



BORNO STATE INTERNAL REVENUE SERVICE

ADDRESS: Kano/Jos Road, P.M.B 1035, Maiduguri, Borno State, Nigeria.

Tel: 08026846659 Email: bornosirs@gmail.com, info@bornosirs.com

website: bornosirs.com, bosirs.com

Our Ref: **BO-IRS/CON/539/VOL.1/19**

Date: **22ND JUNE, 2021**

BORNO STATE REGULATION FOR PROHIBITION OF PRIVATE CONSULTANT/AGENT FROM ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX

A Regulation made for prohibition of consultant and other third parties from assessing and collecting personal income taxes on behalf of Borno State [and were appropriately passed by a resolution of the Borno State House of Assembly] as follows:

1. Authority and Commencement

Section 1: In execution of the powers conferred upon me by the [Borno State Internal Revenue Service Re-Establishment, Harmonization and Administration] Law, 2020 and other powers enabling me in that behalf, I, Executive Chairman, Borno State Internal Revenue Service, hereby make the following Regulations.

2. Prohibition of Consultant and Other Third Parties from Assessing and Collecting Personal Income Taxes On Behalf of Borno State

Section 2: from the date of commencement of this Regulation, all services hitherto rendered by consultant on behalf of the state, through arrangements or agreements related to assessment and collection of **Personal Income Taxes** in the state are hereby prohibited and terminated apart from **Information Communication Technology (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 Tax

Section 3: pursuant to the provision of section 2 of the regulation and section 14 of the [Borno State Internal Revenue Service Re-Establishment Harmonization and Administration] Law, 2020. Borno State Internal Revenue Service shall henceforth have the Exclusive Powers and therefore assume sole authority and responsibility of assessing and collecting all **Personal Income Tax (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): Borno state Internal Revenue Service [Re-establishment Harmonization and Administration] Law 2020 and other revenue laws as may be passed by the state House of Assembly

5. Review of the Regulation

Section 5: This regulation is subject to review as the need arises by the [Executive Chairman Borno State Internal Revenue Service] periodically in liaison with State House of Assembly

6. Interpretation

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

"Board" means the Governing Body State Internal Revenue Establishment under section 8 of Borno State Internal Revenue Service [Re-establishment, Harmonization and Administration] Law, 2020

"Executive Chairman" means the Chairman of the Service/Board appointed pursuant to section 18 of Borno State Internal Revenue Service Law, 2020

"Consultant" includes accountants, legal practitioners, or any other recognized professionals that have been certified by chartered institute of taxation of Nigeria, the institute of chartered Accountant of Nigeria or other relevant professional bodies in Nigeria, as the case may be

"Agent" includes all persons who are involved in the provision of assessment and or collection services in respect of Personal Income Tax (PIT) and who are not consultant as defined above

"MDA" means Ministry, Department or Agency charged with the responsibility for revenue generation in Borno state.

7. Citation

Section 7: The Regulation may be cited as the Borno state Internal Revenue Service State Regulation [Assessment and Collection of Personal Income Tax] and shall come into force on 22 June, 2021 in addition to the earlier publication of January, 2021



.....
MOHAMMED ALKALI
Executive Chairman