



EKITI STATE

## **Ekiti 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 Tax on behalf of Ekiti State.

### **1. Authority and Commencement**

SECTION 1: In execution of the powers conferred upon me by section 79 of the Ekiti State Board of Internal Revenue Law, 2019[as amended] and all other powers enabling me in that behalf, I, Eleazar Olumuyiwa Ogunmilade, the Executive Chairman on behalf of the Governing Board hereby make the following regulations which shall come into force on May 11, 2021.

### **2. Prohibition of Consultants and other third parties from assessing and collecting Personal Income Tax on behalf of Ekiti 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 Tax 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 Tax.

### **3. Authority to assess and collect Personal Income Tax**

SECTION 3: Pursuant to the provision of Section 2 of this Regulation, and Section 11 of Ekiti State Board of Internal Revenue Law, 2019[as amended], the Ekiti State Internal Revenue Service (EKIRS) shall henceforth have the exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all Personal Income Tax (PIT) in the State, as intended under the Law.

### **4. Taxes covered by this Regulation:**

SECTION 4: The tax contemplated under this Regulation are Personal Income Tax as defined under the Personal Income Tax Act, Cap P8, LFN, 2004 [as amended]; the Ekiti State Board of Internal Revenue Law, 2019[as amended] and other revenue laws as may be passed by the State House of Assembly.

  
10/05/2021

5.

### Review of the Regulations:

SECTION 5: This Regulation is subject to review as the need arises by the [Executive Chairman, EKIRS periodically in liaison with the Governing Board of Ekiti State Internal Revenue Service and subject to the approval of the Executive Governor.

### 6. Interpretation

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

“Board” means the State Board of Internal Revenue established under section 1 Ekiti State Board of Internal Revenue Law, 2019[as amended].

“Executive Chairman” means the Chairman of the Service/Board appointed pursuant to section 2[1] [4] of the Ekiti State Board of Internal Revenue Law, 2019[as amended];

“Consultants” include tax professionals, accountants and legal practitioners who have been duly certified by the Chartered Institute of Taxation of Nigeria [CITN].

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

“MDA” means any Ministry, Department or Agency charged with the responsibility to collect revenue in Ekiti State;

### 7. Citation:

SECTION 7: This Regulation may be cited as the Ekiti State Regulation for the operations of Assessment and Collection of Personal Income Tax.

A handwritten signature in black ink, followed by a dotted line and the date 10/05/2021.

Signature