

CROSS RIVER STATE HOUSE OF ASSEMBLY

RESOLUTION NO 72 OF TUESDAY JUNE, 29 2021, APPROVING ON A PROSPECTIVE BASIS, THE PROHIBITION OF USE OF PRIVATE CONSULTANTS/AGENTS IN THE ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX IN CROSS RIVER STATE

1. Authority and Commencement

Pursuant to the Cross River State Revenue Administration Law, 2011 (as amended) the Cross River State House of Assembly hereby make the following regulation for the Prohibition of use of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Cross River:

2. Prohibition of use of Consultants and other third parties in assessing and collecting personal Income Taxes on behalf of Cross River State

From the 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 Information, Communication and Technology (ICT) Consultants whose services are used by the Cross River State Internal Revenue as part of the processes of assessment and collection of Personal Income Taxes.

3. Authority to assess and collect personal income taxes

Pursuant to the provision of section 2 of this Regulation, and section 7 of the Cross River State Revenue Administration Law, the Cross River State Internal Revenue Service 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.

4. Taxes covered by this Regulation

The taxes contemplated under this Regulation are; the Personal Income Taxes as defined under the Personal Income Tax Act, 2004 (as amended); the Cross River State Revenue Administration Law 2011 (as amended) and any other revenue Laws as may be passed by the State Cross River State House of Assembly

5. Review of Regulations

This Regulation is subject to review as the need arises by the Executive Chairman of Cross River State Internal Revenue Service periodically in liaison with relevant stakeholders and His Excellency the State Governor.

6. Interpretation:

In this Regulation: -

"Agents" include all persons who are involved in the provision of assessment and or collections services in respect of Personal Income Taxes (PITs) and who are not consultants as herein defined

"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.

"Executive Chairman" means the Chairman of Cross River State Board of Internal Revenue Service appointed pursuant to section 3(1)(a) of the Cross River State Revenue Administration Law, 2011 (as amended)

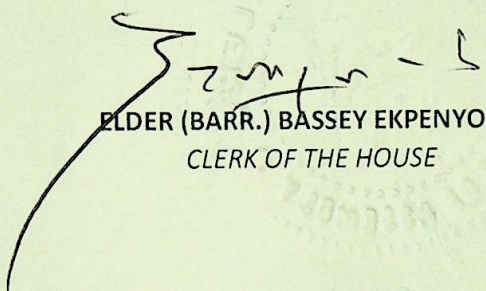
"MDA" means any Ministry, Department or Agency charged with the responsibilities of revenue generation in the State

"State" means Cross River

9.0 Citation:

This Regulation may be cited as Cross River State Assessment and collection of Personal Income Tax (Prohibition of use of Consultants/Agents) Regulation, 2021.

This printed impression has been carefully compared by me with the Legislation which has been passed by the Cross River State House of Assembly and found by me to be a true and correctly printed copy of the said Legislation.


ELDER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

Made at Calabar this 29th day of ICBANE 2020