



Katsina State
Government

REGULATION NO 1. Of 2021

A REGULATION MADE FOR THE PROHIBITION OF CONSULTANTS AND OTHER THIRD PARTIES FROM ASSESSING AND COLLECTING PERSONAL INCOME TAXES ON BEHALF OF KATSINA STATE

AUTHORITY:

Section 1. In execution of the powers conferred upon the Katsina State Internal Revenue Service (hereinafter referred as the "Revenue Service") by section 17 of the "Katsina State Revenue Harmonization Law, 2019", the approval of the Governor having been sought and obtained and irrespective of any other provision to the contrary contained in the "Katsina State Revenue Harmonization Law, 2019" I, **MUSTAPHA MOHAMMED SIRAJO** Chairman KATSINA State Internal Revenue Service hereby make the following regulations.

PROHIBITION OF CONSULTANTS AND OTHER THIRD PARTIES FROM ASSESSING AND COLLECTING PERSONAL INCOME TAXES ON BEHALF OF KATSINA STATE:

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 Information and Communication Technology (ICT) Consultants whose services are used as part of the process of the assessment and collection of Personal Income Taxes."

AUTHORITY TO ASSESS AND COLLECT PERSONAL INCOME TAXES:

3. Pursuant to the provision of section 2 of this Regulation and relevant Sections of the "Katsina State Revenue Harmonization Law, 2019", the 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.

TAXES COVERED BY THIS REGULATION:

4. The Taxes contemplated under this Regulation are Personal Income Taxes as defined under the Personal Income Tax Act, 2004 (as amended). The "Katsina State Revenue Harmonization Law, 2019", and other revenue laws as may be passed by the Katsina State House of Assembly.

REVIEW OF THE REGULATIONS

5. This Regulation is subject to review as the need arises by the Executive Chairman of the Revenue Service periodically in liaison with the office of the Attorney General, Katsina State and with the approval of the Governor.

INTERPRETATION:

6. In this Regulations, unless the context otherwise requires: -

“Revenue Service”- means the Katsina State Internal Revenue Service established under the Katsina State Revenue Harmonisation Law, 2019.

“Executive Chairman” Means the Chairman of the Service appointed pursuant to Section 6(2)(a) of the KATSINA State Revenue Harmonisation Law, 2019.

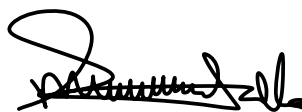
“Consultants” Include Accountants, Legal Practitioners or any other recognized professionals that have been certified by The Institute of Chartered Accountants of Nigeria, Association of National Accountants of Nigeria, The Chartered Institute of Taxation or other relevant Professional bodies in Nigeria, 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 Katsina State.

CITATION AND COMMENCEMENT

7. This Regulation may be cited as the Katsina State Regulation (Assessment and Collection of Personal Income Tax) and shall come into effect on the 21st day of May, 2021.



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MUSTAPHA MOHAMMED SIRAJO
EXECUTIVE CHAIRMAN