



Tax Alert

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Countdown to the January 31 deadline for filing 2020 PAYE tax returns

It is now **12** working days to the expiration of the 31 January 2021 statutory deadline for the filing of Employer's Pay-As-You-Earn (PAYE) tax returns ("the Returns"). The Returns, which show each employee's emolument and tax paid in the preceding year, are to be filed with the relevant tax authority in the State where the employees were resident (and with the Federal Capital Territory Internal Revenue Service for employees that were resident in Abuja) in 2020.

In response to the COVID-19 pandemic, some States of the Federation have deployed platforms to enable e-filing of annual returns. The links for the online portals or designated e-mail addresses of the relevant State Internal Revenue Services (SIRSs) are as follows:

- [Lagos State Internal Revenue Service \(LIRS\)](#)
- [Rivers State Internal Revenue Service \(RIRS\)](#)
- [Ogun State Internal Revenue Service \(OGIRS\)](#)
- [Osun State Internal Revenue Service](#) (or email: irsosun@gmail.com)
- [Cross River State Internal Revenue Service \(CRIRS\)](#) (or email: paye@crirs.ng or returns@crirs.ng)
- [Imo State Internal Revenue Service](#)
- [Edo State Internal Revenue Service](#)
- [Kogi State Internal Revenue Service \(KGIRS\)](#)

Click the links below to access the guidelines issued by some of the SIRSs for electronic filing of the Returns:

[OGIRS Guidelines](#)

[CRIRS Guidelines](#)

[RIRS Guidelines](#)

[KGIRS Guidelines](#)

Failure by an employer to file the annual PAYE tax returns within the statutory timeline attracts a fine of ₦500,000 and ₦50,000 upon conviction, for corporate entities and individuals, respectively. The real risk of penal consequences for default calls for urgent action by taxpayers.

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