



# AKWA IBOM STATE INTERNAL REVENUE SERVICE

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**Our Ref:**

*(All replies to be addressed to the Executive Chairman  
Akwa Ibom State Internal Revenue Service)*

17<sup>th</sup> June, 2021

## **AKWA IBOM STATE REGULATIONS FOR THE PROHIBITION OF PRIVATE CONSULTANTS/AGENTS FROM THE ASSESSMENT AND COLLECTION OF PERSONAL INCOME TAX**

**Regulations made for the Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Akwa Ibom State as follows:**

### **1. Authority and Commencement**

SECTION 1: In execution of the powers conferred upon me by Section 79 of the Akwa Ibom State Revenue Administration Law 2016 (As Amended) and all other powers enabling me in that behalf, I, the Executive Chairman of the Akwa Ibom State Board of Internal Revenue with the approval of His Excellency, Mr. Udom Emmanuel, the Executive Governor, hereby make the following regulations:

### **2. Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Akwa Ibom State.**

SECTION 2: From the date of commencement of these Regulations, 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 Taxes'.

### **3. Authority to assess and collect personal income taxes:**

SECTION 3: Pursuant to the provision of Section 2 of these Regulations, and Section 22(a) and (u) of The Akwa Ibom State Revenue Administration Law 2016 (As Amended), the Akwa Ibom State Internal Revenue Service (AKIRS) 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.

### **4. Taxes covered by these Regulations:**

SECTION 4: The taxes contemplated under these Regulations are personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended); Akwa Ibom State Revenue Administration Law 2016 (As amended) and other revenue laws as may be passed by the State House of Assembly.

### **5. Review of the Regulations:**

SECTION 5: These Regulations are subject to review as the need arises by the Executive Chairman of the Akwa Ibom State Board of Internal Revenue periodically in liaison with the Board and subject to the approval of the Governor.

### **6. Interpretation**

SECTION 6: In these Regulations, unless the context otherwise requires interpretation:

**"Board"** means the State Board of Internal Revenue established under section 2(1) of Akwa Ibom State Revenue Administration Law 2016 (As Amended).

**"Executive Chairman"** means the Chairman of the Service/Board appointed pursuant to section 2(1)(a) of Akwa Ibom State Revenue Administration Law 2016 (As Amended).

**"Consultants"** include accountants, legal practitioners or any other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria or other relevant professional bodies in Nigeria, as the case may be.

**"Agents"** includes all persons who are involved in the provision of assessment and or collections services in respect of PIT and who are not consultants as defined above.

**"MDA"** means any Ministry, Department or Agency charged with the responsibility for revenue generation in Akwa Ibom State;

**7. Citation:**

SECTION 7: These Regulations may be cited as the Akwa Ibom State Regulation (Assessment and Collection of Personal Income Tax) 2021, and shall come into force on 17<sup>th</sup> June, 2021.



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**Okon Okon**  
Executive Chairman