



KANO STATE

## **Kano 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 Kano State.**

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

SECTION 1: In exercising powers conferred upon me by the Kano State Revenue Administration (with Amendment) Law, 2017 and all other laws enabling me in that behalf, I, **Abdurrazak Datti Salihi**, the Executive Chairman, Kano State Internal Revenue Service hereby make the following regulations.

### **2. Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Kano 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.

### **3. 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); and schedule 1(1) of Kano State Revenue Administration (with Amendment) Law, 2017 and other revenue laws as may be passed by the State House of Assembly.

### **4. Review of the Regulations:**

SECTION 5: This Regulation is subject to review as the need arises by the Executive Chairman KIRS periodically in liaison with the State House of Assembly.

## 5. Interpretation

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

“**Board**” means the State Board of Internal Revenue established under section 3(1) of Kano State Revenue Administration (with Amendment) Law 2017.

“**Executive Chairman**” means the Chairman of the Service/Board appointed pursuant to section 4(a) of Kano State Revenue Administration (with Amendment) Law, 2017;

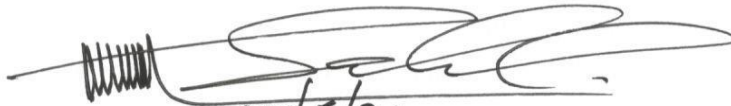
“**Consultants**” include accountants, legal practitioners or any other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria or other relevant professional bodies in Nigeria, as the case may be.

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

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

## 7. Citation:

SECTION 7: This Regulation may be cited as the Kano State Regulation (Assessment and Collection of Personal Income Tax) and shall come into force on 30<sup>th</sup> June 2021.



.....27/6/21.....

**Abdurrazak Datti Salihi**

Executive Chairman