



LAGOS STATE GOVERNMENT

PUBLIC NOTICE



TAX AUDIT RECONCILIATION COMMITTEE (TARC) MEETING PROCEDURES

Overview:

Lagos State Internal Revenue Service [LIRS] is issuing this Public Notice to the general public and all taxpayers particularly those with matters under reconciliation with the Agency.

The Notice is not intended to amend or override the provisions of any law in force in Nigeria including Personal Income Tax Act [PITA] as amended but to advise modifications to the process for conduct of TARC meetings, after taking due cognizance of challenges posed by the Covid-19 pandemic.

Legal and Regulatory Bases

- Section 29 of the Finance Act [FA] 2019 affirms the admissibility of electronic delivery of correspondences and by implication soft copies/electronic documents.
- Advisory on Physical Distancing as well as other Protocols issued on Public Health and Safety by Federal and Lagos State Government and other relevant Health Authorities.

Explanations and Compliance Requirements:

The modifications which are applicable henceforth to TARC meeting procedures, are as stated below:

1. The default mode for TARC meetings shall be video-conferencing. Physical meeting shall be an exception
2. Virtual TARC meetings shall be constituted and hosted by LIRS.
3. Documentary evidence shall be in softcopies but where these are not available, hardcopies will be accepted.
4. Every issue raised by taxpayers must be supported with relevant documentary evidence. Failure to adhere to this rule shall render such issue moot and dischargeable.
5. **For an objection to be valid the taxpayer must state their undisputed position and provide evidence of payment of same.**
6. Where the documents submitted with and or attached to the objection letter are deemed inadequate or insufficient to address all objection issues, the Agency may call for additional documentations.
7. TARC Meetings may be constituted when or where:
 - Submitted documents indicate conflicting or contradictory position on objection issues.
 - Field audit findings are materially higher than taxpayers' position
 - Deemed necessary by LIRS.
8. All documents for resolution of objection issues must be front-loaded to the Agency at least a week before TARC meeting as no new documentary evidence will be considered during the meeting except in an extra-ordinary circumstance and at the discretion of the TARC Chairperson.

For further enquiries, please call **0700-CALL LIRS (0700 2255 5477)/08155096314** or email us at **Tarc@lirs.net**

Signed

Ayodele Subair
Executive Chairman

Lagos State Internal Revenue Service

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