



# Kaduna State of Nigeria Gazette

Published by Authority

---

**No. 9**

**KADUNA - 10th June, 2021**

**Vol. 55**

---

*Kaduna State Legal Notice No. 3*

## CONTENTS

The following is published in the supplement to this Gazette:-

KD.S.L.N No. 3 of 2021 - The Kaduna State Personal Income Tax (Assessment and Collection) Regulation, 2021.

---

**Printed and Published by the Government Printer, Kaduna 2800/06/2021/500**

Annual Subscription: Nigeria, N2,750. Present issue N300.00 per copy. Applications for the purchase of Gazette and other Government Publications should be submitted to the Government Printer, Private Mail Bag 2020, Kaduna. Remittances should be in cash or crossed cheque only and made payable to the Government Printer, Kaduna. Postage Stamps are **NOT** acceptable.

## 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) (e) 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;

B 36

“**MDA**” means any Ministry, Department, or Agency; “**Service**” means the Kaduna State Internal Revenue Service.

Authority to assess and collect Personal Income Taxes.

4. The Service shall have the exclusive powers and sole authority for the assessment and collection of Personal Income Tax in the State.

Prohibition of Third Parties.

5. Consultants and other third parties are prohibited from assessing and collecting Personal Income Taxes.

Exemption.

6. Services related or that which form part of the process of assessment and collection of Personal Income Tax are hereby exempted.

Review.

7. This regulation is subject to review as the need arises.

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*

