



DELTA STATE GOVERNMENT OF NIGERIA

DELTA STATE BOARD OF INTERNAL REVENUE

HEADQUARTERS: *Office of the Executive Chairman*

Revenue House 105, Airport Road, Warri, Delta State. Tel: 09053964100, 09053964118

Email:- chairmandbir@yahoo.com, Website:- www.deltabir.com

DELTA STATE REGULATION FOR THE PROHIBITION OF PRIVATE CONSULTANTS/AGENT FROM THE ASSESSMENT AND COLLECTION OF PERSONAL TAX

A Regulation made for the prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Delta State pursuant to provisions of section 11(2) of the Delta State Internal Revenue Service Law, 2020, which states inter alia, *“The Board shall, subject to the approval of the Governor appoint and employ consultants, including practicing tax practitioners, legal practitioners, chartered accountants and such other professionals as agents to transact any business or to do any act required to be done in the execution of its functions or for carrying into effect the purpose of this Law except matters relating to Income Tax Assessment and collection.”*

1. Authority and Commencement

In execution of the powers conferred upon me by Section 79 of the Delta State Internal Revenue Service Law, 2020, which states:

Power to
make
Regulations.

79. The Service may, with the approval of the Board, make such Rules and Regulations as are necessary to give effect to the provisions of this Law or any other enactment and for the due administration of its provisions, and may in particular, make Regulations:

- (a) prescribing the form for returns and other information required under this Law or any other enactment;
- (b) prescribing the procedure for obtaining any information required under this Law; and
- (c) on any incidental matter.

and all other powers enabling me in that behalf, I, **Sir Monday John Onyeme, Executive Chairman, Delta State Internal Revenue Service**, on behalf of the **Service**, based on the approval of the **Board** hereby make the following regulations.

2. Prohibition of Consultants and other third parties from assessing and collecting personal income on behalf of Delta State.

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 the 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 Sections 3(1)(3), 4(1)-(3), 11(1)(a)-(f) of the Delta State Internal Revenue Service Law, 2020, The Delta State Internal Revenue Service (DSIRS) 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 personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended); the Delta State Internal Revenue Service Law, 2020 and other revenue laws as may be passed by the State House of Assembly.

5. Review of the Regulation:

This Regulation is subject to review as the need arises by the Executive Chairman, DSIRS periodically in liaison with the Delta State House of Assembly.

6. Interpretation

In this Law, unless the context otherwise requires interpretation:

“**Board**” means Delta State Internal Revenue Service Board established under section 5 of the Delta State Internal Revenue Service Law, 2020.

“**Service**” means the Delta State Internal Revenue Service established under section 3 of the Delta State Internal Revenue Service Law, 2020.

“**Executive Chairman**” means the Chairman of the Service appointed pursuant to section 10(2) of the Delta State Internal Revenue Service 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**” includes 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” mean any Ministry, Department or Agency charged with responsibility for revenue generation in Delta State;

7. **Citation:**

SECTION 7: This Regulation may be cited as the Delta State Regulation (Assessment and Collection of Personal Income Tax) and shall come into force on 30th June, 2021

A handwritten signature in green ink, appearing to read 'Monday John Onyeme', is written over the printed name below.

Sir Monday John Onyeme
Executive Chairman