



JIGAWA STATE GOVERNMENT

## BOARD OF INTERNAL REVENUE

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Our Ref. BIR/R002/V.I

Your Ref. \_\_\_\_\_

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### PUBLIC NOTICE ISSUED BY THE HONOURABLE COMMISSIONER FOR FINANCE AND ECONOMIC PLANNING JIGAWA STATE

In consideration of the negative effects of the Covid-19 pandemic on Small, Medium and Micro Enterprises in the State, the Jigawa State Government has approved the following incentives/Tax relief program:

1. A tax holiday for 18 months with the effect from 1<sup>st</sup> July, 2020 up to December, 2021 to all new enterprises (Business name only) and individual businesses that will come up after coronavirus 19 pandemic in the State;
2. One year tax holiday (from 1<sup>st</sup> July, 2020 to 30<sup>th</sup> June, 2021) as incentive to all existing Small and Medium Scale Enterprises (Business names only) whose businesses suffered as a result of covid-19 pandemic;
3. All existing enterprises (business name only) and individual taxpayers in the State have an extension date of filing their returns until 30<sup>th</sup> September, 2020.
4. Reduction of penalty and interest to one single digit number i.e. from 10% to 5% on penalty and from 21% to 9% on interest respectively, for late filing of annual returns by individual taxpayers and enterprises.
5. A 50% waiver on business premises license.
6. A 50% waiver on informal sector taxpayer from 1<sup>st</sup> July, 2020 up till 31<sup>st</sup> December, 2021 as contained under 5<sup>th</sup> schedule, section 57(1) of Jigawa State Revenue (codification and consolidation) law no. 4 of 2019 with effect from 1<sup>st</sup> July, 2020 up till 31<sup>st</sup> December, 2021.
7. A 50% waiver for ware house rent for businesses at the EPZ by Ministry of Commerce.
8. These incentives does not affect corporate bodies who are required to file their returns in respect of their employees on or before 31<sup>st</sup> January of each year.

