



# GOVERNMENT OF CROSS RIVER STATE, NIGERIA INTERNAL REVENUE SERVICE

OFFICE OF THE EXECUTIVE CHAIRMAN

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## PUBLIC NOTICE

### FILLING OF PERSONAL INCOME TAX END-OF-YEAR ANNUAL RETURNS FOR 2019

The Cross River State Internal Revenue Service (CRIRS) hereby notify all self-employed individuals and employers of labour (Public and Private Organizations) in the state to file their Annual Returns for 2019 year of Assessment in compliance with relevant provisions of the Personal Income Tax (Amendment) Act, 2011. For purpose of clarity, the relevant sections of the Personal Income Act are highlighted below:

**a. Self Employed Individuals-Section 41 (1&3)**

- (1) For each year of assessment, a taxable person shall without notice or demand therefore, file a return of income in the prescribed form and containing the prescribed information with the tax authority of the state in which the taxable person is deemed to be a resident together with a true and correct statement in writing
- (2) A taxable person shall file with the relevant tax authority, the returns stipulated in this section within 90 days from the commencement of every year of assessment.

**b. Employers of Labour-Section 81(2)**

- (1) Every employer shall be required to file a return with the relevant tax authority of all emoluments paid to its employees, not later than 31<sup>st</sup> January of every year in the preceding year
- (2) Any employer who contravenes the provision of this section shall be liable on conviction to a penalty of N500,000 in the case a body corporate, and N50,000 in the case of an individual

**a. Rendition of False Returns-Section 96(1)**

- (1) A person who (a) for the purposes of obtaining a deduction, set-off, relief or overpayment in respect of tax for himself or any other person, or who in a return, account or particulars made or furnished with reference to tax, knowingly makes a false statement or false representatives...is guilty of an offence and liable to a fine of N50,000 for an individual and N500,000 for corporate bodies or to imprisonment of not more than six months.

- (2) In the view forgoing, all taxable persons/ organizations are by this notice required to prepare their 2019 Annual Tax Return in the prescribed form and submit to CRIRS in Ms and Excel format (hard and soft copies) as follows:

- a. Income Tax Return Form (to be collected from CRS Internal Revenue Service or download from CRIRS website [www.crirs.ng](http://www.crirs.ng)

II. Evidence of Payment of tax.

**b. Employers of Labour**

- I. Completed form A (Income Tax Form for Returns of income and claim for allowances and relief)
- II. Form H1 & H2 (Annual Income Declaration)
- III. Schedule of tax deduction from the Employer containing the following information (Name of employer, Tax Identification Number (TIN) of employee, Consolidated relief, Tax deducted, Overall total tax charged and remitted).
- IV. Schedule of PAYE remittance in 2019 showing (Month, Amount, Period, Date, Receipt number) and copies of all receipt attached.

**3. The due date for submission of 2019 Annual**

Returns are as follows:

1. Self Employed Individuals - 31<sup>st</sup> March 2020
2. Employers of Labour - 31<sup>st</sup> January 2020

4. Please note that any self-employed individual or Employers of Labour who is required by law to file his or her annual return but fails to file the 2019 Annual Returns on the due date 31<sup>st</sup> Jan 2020 or renders falsified returns, CRIRS would rely on the provisions of section 94 (4), 96 (1) and any other relevant sections of Personal Income Tax (amendment) Act 2011, to prosecute defaulters.

All enquires should be directed to the office of The Executive Chairman, Cross River Internal Revenue Service, Calabar on +2348023081757 or visit [www.crirs.ng](http://www.crirs.ng)

Akpanke A. Ogar

Executive Chairman

Cross River Internal Revenue Service

