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ONDO STATE NOTICE NO.3

The following is published as Supplement to this Gazette:

Law No.3 of Law No.3 of 2021 entitled ONDO STATE REGULATIONS FOR THE PROHIBITION OF
PRIVATE CONSULTANTS/AGENTS FROM THE ASSESSMENT AND COLLECTION OF PERSONAL INCOME
TAX 202

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By the State Governor's Command,

PRINCESS OLADUNNI ODU
Secretary to the State Government.

**Ondo State Regulations for the Prohibition of Private Consultants / Agents
from the Assessment and Collection of Personal Income Tax**

REGULATIONS ON

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

ARRANGEMENT OF REGULATIONS:

1. Authority and Commencement
2. Prohibition of Consultants/Agents and other third parties from assessing and collecting personal income taxes on behalf of Ondo State.
3. Authority to assess and collect personal income taxes.
4. Taxes covered by this Regulation.
5. Review of the Regulations.
6. Interpretation.
7. Citation and Commencement.

(L.S.)

No.



2021

Ondo State of Nigeria

ARAKUNRIN OLUWAROTIMI O. AKEREDOLU, SAN

Governor, Ondo State of Nigeria

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

Commencement []

**MADE BY THE ONDO STATE INTERNAL REVENUE
SERVICE AS FOLLOWS:**

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

1. Authority and Commencement

SECTION 1: In execution of the powers conferred by Section 101 (c) of the Ondo State Revenue Administration Law 2018 (the Law), with the approval of the Governor, Arakunrin Oluwarotimi Akeredolu (SAN) and all other powers enabling the Board in that behalf, I, Tolu Adegbe, Executive Chairman Ondo State Internal Revenue Service hereby make the following Regulations.

2. Prohibition of Consultants/Agents and other third parties from assessing and collecting personal income taxes on behalf of Ondo State.

**Ondo State Regulations for the Prohibition of Private Consultants / Agents
from the Assessment and Collection of Personal Income Tax**

SECTION 2: From the date of commencement of these Regulations, all services hitherto rendered by consultants/Agents/Third parties 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/Agents/Third parties 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 25(1a),(1b),(1c),(1d) of the Law, the Ondo State Internal Revenue Service (ODIRS) 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); Ondo State Internal Revenue Administration Law 2018, 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 from time to time.

6. Interpretation

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

“Board” means the Ondo State Board of Internal Revenue established under Section 3 of Ondo State Revenue Administration Law 2018.

“Service” means the Ondo State Internal Revenue Service

“Executive Chairman” means the Chairman of the Service/Board appointed pursuant to section 6(1) & 8(1) of Ondo State Revenue Administration Law 2018;

“Consultants” include accountants, legal practitioners or any other

**Ondo State Regulations for the Prohibition of Private Consultants / Agents
from the Assessment and Collection of Personal Income Tax**

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

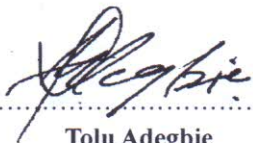
“**Third Parties**” means individuals that are not in the direct employment of Ondo State Internal Revenue Service.

“**MDA**” means any Ministry, Department or Agency charged with responsibility for revenue generation in Ondo State;

7. Citation and Commencement:

SECTION 7: These Regulations may be cited as the Ondo State Regulations for the Prohibition of Private Consultants/Agents from the Assessment and Collection of Personal Income Tax and shall come into force on 18th June, 2021.

Made this 18th day of June, 2021



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Tolu Adegbe
Executive Chairman,
Ondo State Internal Revenue Service