



PAYE ASSESSMENT PROCESS:

1. All employers of labour having employees in Edo State are required by the Personal Income Tax Act 2004 (As amended) to register as a PAYE deducting and remitting agents, within six (6) months of commencement of business in the State.
2. An employer of labour visits the tax office at the beginning of each year to collect Tax Return Form H1 (previous year payroll and tax information) and H3 (current year payroll information) or the tax officer identifies the potential PAYE establishment and serve the above forms. These forms are also available on EIRS website: <https://eirs.gov.ng/tax-document/>.
3. The completed forms are returned electronically via our email: info@eirs.gov.ng or softcopy/hardcopy by courier to the tax office nearest Tax Office to the tax payer. The taxpayer may also decide to physically deliver the soft and hard copies of the forms at the nearest Tax Office.
4. The deadline for the submission of the completed tax return form H1 is 31st January of each year. Whilst, tax return form H3 is 31st March of each year of assessment as stipulated in the tax law.
5. Failure to submit the completed tax return form H1 within the time stipulated above attracts a penalty of ₦500,000 for body Corporate, and ₦50,000 for individual.
6. Based on the information contained in the completed tax return form H3, tax assessment is computed and generated electronically for the employees of the establishment.
7. A coded analysis showing the tax payable by each employee is sent to the establishment.

8. The employer is expected to deduct and remit to the Tax Authority, the PAYE Tax of its employees, not later than the 10th day of the succeeding month after salaries have been paid.
9. When an employer fails to remit the deducted PAYE Tax within the period stated in '8' above, a penalty charge and interest will be added to the unremitted PAYE.
10. Payment is made using our various payment channels and instant receipt generated.
11. Once an employer has remitted in full, the tax liability of his employees for the past 3 years, any of the employee can apply in writing to the Tax Authority for a tax clearance certificate (TCC).
12. By law, Tax clearance certificate is prepared and issued within 2 weeks on demand. However, it can be processed within 24 hours or less upon meeting all requirements.

For more information visit: <https://eirs.gov.ng/wp-content/uploads/2018/04/CONDITIONS-FOR-OBTAINING-TAX-CLEARANCE-CERTIFICATE.pdf>

Signed by

The Chairman
EIRS

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DIRECT ASSESSMENT PROCESS:

- 1** Every taxable person chargeable with income shall without notice or demand file a return of income in the prescribe form for every year of assessment, within 90days from 1st January of each year.
- 2** However, the Tax officer may identify the potential taxpayer and serve tax return form or the Taxpayer goes to the tax office to collect the tax Return form A for the filing of tax returns at the beginning of each year.
- 3** The taxpayer files a tax returns stating the income he earned in the preceding year, and upon satisfaction of the income declared and available information about the taxpayer with the Tax Authority, an assessment is raised and served on the taxpayer immediately.
- 4** Where the taxpayer fails to file tax returns, the taxable income is assessed based on a best of judgement assessment by the tax authority after nine (90) days from the beginning of the year.
- 5** The notice of assessment is served on the taxpayer in his place of business or residence.
- 6** Once the assessment is served, the taxpayer has a period of 60days to pay the tax assessed or 30days to object the assessment.
- 7** Where the assessment is reviewed due to an objection raised by the taxpayer, the taxpayer has a period of 30days from the date of service of the reviewed assessment to make payment.

- 8** Where the taxpayer fails to make payment within the period specified in number 6 and 7 above, a demand notice stating the outstanding tax liability in addition to a penalty charge and interest of the tax owed is computed and served on the taxpayer.
- 9** Once the demand notice is served, a taxpayer has a period of 30days to make payment and when he/she fails to make payment after the expiration of the Demand Notice, the Tax Authority will proceed to enforce the tax due in line with the provision of the Personal Income Tax Act 2004 (As Amended).
- 10** Payment is made using our various payment channels and instant receipt is generated.
- 11** . Where a taxpayer has paid in full, his tax liability for the past 3yrs, he can apply in writing to the tax authority for a tax clearance certificate.
- 12** By law, a tax clearance certificate is prepared and issued within 2weeks on demand. However, it can be processed within 24hours or less having met all requirements.

Signed by

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PROCESS OF GETTING TAXPAYER IDENTIFICATION NUMBER (TIN)

Individual

- A taxpayer comes to the office with his/her BVN printout from the Bank showing the passport photo.
- TIN form is given to the Tax payer to fill. This takes about 10 to 15 minutes.
- TIN officer verifies the form and make correction if any. This takes about 2 minutes.
- TIN officer then proceed to login to the JTB portal to commence registration of the individual. This takes about 15 minutes.
- TIN number is generated from the JTB portal. This takes about 5 minutes.
- TIN officer prints the certificate and gives it to the Taxpayer. This takes about 5 minutes.

Non-individual

- Tax payer submit certificate of incorporation or certificate of registration of business name to the TIN Officer.
- TIN officer login to JTB portal to commence registration. This takes about 15 minutes.
- Non-individual tin number is generated. This takes about 5 minutes.
- TIN officer prints the certificate and gives it to the taxpayer. This takes about 5 minutes.

NOTE: The process of generating TIN is within 5mins to an hour depending on the network.

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