



TARABA STATE INTERNAL REVENUE SERVICE

Taraba State Regulation for the Prohibition of Private Consultants/Agents from the Assessment and Collection of Personal Income Tax (PIT)

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

1. Authority and Commencement

SECTION 1: In execution of the powers conferred upon me by the Taraba State Internal Revenue Service Law No.3, of 2020, Section 71 and all other powers enabling me in that behalf, I, Dr. Siman Shukanfari **Ambita'a**, the Executive Chairman, Taraba State Internal Revenue Service, hereby make the following regulations.

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

Notwithstanding the foregoing prohibition clause, external consultants could be engaged for back duty audit processes providing that:

1. Taraba State IRS (TRIRS) still has the oversight of all the activities of the consultant, specifically –
 - a. The TRIRS have a role/control of the assessment;
 - b. The TRIRS have oversight of collection and
 - c. Most importantly, actual collection flows into a central account controlled and accounting for which, is done by the TRIRS

2. The audit consultants only collect information and hand over the information to relevant officials of TRIRS and do not in any way contact the taxpayers on behalf of TRIRS
3. After a maximum of three years, the use of the audit consultants will no longer be allowed.

3. Authority to assess and collect personal income taxes:

SECTION 3: Pursuant to the provision of Section 2 of this Regulation, and Section 7[2] of the Taraba State Internal Revenue Law (2020), the Taraba State Internal Revenue Service shall henceforth have the exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all Personal Income Taxes (PITs) in the State, as intended under the 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), Taraba State Internal Revenue Service Law and other revenue laws

5. Review of the Regulations:

SECTION 5: This Regulation is subject to review as the need arises by the Executive Chairman, Taraba State Internal Revenue Service periodically in liaison with the Executive Governor of Taraba State.

6. Interpretation

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

“**Board**” means the State Board of Internal Revenue established under section 4(1) of Taraba State Internal Revenue Service Law, 2020;

“**Executive Chairman**” means the Chairman of the Service/Board appointed pursuant to section 4(1a) of Taraba State Internal Revenue Service Law (2020);

“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” include 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 Taraba State.

7. Citation:

SECTION 7: This Regulation may be cited as the Taraba State Internal Revenue Service State Regulation (Assessment and Collection of Personal Income Tax) and shall come into force on 13th JUNE 2021

AR. SIMAO SHUKANFAR, AMBITA'A

Executive Chairman

Countersigned by me this 23RD Day of JUNE 2021

Executive Governor

Name: DARING DICKSON ISHAKU