



## OSUN STATE

### **Osun 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 Osun State as follows:

#### **Authority and Commencement**

SECTION 1: In execution of the powers conferred upon the Osun Board of Internal Revenue (the Board) by the Section 8 (1) (e) and 123 of the Osun Revenue Administration and Tax (Codification and Consolidation) Law, 2019 and all other powers enabling the Board in that behalf, I, Adegbite Ademikanra, the Executive Chairman of the Board hereby make the following regulations.

#### **Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Osun 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 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:**

SECTION 3: Pursuant to the provision of Section 2 of this Regulation, and Section 2 (3) and 8 (2) (a) (c) of the Osun Revenue Administration and Tax (Codification and Consolidation) Law, 2019, the Osun Internal Revenue Service (OIRS) 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:**

SECTION 4: The taxes contemplated under this Regulation are personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended); **the Osun Revenue Administration and Tax (Codification and Consolidation) Law, 2019** and other revenue laws as may be passed by the State House of Assembly.

## **Review of the Regulations:**

SECTION 5: This Regulation is subject to review as the need arises by the Executive Chairman, OIRS periodically in liaison with the Board.

## **Interpretation**

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

**"Board"** means the State Board of Internal Revenue established under **section 4 of the Osun Revenue Administration and Tax (Codification and Consolidation) Law, 2019;**

**"Executive Chairman"** means the Chairman of the Service/Board appointed pursuant to **section 11 of the Osun Revenue Administration and Tax (Codification and Consolidation) Law, 2019;**

**"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 are not consultants as defined above;

**"MDA"** means any Ministry, Department or Agency charged with responsibility for revenue generation in Osun State.

## **Citation:**

SECTION 7: This Regulation may be cited as the Osun State Regulation (Assessment and Collection of Personal Income Tax) and shall come into force on 28<sup>th</sup> day of June 2021.

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**ADEGBITE ADEMIKANRA**  
**EXECUTIVE CHAIRMAN**  
**Osun Internal Revenue Service**