



KOGI STATE GOVERNMENT PUBLIC NOTICE

FILING OF PAYE TAX RETURNS FOR 2020 AND MONTHLY PAYE REMITTANCES SCHEDULE

The Kogi State Internal Revenue Service (KGIRS) wishes to inform the general public that, in line with the provision of Section 81(2) of the Personal Income Tax Act (PITA) 2011 (as amended) that all employers of labour in the State (Public & Private Organisations) are statutorily obligated to file their PAYE Tax Returns for 2020 on or before January 31, 2021, in hard and soft copy.

Consequently, all individuals are also required to file their returns using 'FORM A' i.e. the form for returns on incomes, claims, allowances and reliefs in line with Sections 41 of PITA on or before 31st of March, 2021

❖ CONTENTS OF ACCEPTABLE ANNUAL TAX RETURN FOR KOGI STATE INTERNAL REVENUE SERVICE

- a. Cover letter for "submission of annual returns". It must include contact details of the company's representative on Personal Income Tax issues.
- b. Schedule of Monthly Payroll and evidence of PAYE remittance (in Microsoft Office Excel format).
- c. A schedule of all Withholding Tax deductions made showing names and addresses of beneficiaries, gross amount of tax deducted and nature of services in line with Sections 69, 70, 71 and 72 of Personal Income Tax Acts 2011 (as amended).

- d. Soft copy of Employer’s Annual Declaration and Certificate (FORM H1) (in Microsoft Office Excel format) as shown in the table below:

EMPLOYER'S ANNUAL DECLARATION AND CERTIFICATE

Form H1

ORGANIZATION/EMPLOYER: _____

EMPLOYER TIN: _____

ADDRESS: _____

S/N	Staff TIN	BVN	Staff Names	No of Months worked	Salary Chart						Gross Income	Details of Reliefs					Details of Deductions
					Basic Salary	Housing allowance	Transport Allowance	Leave Allowance	Bonuses	Other Allowances		Consolidated Relief Allowance [CRA]	Pension	NHIS	Life Assurance	NHF	Tax Paid

- e. All receipts for Withholding Tax (WHT), Development Levy, Business Premises, Ground Rent, Social Service Contributions Levy (SSCL) for Corporate and Individuals etc. must be provided.
- f. List of exit Staff who were compensated for Loss of Office, Terminal Benefits, Retirement or Paid gratuity and the amount paid must be stated (for the purpose of CGT).
- g. Schedule of deduction and evidence of remittance of Pension, NHF, NHIS, LAP must be provided.
- h. Monthly Immigration Returns (where applicable).
- i. Letter of Expatriate quota (where applicable).
- j. A copy of a letter mandating all employees of any organisation to file Individual Tax Returns must be submitted by the employer. This is in line with Section 41 of Personal Income Tax Acts 2011 (as amended).

k. All individuals who are on employment income or are self-employed are to file their Returns in line with the provision of section 41 of PITA on or before the 31st of March, 2021.

NOTE:

- I. All Employee annual returns that do not satisfy the above requirements shall be rejected in line with Section 54(2)b of PITA.
- II. Any employer who contravenes the provisions of the section shall be liable on conviction to a penalty of N500, 000 in the case of a corporate body and N50, 000 in the case of an individual. Section 81(3).
- III. We hereby enjoin all employers of labour to comply with the above provisions. For further enquiries, please contact us at **pit@irs.kg.gov.ng** or Kogi State Internal Revenue Service, 1 Marine/Beach Road, Lokoja, Kogi State. **Phone No: +2348083427276**
- IV. For convenience and ease of filing, login into your account or register to obtain your login details on our e-payment portal by visiting **ANY** of our website address: taxpayer.irs.kg.gov.ng or portal.irs.kg.gov.ng

Signed
Mukadam Asiwaju Asiru Idris

 **Kogi State Internal Revenue Service**

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