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## **Lagos State Regulation for the Prohibition of Private Consultants/Agents from the Assessment and Collection of Personal Income Tax**

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## **Lagos State Regulation for the Prohibition of Private Consultants/Agents from the Assessment and Collection of Personal Income Tax**

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**A Regulation made for the Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Lagos State.**

### **Preamble**

Pursuant to the powers conferred on the Lagos State Board of Internal Revenue (referred to in these Regulations as "the Board") by section 77 of the Lagos State Revenue Administration Law 2006, and all other powers enabling the Board, the Chairman of the Board hereby makes the following Regulation

#### **1. Purpose**

The purpose of this Regulation is to define policies and procedures of the Lagos State Internal Revenue Service which is the operational arm of the Board (herein after referred to as the Service) for employing, contracting and monitoring consultants/agents required for technical assistance services, procurement services and any other service as may be required by the Service, upon the consent of the Board.

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

If prior to this Regulation there exists any appointment or employment of any consultant/agent by the Service, whose scope of engagement conflicts with the provisions of the Regulation, such engagement or employment shall immediately to that extent cease and be brought in conformity with the Regulation.

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

Pursuant to the provision of Section 2 of this Regulation and Section 88(4) of the Personal Income Tax Act, 2004 (as amended), the Lagos State Internal Revenue Service (LIRS) shall henceforth have the exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all Personal Income Taxes (PIT) 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), Lagos State Revenue Administration Law, 2006 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, LIRS.

#### 6. Interpretation

In this Regulation, unless the context otherwise requires interpretation:

“**Board**” means the State Board of Internal Revenue established under section 1 of Lagos State Revenue Administration Law, 2006.

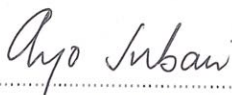
“**Executive Chairman**” means the Chairman of the Board appointed pursuant to section 2 of the Lagos State Revenue Administration Law, 2006;

“**Consultants**” include accountants, legal practitioners or other recognized professionals that have been certified by relevant professional bodies in Nigeria, as the case may be.

“**Agents**” includes all persons who are not employees of the Service or are not consultants as defined above

#### 7. Citation:

This Regulation may be cited as the **Lagos State Regulation for Assessment and Collection of Personal Income Tax** and shall come into force on 17th June 2021.



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Ayodele Subair  
Executive Chairman