



KOGI STATE GOVERNMENT

Kogi State Regulation for the Prohibition of Private Consultants/Agents from the Assessment and Collection of Personal Income Tax

A Regulation made for the Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Kogi State as follows:

1. Authority and Commencement

SECTION 1: In execution of the powers conferred upon me by Section 92 of the *Kogi State Board of Internal Revenue Administration, Harmonization of Taxes, Duties, Levies, Rates, Fees and Charges Due to the State and Revenue Appeal Tribunal Law, 2017* and with the approval of the Executive Governor of Kogi State, His Excellency **Alh. Yahaya Bello**, and all other powers enabling me in that behalf, I, **Yusuf Abubakar**, Ag. Executive Chairman of Kogi State Board of Internal Revenue hereby make the following regulations.

2. Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Kogi State.

SECTION 2: From the date of commencement of this Regulation, all services hitherto rendered by consultants on behalf of the State, through arrangements or agreements related to the assessment and collection of personal income taxes in the State are hereby prohibited and terminated apart from ICT Consultants whose services are used as part of the process of the assessment and collection of Personal Income Taxes’.

3. Authority to assess and collect personal income taxes:

SECTION 3: Pursuant to the provision of Section 2 of this Regulation, and Section 23(a-k) of *The Kogi State Board of Internal Revenue Administration, Harmonization of Taxes, Duties, Levies, Rates, Fees and Charges Due to the State and Revenue Appeal Tribunal Law, 2017*; the **Kogi State Internal Revenue Service (KGIRS)** shall henceforth have the exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all Personal Income Taxes (PITs) in the State, as intended under the Law.

4. **Taxes covered by this Regulation:**

SECTION 4: The taxes contemplated under this Regulation are personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended); *Kogi State Board of Internal Revenue Administration, Harmonization of Taxes, Duties, Levies, Rates, Fees and Charges Due to the State and Revenue Appeal Tribunal Law, 2017*; and other revenue laws as may be passed by the State House of Assembly.

5. **Review of the Regulations:**

SECTION 5: This Regulation is subject to review as the need arises by the Board periodically in liaison with the *Executive Governor of Kogi State of Nigeria*.

6. **Interpretation**

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

“**Board**” means the State Board of Internal Revenue established under section 3(1) of *Kogi State Board of Internal Revenue Administration, Harmonization of Taxes, Duties, Levies, Rates, Fees and Charges Due to the State and Revenue Appeal Tribunal Law, 2017*; Law.

“**Executive Chairman**” means the Chairman of the Service/Board appointed pursuant to section 4(a) of *Kogi State Board of Internal Revenue Administration, Harmonization of Taxes, Duties, Levies, Rates, Fees and Charges Due to the State and Revenue Appeal Tribunal Law, 2017*;

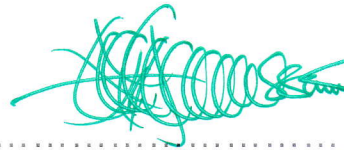
“**Consultants**” include accountants, legal practitioners or any Other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria or other relevant professional bodies in Nigeria, as the case may be.

“**Agents**” includes all persons who are involved in the provision of assessment and or collections services in respect of PIT and who are not consultants as defined above

“**MDA**” means any Ministry, Department or Agency charged with responsibility for revenue generation in Kogi State;

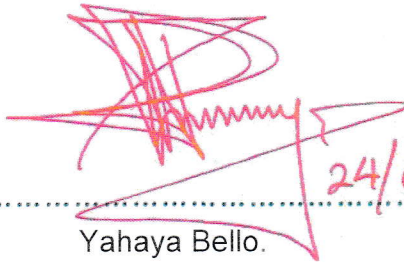
7. **Citation:**

SECTION 7: This Regulation may be cited as the **Kogi** State Regulation Assessment and Collection of Personal Income Tax and shall come into force on 27th June 2021.



24/06/2021

Executive Chairman KGIRS



24/06/2021

Yahaya Bello.

Executive Governor, Kogi State