



## **EBONYI 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 Ebonyi State thus;

### **1. Authority and Commencement**

SECTION 1: In exercise of the powers conferred upon the Ebonyi State Internal Revenue Service (herein referred to as "the Service") by Section 7 of the **Ebonyi State Internal Revenue Service for the Collection and Administration of Revenue Due to Ebonyi State and Local Government Council Law, 2020, Executive Order No. 007 of 2020** and all other powers enabling me in that behalf, I, **the Executive Chairman of Ebonyi State Internal Revenue Service** hereby make the following regulations which shall commence from the 1<sup>st</sup> of June 2021.

### **2. Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Ebonyi State.**

SECTION 2: Pursuant to the **Executive Order No.007 of 2020** and from the date of commencement of this Regulation, all services hitherto rendered by consultants on behalf of the

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State, through arrangements or agreements related to the assessment and direct 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 the assessment and collection of Personal Income Taxes and Tax Practitioners or Chartered Accountant whose service is only to collect information for back duty audit on personal income taxes as stated in section 16 subsection 2ii of the **Ebonyi State Internal Revenue Service for the Collection and Administration of Revenue Due to Ebonyi State and Local Government Council Law, 2020**, which are to expire after a grace period of three (3) years from the date of commencement.

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

SECTION 3: Pursuant to the provision of Section 2 of this Regulation, and Section 7 of The **Ebonyi State Internal Revenue Service for the Collection and Administration of Revenue Due to Ebonyi State and Local Government Council Law, 2020**, the Ebonyi State Internal Revenue Service (EBSIRS) 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 and Local Government Areas, as intended under the EBSIRS 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); **Ebonyi State Internal**

**Revenue Service for the Collection and Administration of Revenue Due to Ebonyi State and Local Government Council Law, 2020** and other revenue laws as may be passed by the State House of Assembly.

## 5. Interpretation

SECTION 5: In this Regulation, unless the context otherwise requires interpretation:

**“The Service”** means the Ebonyi State Internal Revenue Service established under section 6 of **Ebonyi State Internal Revenue Service for the Collection and Administration of Revenue Due to Ebonyi State and Local Government Council Law, 2020**.

**“Executive Chairman”** means the Substantive or Acting Chairman of the Internal Revenue Service/Board appointed by the Executive Governor pursuant to section 8 of **Ebonyi State Internal Revenue Service for the Collection and Administration of Revenue Due to Ebonyi State and Local Government Council Law, 2020**;

**“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.

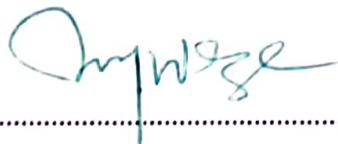
**“Agents”** include all persons who are involved in the provision of assessment and/or collection services in respect of PIT and who are not consultants as defined above.

**“MDA”** means any Ministry, Department or Agency charged with responsibility for revenue generation in **Ebonyi State**;

**6. Citation:**

SECTION 6: This Regulation may be cited as the **Ebonyi State Regulation for the Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of State and Local Government Areas of Ebonyi State** and shall come into force on the 1<sup>st</sup> of June 2021.

**Signed**



**Agwu Nweze**

Acting Chairman,  
Ebonyi State Internal Revenue Service

Approved this Tuesday, the 1<sup>st</sup> day of June 2021 by:



**His Excellency, Engr. David Nweze Umahl FNSE, FNATE**  
**Governor of Ebonyi State**

**THE NEXT PAGE IS  
THE GOVERNOR'S  
EXECUTIVE ORDER 007 OF 2020**



## EXECUTIVE ORDER NO. 007 OF 2020

**EXECUTIVE ORDER FOR THE PROHIBITION OF PRIVATE CONSULTANTS OR AGENTS FROM THE ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX FOR BOTH STATE AND LOCAL GOVERNMENT AREAS IN EBONYI STATE.**

**WHEREAS:**

- a. It is the sole responsibility of State revenue agency to wit-Ebonyi State Internal Revenue Service to assess and collect personal income tax in the State.
- b. It has become imperative to issue an Order prohibiting, on a prospective basis, the contracting of private consultants for the assessment and collection of personal income tax for both State and Local Government Areas in Ebonyi State.

