



ENUGU STATE INTERNAL REVENUE SERVICE

OFFICE OF THE CHAIRMAN

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ENUGU STATE REGULATION 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 Enugu State:

1. Authority and Commencement

SECTION 1: In execution of the powers conferred upon me by the Enugu State Finance (Amendment) Law, No 3 of 2016 and all other powers enabling me in that behalf as the Chairman, Enugu State Board of Internal Revenue, I hereby make the following regulations;

2. Prohibition of Consultants and other third parties from assessing and collecting Personal Income Taxes on behalf of Enugu 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.

3. Authority to assess and collect Personal Income Taxes:

SECTION 3: Pursuant to the provision of section 2 of this Regulation, and Section 27 of the Enugu State Finance (Amendment) Law, No 3 of 2016, the Enugu State Board of Internal Revenue (ESBIR) shall henceforth have the exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all Personal Income Taxes (PIT) 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); Enugu State Finance

(Amendment) Law, No 3 of 2016 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 Chairman of Enugu State Board of Internal Revenue periodically.

6. Interpretation

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

“**Agents**” includes all persons who are involved in the provision of assessment and/or collection services in respect of Personal Income Tax and who are not consultants as defined above

“**Board**” means the Enugu State Board of Internal Revenue established under Section 19 of Enugu State Finance (Amendment) Law, No 3 of 2016.

“**Consultants**” include accountants, legal practitioners or any other recognized professionals that have been certified by Chartered Institution of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria or other relevant professional bodies in Nigeria, as the case may be.

“**Chairman**” means the Chairman of the Enugu State Board of Internal Revenue appointed pursuant to section 21 of Enugu State Finance (Amendment) Law, No 3 of 2016;

“**MDA**” means any Ministry, Department or Agency charged with responsibility for revenue generation in Enugu State;

7. Citation:

SECTION 7: This Regulation may be cited as the Enugu State Regulation (Assessment and Collection of Personal Income Tax) and shall come into force on 16th of June, 2021.



Emeka Odo
Chairman

Enugu State Board of Internal Revenue