



GUIDE FOR SELF-EMPLOYED PERSONS

Introduction

A self employed person is an individual who do not work in either the public or private sector. They work for themselves and under their own control.

Self employed persons are taxed on their net income from self employment.

All self employed persons who are resident in the state are expected to pay their taxes to Enugu State Internal Revenue Service (ESIRS).

Please note that self-employed persons who have employees working for them have obligations under the Pay-As-You-Earn system in respect of their employees

Filing of Tax Returns by Self-Employed Persons

In case of the Personal Income Tax Act and other taxes on individuals, the tax returns shall be paid at least once a year as may be prescribed by the relevant tax authority.

Self-Assessment Regime

A taxable person required by this Act to file a return of income shall in the return calculate the amount of tax payable.

Contents of Self-Assessment Returns

- Statement of income from all sources earned within the preceding year
- Declaration of the correctness of the statement of the returns
- Completed self assessment

Due Date for Filing the Returns

The due date for filing of self assessment returns under the Personal Income Tax shall be on or before the 31st day of March of every year.

Government Assessment

These are the assessments raised by tax offices such as the Federal Inland Revenue Service (FIRS) or the State Internal Revenue Service or any government authority charged with such task on behalf of the government. The assessments are raised based on the returns filed by the taxpayer. On the contrary the tax payer assesses himself and pays the tax due under a self assessment system. Under the government assessment, a tax payer is not deemed liable to pay tax until he has received a notice of assessment.

Amending/Revising of self assessment tax

This is an assessment raised to correct errors on assessments that have been previously raised particularly where a taxpayer has objected to an assessment made upon it, an assessment shall be amended accordingly and a notice of the tax payable shall be served upon such a company.

Other returns to be filed by self employed

- Pay As You Earn (PAYE) for employees engaged and also paid by self employed persons
- Withholding tax returns

ENUGU STATE GOVERNMENT INTERNAL REVENUE SERVICE

HEAD QUATERS

Enugu State Internal Revenue Service.
Revenue Centre, State Secretariat
Complex, Okpara Avenue, Opposite
State CID, GRA, Enugu State, Nigeria

For other offices :

visit www.irs.en.gov.ng/tax-offices

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