



EKITI STATE INTERNAL REVENUE SERVICE
COVID-19 PANDEMIC TAX COMPLIANT RELIEFS GUIDELINES TO TAX
ADMINISTRATION OFFICIALS AND AGENTS ON THE
IMPLEMENTATION STRATEGY

To all tax officials [to be pasted on notice boards of all the Tax Stations, and given to all the District Tax Officers, agents as well as relevant MDAs].

Further to the announcement made in 'THE NATION' newspaper of Wednesday, July 29, 2020 outlining the reliefs available under the State COVID-19 mitigation strategy, revenue officers are to undertake the following:

1. Full amnesty on Land Use Charge [LUC] arrears.

- a. Please ensure that no assessment is raised on land owners for the six consecutive years covering 2013 through 2019.
- b. Keep records of [a] above in LUC Register.

2. Waiver of Penalties and Interest on LUC.

- a. Ensure no penalties and interest are charged in respect of LUC for 2020 on land owners who make payments on or before November 30, 2020.
- b. Ensure LUC paid from December 1, 2020 attracts interest and penalties as enshrined in the Land Use Charge Law, 2013.
- c. Keep records of such payments in [a] and [b] above in LUC Register and File a copy of the bill and the corresponding payment receipts in land owner's file.

3. 50% Presumptive Tax reduction for Traders, artisans etc. in 2020

- a. Please ensure that presumptive tax payable by traders, artisans etc. in the informal sector is reduced by 50%.
- b. It is expected that a 50% reduction is reflected in the difference between the amount on the Tax Assessment raised and the corresponding tax payment receipt for 2020 tax year.
- c. A copy of each of the Tax Assessment and tax receipt for the period should be kept in the file of taxpayer.

4. Form A [Personal Income Tax Returns]

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04/08/2020

Deferral of filing dates;

- a. Please ensure that returns made from March 31, 2020 to September 30, 2020 are not to be charged late filing interest and penalties.
- b. Keep records of such returns in Tax Register booklet and put a copy of Form A in taxpayer's file.
- c. Returns received after September 30, 2020 should be subjected to late filing penalties and interest to be calculated from October 1, 2020 to the date such returns is filed or returned.

5. 5% Tax Rebate for 2019

- a. Please ensure that rebate of 5% is given to taxpayers who file and pay their tax liability for 2019 accounting year on or before July 31, 2020.
- b. Such rebate should be deducted from the tax liability for 2019 rather than making cash refund to the affected taxpayers.
- c. Ensure that tax liability that is paid from August 1, 2020 is expected to be made in full.
- d. Keep records of such payments in [b] and [c] above separately and file a copy in taxpayers file.

6. PAYE: Waiver of Penalties and interest.

- a. **Note that PAYE monthly returns and payments not received in the period of March through September, 2020 should be noted and reminder should be sent to the taxpayer to explain that, the condition to benefit from the relief above is that taxpayer is expected to make deferred payment on or before October 31, 2020 or should have entered into an agreement with the Tax Authority with regards to an instalment plan to address any PAYE arrears while ensuring that the current and future PAYE payments are remitted at the appropriate time.**
- b. Please ensure that returns made between March 31, 2020 and September 30, 2020 are not to be charged late filing of interest and penalties.
- c. Ensure that the records of such returns are kept in PAYE Returns Book and a copy of the returns put in taxpayer's file.
- d. Returns received after October 14, 2020 will be subjected to late filing penalties and interest to be computed from the October 15, 2020 to the date such returns is filed or returned.
- e. **Note that notice /text messages in respect of extension of deadline till October 14, 2020 should be sent to taxpayers not later than October 1, 2020.**

For further enquiries, kindly contact us through any of the following call lines:
07045555137, 07045555139.


Eleazar Olumuyiwa Ogunmilade
Executive Chairman