



LAGOS STATE GOVERNMENT

PUBLIC NOTICE



DEDUCTION AT SOURCE OF WITHHOLDING TAX (WHT) ON COMPENSATION PAID TO AGENTS, DEALERS, DISTRIBUTORS AND RETAILERS BY PRINCIPAL COMPANIES/OPERATORS.

In furtherance of its statutory mandate of tax administration within the State, Lagos State Internal Revenue Service [LIRS] continuously seeks measures to improve tax administration and enhance ease of compliance with various tax obligations due to the State. Consequently, we are pleased to bring to the attention of the general public, all taxpayers and companies particularly those in the Gaming and Lottery sector, Fast Moving Consumer Goods [FMCGs] sector including Multi-Level Marketing [MLM] entities, a new withholding tax software tagged **WHTAPP**.

The software is an initiative jointly facilitated by the Joint Tax Board [JTB] and Nigeria Employers Consultative Association [NECA] after extensive deliberation with stakeholders, aimed at easing the statutory obligation of filing returns and payment of withholding tax due on applicable transactions across the Country. The Application is currently hosted on the JTB website as **WHTAPP PORTAL** and scheduled for public access from September 1st, 2021.

WHTAPP would largely reduce the turnaround time associated with compliance with the statutory obligations of submitting monthly schedule of every compensation in form of grant, payment, agency fees, commissions, rebates on conditional sale or consignment sales made to non-limited liability entities or individuals resident in Lagos State. This and similar schedules can easily be populated and edited on the **WHTAPP** portal indicating the Beneficiary's Name, Beneficiary's NIN, Beneficiary's PID/TIN, Beneficiary's contact phone number, Beneficiary's address, Nature of grant/payment, Gross Amount, WHT Rate, WHT deducted, Net Amount granted/paid.

The software is capable of assisting taxpayers in making accurate withholding tax deductions due from source and render correct reports to the tax authorities. It is designed to work with existing Remitta[®] payment systems, from where tax deductions will be made per transaction and remitted to relevant States, periodically. The system also has provisions for reconciliation and queries.

The general public, especially operators in the above-mentioned sectors are advised to adopt for usage, the **WHTAPP PORTAL** (as hosted on the JTB website) in fulfilling their statutory obligation of filing and paying WHT due to the State Government. Also, companies/operators that have been in default on historical transactions are encouraged to use the software and other existing mediums to remediate on or before **October 31st, 2021** to avoid imposition of penalties and interest by LIRS.

STRICT COMPLIANCE IS HEREBY ADVISED.

For further enquiries, please call **0700-CALL LIRS (0700 2255 5477)** or visit www.lirs.gov.ng

Signed

Ayodele Subair
Executive Chairman

Lagos State Internal Revenue Service

The Good Shepherd Building, Block H, Plot H1, Central Business District, Alausa, Ikeja, Lagos State.

E: info@lirs.gov.ng Tel: 08092255477, 08093355477, 0700-CALLLIRS (0700 2255 5477)

www.lirs.gov.ng [@lirsgovng](https://twitter.com/lirsgovng) [f lirsgovng](https://www.facebook.com/lirsgovng) [i lirsgovng](https://www.instagram.com/lirsgovng) [YouTube lirsgovng](https://www.youtube.com/lirsgovng)