



## **PUBLIC ANNOUNCEMENT**

### **TAX COMPLIANCE RELIEF PROGRAM TO MITIGATE THE IMPACT OF COVID-19 ON TAXPAYERS AND BUSINESSES**

This is to inform the general public that as part of measures taken by the Bauchi State Government to mitigate the impact of Covid-19 crisis, the Bauchi State Internal Revenue Service has approved the following tax reliefs and incentives for individual taxpayers and businesses in Bauchi state:

1. The deadline for submission of Return of Income (Form A) by taxable persons and filing of Annual Returns by employers in line with the provisions of Sections 41 and 81 of the Personal Income Tax Act (as amended) has been extended to 31<sup>st</sup> July 2020.
2. Waiver of penalty and interest on late payment of Pay-As-You-Earn (PAYE) deductions that fell due from January 2020 to July 2020 for employers of labour in the following economic sectors:
  - I. Entertainment/ Hospitality (Hotels, Restaurants, etc.)
  - II. Transportation (road transport operators and others)
  - III. Education (private school operators and others)
3. Waiver of penalty on late payment of ground rent for twelve months effective June 1, 2020;
4. Waiver of penalty on late payment of Deed Registration approved from January 2020 to December 2020.
5. The implementation of presumptive tax regime on all informal sector businesses (traders, artisans, market women, and other small-scale businesses) scheduled to commence in June 2020 is now shifted to October 2020.
6. The imposition of consumption tax on hotels, restaurants and allied services scheduled to commence in June 2020 is now shifted to October 2020.

In addition to the above, the Bauchi State Internal Revenue Service has introduced an electronic revenue collection platform for taxpayers to pay all taxes, levies and fees to the Bauchi state government via its website [www.birs.bu.gov.ng](http://www.birs.bu.gov.ng).

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**2<sup>nd</sup> July 2020**