Managing Partner*  
B.S Danjuma & Co,  
No 3 Hydro Hotel Road,  
Tudun Wada, Minna,  
Niger State.

Dear Sir

## CONSULTANCY SERVICE TO INVESTIGATE AND COME UP WITH ACCURATE/ADEQUATE PAYE (Pay-As-You-Earn) DEDUCTIONS, WITHHOLDING TAX, DIRECTORS FEES AND DIVIDENDS ON INTEREST DEDUCTIONS WITH THE EXCEPTION OF BORDER TOWNS IN THE STATE

The Management of Niger State Internal Revenue Service wish to Inform you that it has within its capacity engaged you for trial period of 3 months for professional services to investigate, determine the current Tax Base/Data as *well as the accurate/adequate Pay-As-You-Earn (P-A-Y-E) deductions, Withholding Tax, Directors Fees and Dividends on interest Deductions with the exception of Border Towns in the State* in preparation for final approval and documentation of the Memorandum of Understanding between your company and the Niger State Government by His Excellency the Governor of Niger State.

This assignment is to be carried out using all the relevant Nigerian Tax Laws.

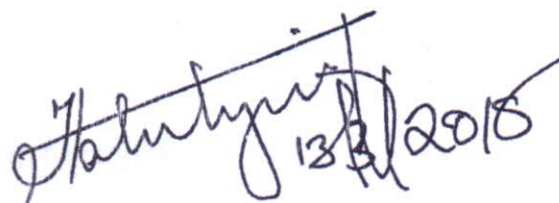
The service is predicated upon the condition that your firm possesses the professional competence, integrity and proven track record to meet with the demands of this assignment. You are to ensure these attributes which form part of the basis of your engagement assignment are meticulously preserved.

***The appointment is subject to the following conditions:***

- (a) The period of 3 (Three) years from 5<sup>th</sup> March, 2018 to 4<sup>th</sup> March, 2021.
- (b) To ensure the current Tax Base/Data as well as the Accurate/Adequate Withholding Tax, Pay-As-You-Earn (P-A-Y-E) Dividends on commission and Dividends on Interest Deductions in the State with the exception of border Towns and to ensure that the Taxes are remitted to the Government Cooffers.
- (c) The Management reserves the right to repudiate the appointment and terminate all its obligations at any point in time for breach of the terms and condition of this Appointment.
- (d) The Consultant shall ensure regular and prompt delivery of the services as provided under this Appointment.
- (e) The Consultant shall exercise all reasonable professional skills, care and diligence in the performance of its duties shall carry out the provisions of such Appointment with all reasonable expedition and dispatch.

**PROFESSIONAL FEES/COMMISSION**

The Consultants have accepted the appointment and have agreed to carry out the assignment for an agreed commission of 10% of the actual revenue generated from the area assigned to them.



**Jibril Yusuf Habibu FCT**  
Chairman/CEO



# NIGER STATE INTERNAL REVENUE SERVICE

(OFFICE OF THE EXECUTIVE CHAIRMAN)

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



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

Ref. No: BIR/BET/1583/Vol I

Date: 3<sup>rd</sup> April, 2019

*The Managing Partner*  
**B.S Danjuma & Co,**  
*No 3 Hydro Hotel Road,*  
*Tudun Wada, Minna,*  
*Niger State.*

Dear Sir

## EXTENSION OF CONSULTANCY SERVICE ON ABUJA PUBLIC AND PRIVATE TAXES

The Management of Niger State Internal Revenue Service wishes to inform you of the extension of your professional services for **the discovery of new Tax base on Abuja Public and Private of individuals and Institutions.**

The extension of the service is predicated upon the condition that your firm possesses the professional competence, integrity and proven track record to meet with the demands of this assignment. You are to ensure these attributes which form part of the basis for extending the assignment.

### **DURATION OF THE CONSULTANCY SERVICE**

This appointment upon satisfactory performance shall be for a period of Two (2) years.

### **ALIGNMENT WITH YOUR APPROVED ASSIGNMENT**

In the event of non-satisfactory performance of the assignment by the Consultants the Board reserves the right to withdraw the aligned part of your assignment.

Original copy received by me  
*[Signature]*  
Danjuma S. Babu  
0307  
2019



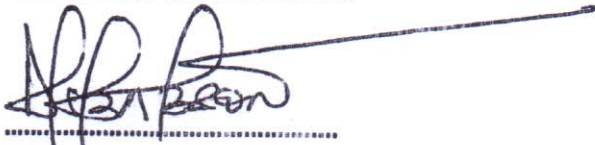
Please indicate your acceptance of the terms and condition of this appointment by signing the undertaking on the attached copy of this letter and returning same to the office of the Executive Chairman Niger State Internal Revenue Service at the above address.

This letter should be returned with the photocopies of the appointment letter

**DECLARATION AND ACCEPTANCE**

I, DanJuma S. BABA the Chairman/Director/Managing partner

Of B. S. DanJuma & Co. Declare/Accept on behalf of the aforementioned Consultant/firm, that I have read and agree with the terms and condition of our appointment as one of the Consultant(s) of Niger State Board of Internal Revenue and understand the full content and implications of the terms and conditions noted therein, I also agree that the Board has the right to revoke the appointment at any time without recourse to the Consultant.



