




**Prohibition of Consultants and Other Third Parties  
From Assessing and Collecting Personal Income  
Taxes on Behalf of Jigawa State Internal Revenue Service.**

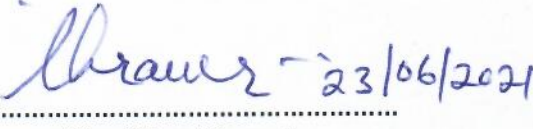
Pursuant to the powers conferred on the Jigawa State Internal Revenue Service (JSIRS) by Section 10 (1e) and the provisions of Section 10 (2a) of the Jigawa State Revenue (Codification and Consolidation) Law No. 4 of 2019, this regulation is hereby issued on the prohibition of consultants and other third parties from assessing and collecting personal income taxes on behalf of the Jigawa Internal Revenue Service (JSIRS)

Accordingly:

- a) From the date of commencement of Law No. 4 of 2019, wherever they may exist, all services hitherto rendered by consultants on behalf of the State, through arrangements or agreements related to the assessment and collection of personal income taxes in the State are hereby prohibited and terminated apart from ICT Consultants whose services are used as part of the process of the assessment and collection of Personal Income and other Taxes as the case may be.
- b) Pursuant to the provision of Section 10(2)(a) of the Jigawa State Revenue (Codification and Consolidation) Law No 04 2019, the Jigawa State Internal Revenue Service (JSIRS) shall henceforth have the exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all Personal Income Taxes (PITs) in the State, as intended under the Law;
- c) The taxes covered by this Regulation: are personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended); Jigawa State Revenue (Codification and Consolidation) Law No 04 2019 and other revenue laws as may be passed by the State House of Assembly.

This Regulation may be cited as the Jigawa State Regulation (Assessment and Collection of Personal Income Tax) and shall come into force on 23<sup>rd</sup> of June, 2021. The regulation reinforces the provisions of Section 10 (2a) of Law No. 04 of 2019.

  
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**Ibrahim Babangida Umar**  
**(Honorable Commissioner for Finance and  
Economic Planning)**

  
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**Ibrahim Ahmed**  
**(The Executive Chairman, Jigawa  
Internal Revenue Service)**