



## **EDO 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 Edo State.**

### **1. Authority**

SECTION 1: In execution of the powers conferred upon me by the Edo State Revenue Administration Law 2012 and all other powers enabling me in that behalf as the Executive Chairman, Edo State Board of Internal Revenue, hereby make the following regulations.

### **2. Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Edo 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 assessment and collection of Personal Income Taxes'.

### **3. Authority to assess and collect personal income taxes:**

SECTION 3: Pursuant to the provision of Section 2 of this Regulation, and Section 9(b) and 10(2) of the Edo State Revenue Administration Law, 2012, the Edo State Board of Internal Revenue (ESBIR) 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:**

SECTION 4: The taxes contemplated under this Regulation are personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended), Edo State Revenue

Administration Law 2012 and other revenue laws as may be passed by the State House of Assembly.

**5. Review of the Regulations:**

SECTION 5: This Regulation is subject to review as the need arises by the Executive Chairman of Edo State Internal Revenue Service periodically.

**6. Interpretation**

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

**"Board"** means the Edo State Board of Internal Revenue established under section 1 of Edo State Revenue Administration Law 2012.

**"Executive Chairman"** means the Chairman of the Service/Board appointed pursuant to section 2 of Edo State Revenue Administration Law 2012.

**"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 not consultants are as defined above.

**7. Citation**

SECTION 7: This Regulation may be cited as Edo State Regulation (Prohibition of Private Consultant/Agent from Assessment and Collection of Personal Income Tax) and shall come into force on 4<sup>th</sup> of June 2021.

  
**IGBINIDU INNEH**  
Executive Chairman  
Edo State Board of Internal Revenue