

SUBMISSION OF ANNUAL PAYE TAX RETURNS FOR THE YEAR 2022 **AND DISCLOSURE OF INFORMATION**

The Management of Kano State Internal Revenue Service is hereby reminding all employers of labour, Corporate entities, Business Enterprises and all Private Sectors to hurry and file their annual PAYE Tax Returns before the end of 31st January, 2023 as in accordance to the provision of Section 47, 48 and 81 of the Personal Income Tax Act Cap P 8 LFN as amended 2011.

2. Also self-assessment for the individual are to be duly complied before the end of 31st March, 2023 as provided in the said act.

3. The returns is expected to include and not limited to:

- i. Copy of payroll of all employees (Temporary and Permanent Expatriate and Local) for the year 2022 with breakdown of total emoluments paid to them and the PAYE Tax deducted there from (Form H1).
- ii. Schedule of remittances of the tax deducted and copy of the receipts.
- i. Copy of payroll for the year 2022.
- ii.
- iii. Employers can also filled their returns online through our website www.kirs.gvo.ng (self service).

4. However, the document should be filled not later than 31st day of January, 2023 failure of which will attract conviction for a penalty of N500,000.00 and N50,000.00 for corporate and individuals respectively as provided in Section 81 (3) of the said Act. You are expected to submit the documents in both hard and soft copy or online via www.kirs.gov.ng.

5. For further inquiry contact us at info@kirs.gov.ng or call us on 080-67597629 and 081-77416260.

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Executive Chairman.

