## **KEBBI STATE BOARD OF INTERNAL REVENUE**

**BIRNIN-KEBBI** 

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## KEBBI STATE PALLIATIVE ON COVID-19 TAX COMPLIANCE RELIEF MEASURES FOR INDIVIDUALSS TAX PAYERS AND BUSINESS

The World Bank observed that the Corona virus pandemic (COVID-19) and associated containment measures are expected to cause farreaching challenges to global health, social and economic disruptions around the world as a result of which;

- Businesses will suffer staggering losses from reduced demand due to movement restrictions (Lockdown), restricted labor supply and from constraints to sourcing material inputs.
- The breakup of otherwise healthy businesses in response to a temporary unprepared shock will imply large social costs.
- The global economy, societies and global environment will be adversely affected by the pandemic.

It is pertinent therefore for all governments to resolve to design emergency policies to keep businesses buoyant, health sector vibrant and their economy floating. Despite the limited availability of business survey data in many countries, the policy makers are challenged to develop enabling stimulus responses that will aid rapid economic stability and put individual businesses and corporations back to their feet. The World Bank has been helping countries respond to global health, social and economic impacts of the corona virus pandemic (COVID-19). This came in terms of both financial grants and helping shape emergency social and economic policies in order for the countries to mitigate or cushion the adverse impacts of the pandemic. Many policy measures were encouraged by the World Bank amongst which is a Tax Relief Policy to mitigate the effect of the covid-19 on individual tax payers and businesses.

In this direction therefore, His Excellency the Executive Governor Senator Abubakar Atiku Bagudu has approved the following measures to cushion the effect of Covid-19 on individual tax payers and corporations in the State.

- 1. All individual tax payers including self-employed persons are hereby given an extension of up to 30<sup>th</sup> July 2020 to file their tax returns. Furthermore, any liability arising from interest or penalty on the extended compliance due date of filling the tax returns is hereby wavered.
- 2. The State annual development levy imposed by law on every taxable adult person in the state is hereby wavered 100% for the current assessment year 2020.
- 3. The State Government also suspends the implementation of all new rates, fines, levies and fees under the state revenue administration law currently under amendment even when passed into law for a period of one calendar year from the date the Governor signed the law as shall be passed by the State Assembly. The State Board of Internal Revenue shall continue to operate on the old rates, levies, fines and fees for the period of the suspension of any new law.

- 4. The State hereby wavers 50% off on all accruing interests and penalties on tax liabilities on cooperate bodies in the state.
- 5. The State also hereby offers a consensus of 30% off on all arrears of tax liability of one (1) year and over for individuals under personal income tax assessment.

The State Board of Internal Revenue (BIR) are implementing the measure fully and keeping their communication lines open and in readiness to receive responses from tax payers as may become necessary. The Boards electronic platforms are ready to receive tax returns and enquiry responses from tax payers who may otherwise be challenged by the restrictions on movements and social distancing. The state Board of Internal Revenue will hold stakeholders meeting with tax payers, unions and Agents for further sensitization on these tax relief measures. Furthermore, the Board will issue directives and guidelines to staff, Agents and tax payers on all issues relating to implementation and compliance to these tax relief measures.

Signed

Alh. Iliyasu Arzika ғсті Executive Chairman