



## ZAMFARA STATE GOVERNMENT OF NIGERIA

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#### ZAMFARA STATE REGULATIONS 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 ZAMFARA STATE.**

#### **Authority**

In the exercise of the powers conferred on me by the Provisions of Sections 8(5) and 117 of the Zamfara State Consolidated Revenue Laws, No. 7, 2020 and all other powers enabling me in that behalf ***I, Lubabatu Isah Mayana (FCIT), Executive Chairman, Zamfara State Board of Internal Revenue***, hereby makes the following Regulations;

#### **Citation and Commencement.**

1. This Regulation may be cited as the Zamfara State Regulation for the Prohibition of Assessment and Collection of Personal Income Tax and shall come into force on the 25<sup>th</sup> day of March, 2021.

## **Interpretations**

**2.** In this Regulation, unless the context otherwise requires;

**"Board"** means the Zamfara State Board of Internal Revenue established under **section 3** of the Zamfara State Consolidated Revenue Laws No. 7, 2020.

**"Executive Chairman"** means the Chairman of the Service/Board appointed pursuant to section 4(a) of Zamfara State Consolidated Revenue Laws No. 7, 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 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 responsibility for revenue generation in Zamfara State;

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

**3.** 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:**

4. Pursuant to the provision of Section 3 of this Regulation, and Schedules of the Zamfara State Consolidated Revenue Laws No. 7, 2020 the Zamfara State Board of Internal Revenue (ZSBIR) shall henceforth have the exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all Personal Income Taxes (PITs) in the State, as intended under the Law.

**Taxes covered by this Regulation:**

5. The taxes contemplated under this Regulation are personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended), Zamfara State Consolidated Revenue Laws No. 7, 2020 and other Revenue laws as may be passed by the Zamfara State House of Assembly.

**Review of the Regulations:**

6. This Regulation is subject to review as the need arises by the Executive Chairman, Zamfara State Board of Internal Revenue periodically in liaison with His Excellency, the Executive Governor of Zamfara State.

**MADE AT GUSAU THIS 25<sup>TH</sup> DAY OF MARCH, 2021.**

***Lubabatu Isah Mayana (FCIT)***  
***Executive Chairman***  
***Zamfara State Board of Internal Revenue***