



**GOVERNMENT OF ANAMBRA STATE OF NIGERIA**  
**ANAMBRA STATE INTERNAL REVENUE SERVICE**

**Anambra State Regulation 001 for the Prohibition of Private Consultants/Agents from the Assessment and Collection of Personal Income Tax**

A Regulation made for the Prohibition of Consultants and other third parties from assessing and collecting personal income taxes on behalf of Anambra State and approved by His Excellency, Chief Willie Obiano, Executive Governor of Anambra State

**1. Authority to make the Regulations**

In execution of the powers conferred upon me by Section 80 of the Anambra State Revenue Administration Law, 2010 and all other powers enabling me in that behalf, I, Chairman and Chief Executive, Anambra State Internal Revenue Service. make the following regulations which are approved by His Excellency; Willie Obiano, Executive Governor of Anambra State.

**2. Citation and Commencement**

These Regulations may be cited as the Anambra State (Assessment and Collection of Personal Income Tax) Regulations and shall come into force on 28<sup>th</sup> day of June, 2021.

**3. Interpretation**

In these Regulations -

“**board**” means the State Board of Internal Revenue established under Section 3 of Anambra State Revenue Administration Law, 2010;

“**executive chairman**” means the Chairman of the Service and Board appointed pursuant to Section 3 1 of Anambra State Revenue Administration Law, 2010;

“**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 collection services in respect of Personal Income Taxes and who are not Consultants as defined above;

“**ict**” means Information and Communications Technology;



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

“**pit**” means Personal Income Tax; and

“**state**” means Anambra State.

**4. Prohibition of Consultants and other third parties from assessing and collecting Personal Income Taxes on behalf of Anambra State.**

From the date of commencement of this Regulation, 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’.

**5. Authority to assess and collect Personal Income Taxes:**

Pursuant to Section 2 of these Regulation, and Section 23 of The Anambra State Revenue Administration Law, 2010, the Anambra State Internal Revenue Service (AiRS) shall henceforth have the exclusive powers and therefore assume full authority and responsibility of assessing and collecting all Personal Income Taxes (PITs) in the State, as intended under the Law.

**6. Taxes covered by these Regulations:**

The taxes contemplated under this Regulation are personal income taxes as defined under the Personal Income Tax Act 2004 (as Amended); Anambra State Revenue Administration law 2010 and other revenue laws as may be passed by the State House of Assembly.

**7. Review of the Regulations:**

These Regulations are subject to periodical review, as the need arises, by the Executive Chairman of the Anambra Internal Revenue Service and with the approval of the Executive Governor.



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**Dr David Nzekwu**  
Chairman and Chief Executive

**Date:** June 15, 2021.