**NOW THEREFORE, I, ENGR. DAVID NWEZE UMAHI,** *(FNSE, FNATE)*, Governor of Ebonyi State of Nigeria, in the exercise of the powers conferred on me by the Constitution of the Federal Republic of Nigeria 1999 and further, pursuant to all other enabling laws and powers in that regard, hereby issue the following Executive Orders, for the prohibition of private consultants/agents from the assessment and collection of personal income tax for both State and Local Government Areas in Ebonyi State.

  
01/01/2020

## **CITATION, COMMENCEMENT AND APPLICATION**

1. This Order may be cited as the Executive Order (Prohibition of private consultants/agents from the assessment and collection of personal income tax in Ebonyi State) Order, No. 007 of 2020 and shall come into force on the **1<sup>st</sup> day of January, 2020.**
2. All acts done prior to the commencement of this Order to prohibit private consultants/agents from the assessment and collection of personal income tax in Ebonyi State are hereby ratified.

## **PURPOSE**

The purpose of this Order is to prohibit private consultants or agents from the assessment and collection of personal income tax for both State and Local Government Areas in Ebonyi State.

## **DECLARATION**

I hereby issue the following Orders, that is to say:

1. The contracting of private consultants for the assessment and collection of personal income tax for both State and Local Government Areas in Ebonyi State is hereby prohibited.
2. The Ebonyi State Internal Revenue Service shall subject to the provision of this Order make regulations for the assessment and collection of personal income tax on behalf of the Ebonyi State Government or other incidental matters.



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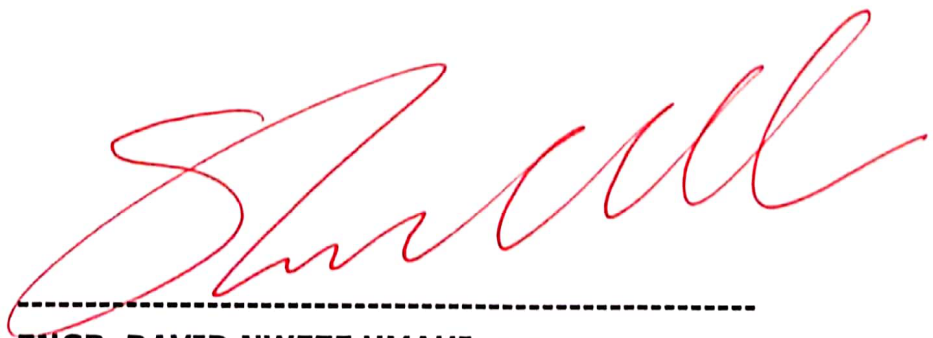
**OFFENCES**

1. Any person, group or staff of Ebonyi State Internal Revenue Service who-
  - i. Fails to comply with the directives or requirements issued under this Order or who engages or caused to be engaged private consultants for the assessment and collection of personal income tax in Ebonyi State, is guilty of an offence and shall be liable on conviction to a fine of One Million Naira or two years imprisonment or both such fine and imprisonment.

**ALTERATION, AMENDMENT OR SUPPLEMENTARY REGULATIONS**

I shall from time to time and when the need arises review, alter, amend or change any of the directives or issue fresh Order to deal with new developments.

*GIVEN UNDER MY HAND AND SEAL, THIS 1<sup>st</sup> DAY OF JANUARY, 2020*



**ENGR. DAVID NWEZE UMAHI, FNSE, FNATE**  
GOVERNOR  
EBONYI STATE OF NIGERIA

*01/01/2020*