



To: All Zonal/Area Tax Officers (ZTAOs/ATOs)
CC: All HODs/Headquarters Staff
Date: 23rd September, 2020

CIRCULAR NO. 3
REVISED IMPLEMENTATION GUIDELINES
FOR COVID-19 TAX RELIEFS

This follows Circular No.1 on COVID-19 Tax Reliefs and No.2 on Implementation Guidelines for the Tax Reliefs.

This Circular is to revise Circular No.2 for the purpose of adding an escalation route for public enquires and complaints.

The Management of the Service hereby directs that all concerned officers should be guided by the following instructions in the implementation of the approved Tax Reliefs.

1. Deferral Of Filing Dates:

Waivers;

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

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

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

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

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

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

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

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

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

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

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

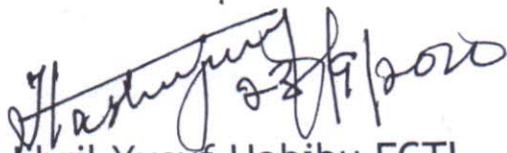
II. All taxpayers outlined above are hereby given the option of spreading the payment of their taxes due into four (4) monthly installments.

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

3. Lastly, all further complaints or enquires by taxpayers which cannot be dealt at the level of the Zonal/Area officers should be directed to the Contact Person on the COVID-19 Tax Reliefs:

Aminu Mohammed Bawa
Head of Special Duties & Monitoring NGSIRS
GSM No. 08033847852 (Calls or Texts)

All officers are expected to adhere strictly to the above guidelines in keeping with the approved Tax Reliefs granted by the Executive Governor and to prominently display the COVID-19 Tax Reliefs notices on all public information boards in their offices with the name and telephone number of the Contact Person in full view.



(Dr.) Jibril Yusuf Habibu FCTI
Chairman/CEO