SIGNATURE

DANJUMA S. BABA

NAME

B. S. DanJuma & Co. 03-04-2019

NAME OF FIRM/COMPANY

DATE



# NIGER STATE INTERNAL REVENUE SERVICE

(OFFICE OF THE EXECUTIVE CHAIRMAN)



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

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

Ref No: \_\_\_\_\_

Date: \_\_\_\_\_

6<sup>th</sup> April, 2016

## CONSULTANCY SERVICE APPOINTMENT TO ENHANCE INTERNALLY GENERATED REVENUE IN NIGER STATE

**NUHU BABA TELA (Chairman)**  
**ALDROT INTERNATIONAL SERVICES,**  
**No 99 2<sup>nd</sup> Floor, AMAC Shopping Complex,**  
**Garki, Abuja FCT.**

Dear Sir

### APPROVAL TO RENDER PROFESSIONAL SERVICE IN THE AREA OF REVENUE GENERATION

We refer to your application to the Niger State Internal Revenue Service offering your professional services in the area of revenue generation, and in particular *to collaborate with Niger State Internal Revenue Service to enhance the collection of Pay-As-You-Earn (P-A-Y-E) of all Workers of Federal Capital Territory Administration residing in Niger State and to be updating the data base from time to time.*

We hereby advised that the Board has considered your application and have approved your appointment as a Consultant to the Niger Internal Revenue Service in the area of *Revenue Generation from Pay-As-You-Earn (P-A-Y-E) of all Workers of Federal Capital Territory Administration residing in Niger State and to be updating the data base from time to time.*



This assignment is to be carried out using all the relevant Nigerian Tax Laws.

### **CONDITIONS OF THE APPOINTMENT**

This appointment is predicated upon the condition that your firm possesses the professional competence; integrity and proven track record to meet with the demands of the assignment. You are to ensure these attributes which form part of the basis of your engagement are meticulously preserved.

#### ***The appointment is subject to the following conditions:***

That you have been assigned as a consultant for the purpose of enhancing Internally Generated Revenue within the State in the area of Revenue Generation from Pay-As-You-Earn (P-A-Y-E) of all Worker of Federal Capital Territory Administration residing in Niger State and to be updating the data base from time to time.

- a) That you may be required to collaborate with any other group to carry out the assignment.
- b) That you shall justify the confidence reposed in your firm by showing thorough understanding of the perquisites of the job you undertake to do.
- c) There will be a Memorandum of understanding between your Company and the Management of the Internal Revenue Service after this Appointment letter.

### ***DURATION OF THE CONSULTANCY SERVICE***

This appointment upon satisfactory performance shall be for a period of Two (2) years.

### ***DETERMINATION OF THE CONSULTANCY SERVICE***

In the event of non-satisfactory performance of the assignment by the Consultants the Management reserves the right to repudiate the appointment and terminate all its obligations to the Consultant in writing.

### ***PROFESSIONAL FEES/COMMISSION***

The Consultant has accepted the appointment and has agreed to carry out the assignment for an agreed commission of 15% of the actual revenue generated from the area assigned to them.

  
Alh. Hussaini M. Ahmed, Fcti, Ace.

Chairman/CEO

Please indicate your acceptance of the terms and condition of this appointment by signing the undertaking on the attached copy of this letter and returning same to the office of the Executive Chairman Niger State Internal Revenue Service at the above address.

This letter should be returned with the photocopies of the appointment letter

**DECLARATION AND ACCEPTANCE**

I, A. T. MUSTAPHA the Chairman/Director/Managing partner

Of ARDROT INT. SERVICES Declare/Accept on behalf of the aforementioned Consultant/firm, that I have read and agree with the terms and condition of our appointment as one of the Consultant(s) of Niger State Board of Internal Revenue and understand the full content and implications of the terms and conditions noted therein, I also agree that the Board has the right to revoke the appointment at any time without recourse to the Consultant.



SIGNATURE

AHMED T. MUSTAPHA

NAME

ARDROT INT. SERVICES

NAME OF FIRM/COMPANY

06-04-2016

DATE

# ALDROT

**INTERNATIONAL SERVICES BN 2162348**  
NO. 99, 2<sup>ND</sup> FLOOR, AMAC SHOPPING COMPLEX, GARKI, FCT

ALD/CON/NIRS/002/5/16

23<sup>rd</sup> May, 2016

The Executive Chairman,  
Niger State internal revenue service,  
Minna.

Dear Sir,

  
P. A. to Chairman  
RECEIVED  
Niger State Internal Revenue Service  
P. M. B. 28, MINNA  
Date 23/05/2016

**RE: DATABASE FOR PAYE IN THE FCTA.**

Please find attached database for 1,072 employees of the FCTA who are resident in Niger state for your necessary action.

While thanking you for your understanding, Kindly acknowledge receipt.

  
A.T. MUSTAPHA

DIRECTOR

FOR: ALDROT INTERNATIONAL SERVICES.