



GOVERNMENT OF NASARAWA STATE OF NIGERIA
NASARAWA STATE INTERNAL REVENUE SERVICE

**NASARAWA STATE REGULATION 001 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 Nasarawa State and approved by His Excellency, Engr. Abdullahi A. Sule, Executive Governor of Nasarawa State.

- **Authority to make the Regulations**

In execution of the powers conferred upon me by Section 84 of the Nasarawa State Harmonization and Administration of Revenue Law 2020 and all other powers enabling me in that behalf, I, Executive Chairman, Nasarawa State Internal Revenue Service make the following regulations which are approved by His Excellency; **Engr. Abdullahi A. Sule**, Executive Governor of Nasarawa State.

- **Citation and Commencement**

These Regulations may be cited as the Nasarawa State (Assessment and Collection of Personal Income Tax) Regulations and shall come into force on 17th day of June, 2021.

- **Interpretation**

In these Regulations -

“**Board**” means the State Board of Internal Revenue established under Section 4 (1) of Nasarawa State Harmonization and Administration of Revenue Law 2020;

“**Executive Chairman**” means the Chairman of the Service and Board appointed pursuant to Section 4 (a) of Nasarawa State Harmonization and Administration of Revenue Law 2020;

“**Consultants**” include accountants, legal practitioners or any other

recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria 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 collection services in respect of Personal Income Taxes and who are not Consultants as defined above;

“**ICT**” means Information and Communications Technology;

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

“**PIT**” means Personal Income Tax; and “**State**” means Nasarawa State.

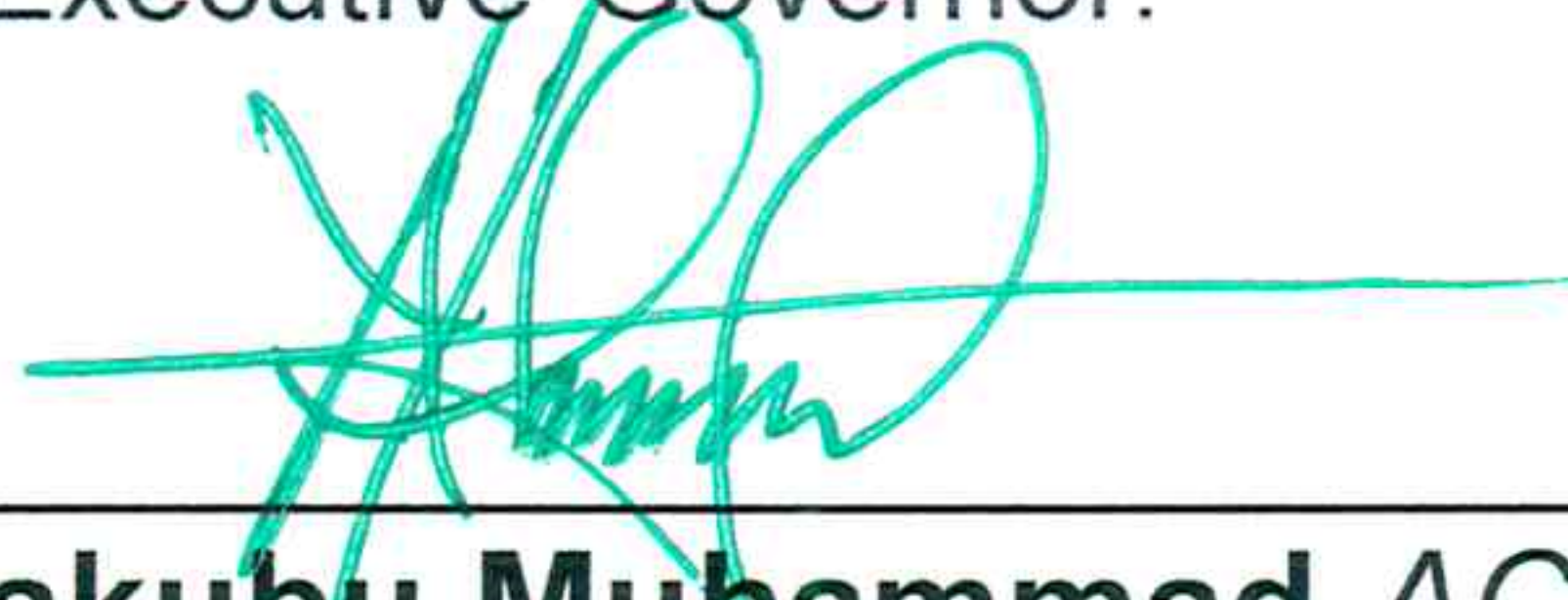
- **Prohibition of Consultants and other third parties from assessing and collecting Personal Income Taxes on behalf of Nasarawa State.**
From the date of commencement of this Regulation, all services hitherto rendered by consultants on behalf of the State, through arrangements or agreements related 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.
- **Authority to assess and collect Personal Income Taxes:**
Pursuant to Section 2 of these Regulation, and Section 23 of Nasarawa State Harmonization and Administration of Revenue Law 2020, the Nasarawa State Internal Revenue Service (NSIRS) shall henceforth have the exclusive powers and therefore assume full authority and responsibility of assessing and collecting all Personal Income Taxes (PITs) in the State, as intended under the Law.

- Taxes covered by these **Regulations:**

The taxes contemplated under this Regulation are personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended); Nasarawa State Harmonization and Administration of Revenue Law 2020 and other revenue laws as may be passed by the State House of Assembly.

- **Review of the Regulations:**

These Regulations are subject to periodical review, as the need arises, by the Executive Chairman of the Nasarawa State Internal Revenue Service and with the approval of the Executive Governor.



Ahmed Yakubu Muhammad ACTI

Executive Chairman NSIRS

Date: June 17, 2021.