

GOMBE STATE INTERNAL REVENUE SERVICE

Internal Memo

Administrators' Office

To: All Staff and Assessment Officers

From: Administrator, GSIRS

Date: July 17, 2020

**SUBJECT: GUIDELINES TO TAX ADMINISTRATION OFFICIALS AND AGENTS
ON THE IMPLEMENTATION STRATEGY**

Further to the announcement made on Friday July 17, 2020 outlining reliefs/concessions available under the State Covid-19 mitigation strategy, revenue officers are to undertake the following:

Form A (Personal Income Tax Return)

Deferral of filing dates; Waivers:

- a. Please ensure returns made between 31st March, 2020 and 31st August, 2020 are not to be charged late filing interest and penalties.
- b. Keep records of such returns in Covid -19 palliative file and put a copy of form A in taxpayers file.
- c. Returns received after 31st August, 2020 will be subjected to late filing penalties and interest from the 31st October, 2020 to the date filed/returned.
- d. The Management would continue to update staff if there is need for further adjustment or consideration.

Thank you.

GOMBE STATE INTERNAL REVENUE SERVICE

Internal Memo

Administrators' Office

To: Market Collection Agents

From: Administrator, GSIRS

Date: July 17, 2020

**SUBJECT: GUIDELINES TO TAX ADMINISTRATION OFFICIALS AND AGENTS
ON THE IMPLEMENTATION STRATEGY**

Further to the announcement made on Friday July 17, 2020 outlining reliefs available under the State covid-19 mitigation strategy, your staff are to undertake the following:

Deferral of following collections [e.g Road taxes/ rates)

- a. Please ensure that your staff do not collect or threaten to collect payments due between 31st March, 2020 and 31st August, 2020. This does not mean that you cannot request for arrears arising before the dates above, but do so following procedure and consider whether the option to collect such sums can be extended to include instalment payment and seek the Service approval for this.
- b. Keep records of those relieved of payments during the period and ensure that you continue to sensitise taxpayers that will have to pay the fee after 31st October, 2020.
- c. You are expected to use the opportunity to enumerate more taxpayers and the Service will continue to assign GTIN to new taxpayers.
- d. The Management would continue to update staff if there is need for further adjustment or consideration.

Thank you.

GOMBE STATE INTERNAL REVENUE SERVICE

Internal Memo

Administrators' Office

To: All Staff/PAYE Units

From Administrator, GSIRS

Date: July 17, 2020

SUBJECT: GUIDELINES TO TAX ADMINISTRATION OFFICIALS, CONSULTANTS AND AGENTS ON THE IMPLEMENTATION STRATEGY

Further to the announcement made on Friday July 17, 2020 outlining reliefs available under the State covid-19 mitigation strategy, your staff are to undertake the following:

- a. Note that PAYE monthly returns and payment not received in the period (December 2019 to June 30, 2020 should be noted and reminders sent to explain that to benefit from the relief they should make the deferred payment on or by October, 2020 or have entered into an agreement for an instalment plan to address any PAYE arrears while ensuring that the current and future PAYE payments are remitted on time.
- b. Please ensure returns made between 31st March, 2020 and 31st August, 2020 are not to be charged late filing (interest) and (penalties).
- c. Keep records of such returns in Covid -19 file and put a copy of form A in taxpayers file.
- d. Returns received after 31st August, 2020 will be subjected to late filing penalties and interest from the October 31, 2020 to the date filed/returned.
- e. The Management would continue to update staff if there is need for further adjustment or consideration.

Thank you.

GOMBE STATE INTERNAL REVENUE SERVICE

Internal Memo

Administrators' Office

To: Motor Licensing Unit

From: Administrator, GSIRS

Date: July 17, 2020

**SUBJECT: GUIDELINES TO TAX ADMINISTRATION OFFICIALS AND AGENTS
ON THE IMPLEMENTATION STRATEGY**

Further to the announcement made on Friday July 17, 2020 outlining reliefs available under the State covid-19 mitigation strategy, your staff are to undertake the following:

- a. Note that Registration of vehicle particulars has been slashed by 5% of the original cost to enable all road users comply with road traffic regulations.
- b. Renewal of vehicle particulars has been slashed by 10% of the original cost to enable all road users comply with road traffic regulations.
- c. Please ensure returns made between 31st March, 2020 and 31st August, 2020 are not to be charged late filing (interest) and (penalties).
- d. Keep records of such registration and renewals in Covid -19 file and put a copy of such transactions in taxpayers file.
- e. Returns received after 31st August, 2020 will be subjected to full payment from October 31, 2020 to the date filed/returned.
- f. The Management would continue to update staff if there is need for further adjustment or consideration.

Thank you.

