



IMO STATE INTERNAL REVENUE SERVICE

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IMO STATE REGULATION 001 FOR THE PROHIBITION OF PRIVATE CONSULTANTS/AGENTS FROM ASSESSING, COLLECTING, RECOVERING AND ACCOUNTING OF PERSONAL INCOME TAXES AND OTHER TAXES, REVENUE AND LEVIES IN IMO STATE.

A regulation made for the prohibition of consultants and other third parties from assessing, collecting, recovering and accounting for Personal Income Taxes and other taxes, revenues and levies on behalf of the Government of Imo State as follows:

1. Authority and Commencement

In execution of the powers conferred upon the Imo State Board of Internal Revenue by the Imo State Revenue Administration Law (ISRAL) No. 23 2019 (amended), and all other powers enabling it in that behalf, the following regulations are hereby issued:

2. Prohibition of consultants and other third parties from assessing and collecting Personal Income Taxes and other taxes, revenue or levies on behalf of Imo State.

- i. 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, collection, recovery and accounting of personal income taxes and other taxes/revenue of the State are hereby prohibited and terminated.
- ii. ICT consultants whose services are used as part of the process of assessment and collection of Personal Income Taxes and other taxes/revenue are exempted by this regulation.

3. Authority to assess and collect Personal Income Taxes:

Pursuant to the provision of paragraph 1 (i) of this regulation, and Sections 23 & 33 of The Imo State Revenue Administration Law No. 23, 2019 (amended), the Imo Internal Revenue Service (IIRS) shall henceforth have the exclusive powers and therefore

assume sole authority and responsibility for assessing, collecting, recovering and accounting for personal income taxes and other taxes/revenues in the State, as intended under the Law including but not limited to Local Government Taxes, Fees, Property Taxes, Land Use Charges, Ground Rates, Tenement Rates, Market Stalls Rates, Signage, Advertisements, Permits, Licenses, Tickets and other revenues pursuant to the functions of the **Imo State Joint Revenue Committee** on Tax Administration harmonization as provided under **Sections 26 and 27 of the Imo State Revenue Administration Law No. 23, 2019.**

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** (amended); **Imo State Revenue Administration Law No. 23, 2019** (amended) and **any revenue law** enacted by the Imo State House of Assembly.

5. Review of the Regulations:

This Regulation is subject to periodical review by the Imo State Board of Internal Revenue where the need arises.

6. Interpretation:

In this regulation, unless the context otherwise requires:

"Board" means the Imo State Board of Internal Revenue established under section 3 of the Imo State Revenue Administration Law No. 23, 2019 (amended).

"Executive Chairman" means the Chairman of the Board appointed pursuant to section 4 of the Imo State Revenue Administration Law No. 2019 (amended).

"Consultants/Agents" include all persons who are involved in the provision of assessment and/or collection services in respect of PIT and other taxes/revenue.

"Other taxes/revenue" means any revenue generated by any Ministry, Department or Agency in Imo State.

7. Citation:

This Regulation may be cited as the Imo State Regulation 001 for the Prohibition of Private Consultants/Agents from the Assessing, Collecting, Recovery and Accounting of Personal Income Tax and Other Taxes/Revenue and shall come into force on 1st April, 2021.

Justice R. Okoye (FCA)

Executive Chairman

Date: 1st April, 2021.

