



REF: IRS/CR/S/332/VOL.VI/285

22<sup>nd</sup> July, 2020

To All Directors  
All Unit Heads  
All Assessment Authorities  
All Motor Licensing Authorities

**GUIDELINES FOR THE IMPLEMENTATION OF TAX RELIEF AND INCENTIVE PROGRAM FOR TAXPAYERS AND BUSINESS ENTERPRISES IN CROSS RIVER STATE**

1. His Excellency's approval for the implementation of Tax relief and incentive program for Taxpayers and Business Enterprises in the State via Executive Order as well as the Public Service Announcement on the above Subject matter dated 24<sup>th</sup> July 2020 refers.
2. Please be informed that the Tax relief and incentive commence immediately and the following are guidelines for implementation:
  - a. All taxable persons that submit Personal Income Tax annual returns for 2019 between 31<sup>st</sup> March 2020 and 30<sup>th</sup> September 2020 should not be charged interest and penalties for late filing.
  - b. All Employers of labour in the State that submits Pay-As-You-Earn (PAYE) Annual Returns for 2019 between 31<sup>st</sup> January 2020 and 30<sup>th</sup> September 2020 should not be charged interest and penalties for late filing.
  - c. Interest and Penalties has been waived for late submission of PAYE monthly returns between February 2020 and September 2020.
  - d. Returns received after 30<sup>th</sup> September 2020 will be subjected to late filing penalties and interest from 1<sup>st</sup> October to the date returns are filed/returned.
  - e. Interest and Penalties has been waived on all outstanding tax liabilities for 2018 and 2019 assessments payable in 2020 for applicable taxpayers on case by case basis.

- f. Taxpayers should be allowed to settle their outstanding tax liabilities for 2018 and 2019 in instalments within a period not exceeding 6 (six) months.
  - g. Kindly sensitize taxpayers in your jurisdiction on the alternative channels available for payment of Taxes and filing of Annual and Monthly Tax returns.
  - h. Kindly ensure proper records of taxpayers enjoying these reliefs during this period are kept and ensure continuous sensitization of taxpayers that they will resume payments of these revenue items from 1<sup>st</sup> January 2021.
3. For full details of other taxes and levies for abatement, taxpayers can be advised to visit our website [www.cirs.ng](http://www.cirs.ng).

For further enquiries taxpayers can contact us on **our hot lines: +234-8066276829 and +234-8129336969** and via our social media handles.

- **Whatsapp-08066276829**
- **Facebook-@cirsng**
- **Instagram-@cirsng**
- **Twitter-@cirsng**
- **e-mail- [info@cirs.ng](mailto:info@cirs.ng), [enquiries@cirs.ng](mailto:enquiries@cirs.ng), [complaints@cirs.ng](mailto:complaints@cirs.ng)**

Ensure compliance.



**Akpanke A. Ogar**  
*Executive Chairman*

