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Kaduna State Legal Notice No. 3

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*KD.S.L.N No.3 of 2021*

### KADUNA STATE INTERNAL REVENUE SERVICE

#### KADUNA STATE PERSONAL INCOME TAX (ASSESSMENT AND COLLECTION) REGULATION 2021

*Date of Commencement: 20th May, 2021*

#### PREAMBLE

Pursuant to Section 10 (1) (c) and 143 of the Kaduna State Tax (Codification and Consolidation) Law No. 8 of 2020 and all other laws enabling me in that behalf, I, Zaid Abubakar, the Executive Chairman of Kaduna State Internal Revenue Service hereby make the following Regulations:

1. These Regulations shall be cited as the Kaduna State Personal Income Tax (Assessment and Collection) Regulation, 2021. Citation.
2. These Regulations apply to Personal Income Tax as defined under the Personal Income Tax Act 2004 (as amended) and Kaduna State Tax (Codification and Consolidation) Law, 2020 and other revenue laws as may be passed by the House of Assembly. Application.
3. In this Regulation, unless the context otherwise requires:- Interpretation.
  - “Agents” includes all persons involved in the provision of assessment and or collection services related to Personal Income Tax;
  - “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 body in Nigeria;
  - “Executive Chairman” means the Chairman of the Service;
  - “House of Assembly” means the Kaduna State House of Assembly;
  - “MDA” means any Ministry, Department, or Agency; “Service” means the Kaduna State Internal Revenue Service.
4. The Service shall have the exclusive powers and sole authority for the assessment and collection of Personal Income Tax in the State. Authority to assess and collect Personal Income Taxes.
5. Consultants and other third parties are prohibited from assessing and collecting Personal Income Taxes. Prohibition of Third Parties.
6. Services related or that which form part of the process of assessment and collection of Personal Income Tax are hereby exempted. Exemption.
7. This regulation is subject to review as the need arises. Review.
8. In carrying out this function, KADIRS shall liaise with all relevant stakeholders.

Dated this 20th day of May, 2021.

**DR. ZAID ABUBAKAR**  
*Executive Chairman*