

REGULATIONS!!

BAUCHI STATE REGULATIONS 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 Bauchi State Government.

Section 1: Authority and Commencement

In Execution of the powers conferred upon me by the Bauchi State Tax (Collection, Harmonization and Consolidation) Law 2020 s.116 (d) and all other powers enabling me in that behalf, I, Muazu Usman, Executive Chairman hereby issue the following regulations.

Section 2: Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Bauchi State

From the 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.

Section 3: Authority to assess and collect Personal Income Taxes:

Pursuant to the provisions of Section 2 of this regulation and section 83 of the Bauchi State Tax (Collection, Harmonization and Consolidation) Law 2020, the Bauchi State Internal Revenue Service shall henceforth have exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all Personal Income Taxes in the state, as intended under section 77 and 83 of the Bauchi State Tax (Collection, Harmonization and Consolidation) Law 2020.

Section 4. Taxes covered by this Regulation:

The taxes contemplated under this Regulation are personal Income taxes as defined under the Personal Income Tax Act 2004 (as Amended), Bauchi State Tax (Collection, Harmonization and Consolidation) Law 2020 and other relevant Tax Legislations as may be passed by the Bauchi State House of Assembly.

Section 5. Review of the Regulations:

This Regulation is subject to review as the need arises by the Executive Chairman, Bauchi State Internal Revenue Service periodically in liaison with the other relevant bodies as in section 116(d) of the Bauchi State Tax law 2020.

Section 6. Interpretation

In this Law, unless the context otherwise requires interpretation:

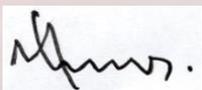
"Board" means the State Board of Internal Revenue established under section 5 of the Bauchi State Tax (Collection, Harmonization and Consolidation) Law 2020.

"Consultants" include accountants, legal practitioners or any other recognized professional that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria, Association of National Accountants of Nigeria or other professional bodies in Nigeria, as the case may be.

"Agents" includes all persons who are involved in the provision of assessment and or collection services in respect of PIT and who are not consultants as defined above

Section 7. Citation:

This Regulation may be cited as the Bauchi State Regulation (Assessment and Collection of Personal Income Tax) and shall come into force on 1st Day of June 2021



Mu'azu Usman
Executive Chairman
June 2, 2021