GOMBE STATE INTERNAL REVENUE SERVICE

Internal Memo

Administrators' Office

To: Head, Withholding Tax Unit

From: Administrator, GSIRS

Date: July 17, 2020

SUBJECT: GUIDELINES TO TAX ADMINISTRATION OFFICIALS ON THE IMPLEMENTATION STRATEGY

Further to the announcement made on Friday July 17, 2020 outlining reliefs available under the State covid-19 mitigation strategy, your staff are to undertake the following:

- a. Note that a 40% waiver on back-duty withholding taxes for rent in institutional estates, private estates, individuals rented properties, shops and apartments, WHT on contracts, Director's and consultancy fees,
- b. Please ensure returns made between 31st March, 2020 and 31st August, 2020 are not to be charged late filing (interest) and (penalties).
- c. Keep records of such payments in Covid -19 file and put a copy of such transactions in taxpayers file.
- d. Returns received after 31st August, 2020 will be subjected to full payment from October 31, 2020 to the date filed/returned.
- e. The Management would continue to update staff if there is need for further adjustment or consideration.

Thank you.

GOMBE STATE INTERNAL REVENUE SERVICE

Internal Memo

Administrators' Office

To: Head, Withholding Tax Unit

From: Administrator, GSIRS

Date: July 17, 2020

SUBJECT: GUIDELINES TO TAX ADMINISTRATION OFFICIALS ON THE IMPLEMENTATION STRATEGY

Further to the announcement made on Friday July 17, 2020 outlining reliefs available under the State covid-19 mitigation strategy, your staff are to undertake the following:

- a. Note that a 50% waiver on Capital Gain Tax assessed on sale of properties
- b. Please ensure returns made between 31st March, 2020 and 31st August, 2020 are not to be charged late filing (interest) and (penalties).
- c. Keep records of payments in Covid -19 file and put a copy of such transactions in taxpayers file.
- d. Returns received after 31st August, 2020 will be subjected to full payment from October 31, 2020 to the date filed/returned.
- e. The Management would continue to update staff if there is need for further adjustment or consideration.

Thank you.

GOMBE STATE INTERNAL REVENUE SERVICE

Internal Memo

Administrators' Office

To: Head of MDAs
From: Administrator, GSIRS
Date: July 17, 2020
SUBJECT: GUIDELINES TO TAX ADMINISTRATION OFFICIALS ON THE IMPLEMENTATION STRATEGY

Further to the announcement made on Friday July 17, 2020 outlining reliefs available under the State covid-19 mitigation strategy, your staff are to undertake the following:

Deferral of following collections (taxes/ rates)

- a. Please ensure that your staff do not collect or threaten to collect payments due between 31st March, 2020 and 31st August, 2020. This does not mean that you cannot request for arrears arising before the dates above, but do so following procedure and consider whether the option to collect such sums can be extended to include instalment payment and seek the Service approval for this.
- b. Keep records of those relieved of payments during the period and ensure that you continue to sensitise taxpayers that will have to pay the fee after 31st October, 2020.
- c. You are expected to use the opportunity to enumerate more taxpayers and the Service will continue to assign GTIN to new taxpayers.
- d. The Management would continue to update staff if there is need for further adjustment or consideration.

Thank you.

GOMBE STATE INTERNAL REVENUE SERVICE

Internal Memo

Administrators' Office

To: Head of Tax Audit & Investigations

From Administrator, GSIRS

Date: July 17, 2020

SUBJECT: GUIDELINES TO TAX ADMINISTRATION OFFICIALS ON THE IMPLEMENTATION STRATEGY

Further to the announcement made on Friday July 17, 2020 outlining reliefs available under the State covid-19 mitigation strategy, your staff and consultant attached to your Unit are to undertake the following on back duty audit:

Deferral of filing dates; Waivers on Interest and/or penalty:

- a. Please ensure returns made between 31st March, 2020 and 31st August, 2020 are not to be charged late filing interest and penalties.
- b. MSMEs should not be charged penalties and interests for outstanding liabilities on back-duty audit for individuals and enterprises in the State, particularly the micro, small and medium scale (MSMEs) enterprises affected by the pandemic;
- c. You should not charge interest on all outstanding liabilities for limited liability companies operating in the State;
- d. Please note that taxpayers are allowed to file returns using unaudited accounts but must subsequently submit their audited accounts within two months after the revised due date for filing;
- e. You should not charge on interest on back-duty liabilities for Mast/Towers levies of Telecommunication companies, Radio stations and commercial banks;
- f. You should not charge 100% on back-duty withholding taxes for rent in institutional estates, private estates, individuals rented properties, shops and apartments, WHT on contracts, Director's and consultancy fees, as the Service has waived 40% out of the 100% back duty liabilities;
- g. You should only charge 50% on Capital Gain Tax assessed on sale of properties as 50% waiver was granted by the Service;
- h. Keep records of all palliatives provided above in Covid -19 palliative file and put a copy of processed tax payment in taxpayers file.

- i. Returns received after 31st August, 2020 will be subjected to late filing penalties and interest from the 31st October, 2020 to the date filed/returned.
- j. The Management would continue to update staff if there is need for further adjustment or consideration.

Thank you.