



LAGOS STATE GOVERNMENT

PUBLIC NOTICE



Implementation of Tax Incentives and Reliefs for Taxpayers [Individuals and Businesses] in Lagos State

Since the outbreak of Covid -19 pandemic, Lagos State Internal Revenue Service (LIRS) has taken several measures to mitigate its impact on taxpayers and to ensure business continuity. One of such measures is the 3month extension of deadline for filing of annual returns from March 31st to June 30, 2020.

Additionally, the service is now implementing the following measures to further ease the impact of the pandemic on our esteemed taxpayers:

1. LIRS shall be allowing on a case by case basis the payment of outstanding liabilities in instalments to ease cash flow challenges that may affect taxpayers.
2. Waiver of penalty for late payment of liabilities under PAYE that were due during the period when the State was under lockdown (March-May, 2020).
3. Waiver of penalties due on late filing of 2020 annual tax returns (Form A)
4. Waiver of interest and penalty components of outstanding tax audit liabilities from 2009 to 2015 for entities that present and keep to a structured payment plan that terminates on or before December 31st, 2020.
5. Grant of tax credit of 20% of cash and kind donations made for Covid-19 by resident individuals to LASG for the 2021 Year of Assessment only subject to a cap of 35% of tax due.
6. Payment channels have been increased to make payment of taxes easier, simpler and more convenient for all.
7. Video conferencing has been adopted as the default mode for conduct of Tax Audit Reconciliation Committee [TARC] meetings in consonance with social distancing advisories from Government and other relevant authorities.

We are hopeful that All Residents of Lagos State will take advantage of these palliatives and reciprocate the kind gestures of Lagos State Government through discharge of their civic responsibilities by promptly paying taxes and levies due to the State.

For further enquiries, please call **0700 CALL LIRS (0700 2255 5477)** or visit www.lirs.gov.ng

Please stay safe and obey all Covid-19 guidelines as stipulated by the relevant health authorities.

Signed

Ayodele Subair
Executive Chairman

Lagos State Internal Revenue Service

The Good Shepherd Building, Block H, Plot H1, Central Business District, Opposite Lagos State Secretariat Main Gate, Alausa, Ikeja, Lagos State. E: info@lirs.gov.ng Tel: 0700-CALLLIRS (0700 2255 5477)

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THIS DAY

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Monday, March 13, 2022 - THURSDAY



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PUBLIC NOTICE



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3. Waiver of penalties due on late filing of 2020 annual tax returns (Form A).
4. Waiver of interest and penalty components of outstanding tax audit liabilities from 2009 to 2015 for entities that present and keep to a structured payment plan that terminates on or before December 31st, 2020.
5. Grant of tax credit of 20% of cash and kind donations made for Covid-19 by resident individuals to LASG for the 2021 Year of Assessment, only subject to a cap of 35% of tax due.
6. Payment channels have been increased to make payment of taxes easier, simpler and more convenient for all.
7. Video conferencing has been adopted as the default mode for conduct of Tax Audit Reconciliation Committee (TARC) meetings in consonance with social distancing advisories from Government and other relevant authorities.

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Signed

Ayodele Subair
Executive Chairman

Lagos State Internal Revenue Service

The Guard Shopping Building, Block H, Plot 101, Central Business District, Opposite Lagos State Secretariat Main Gate.

Alimosho, Lagos, Lagos State. E: info@lirs.gov.ng Tel: 0700 CALL LIRS (0700 2255 5477)

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From: Executive Chairman

To: All Staff

Date: August 13, 2020

Subject: Implementation Guideline- Covid 19 Tax Palliatives

Pursuant to the Public Notice issued by the Agency on tax related palliatives granted under the Lagos State covid-19 mitigation strategy, all LIRS officers are to observe the following guidelines:

1. The deadline for filing of annual returns has been extended from March 31st to June 30, 2020 and waiver of penalties due on late filing of 2020 annual tax returns (Form A).
 - Returns filed between April 1st and June 30th 2020 are not to be charged late filing penalty.
 - Records of such late filings are to be kept and reported by Director Personal Income Tax (DPIT) and Director New Growth Area (DNGA)
2. LIRS shall be allowing on a case by case basis the payment of outstanding liability in instalment to ease cash flow challenges that may affect taxpayers.
 - All request for payment of established liabilities in instalment are to be forwarded to the office of the Executive Chairman with respective Director's recommendation.
3. Waiver of penalty for late payment of liabilities under PAYE that were due during the period when the State was under lockdown (March-May, 2020).
 - PAYE tax payment for the months of March, April and May 2020, that are considered late under the extant rule of 10th of the following month are NOT to be subjected to the 10% penalty surcharge.
 - Records of such late payments/ recoveries are to be kept and reported by D(PIT) and Head Relationship Management Unit (H-RMU) at the post-mortem Revenue meetings.
4. Waiver of interest and penalty components of outstanding tax audit liabilities from 2009 to 2015 for entities that present and keep to a structured payment plan that terminates on or before December 31st, 2020.
 - Taxpayers request to be channeled through Director Tax Audit (DTA) for Executive Chairman's assent.
 - Register of requests to be kept by Tax Audit Directorate with copy to Debt Management Desk in Accounts department.
 - Conditional Demand Notice to be issued to taxpayer.
 - Compliance review to be carried out between Jan 2nd to Jan 15th 2021 by DTA and H-RMU
 - Interest and penalty charged to be reinstated for taxpayer who fail to adhere to Dec. 31st 2020 deadline for final payment.
5. Grant of tax credit of 20% of cash and kind donations made for Covid-19 by resident individuals to LASG for the 2021 year of Assessment only subject to a cap of 35% of tax due.
 - Application for grants to be collated by D(PIT) and H.HNI and forwarded to the office of the EC's for approval.
 - Records of approved requests to be maintained by PIT and HNI unit.
6. Payment channels have been increased to make payment of taxes easier, simpler and more convenient for all.
 - To encourage the use of payment channels available on our digital platforms to significantly reduce physical interactions with taxpayers.
 - Head of IT Unit to provide monthly statistics on usage of various channels by taxpayers.
7. Video conferencing has been adopted as the default mode for conduct of Tax Audit Reconciliation committee [TARC] meetings in consonance with social distancing advisories from Government and other relevant authorities.
 - Remote meeting will be the norm whilst physical meeting shall be an exception.

It is expected that every staff member will bring to bear the expected level of professional competence in the discharge of designated responsibilities under this scheme.

The template to be used by every Directorate/ Unit in reporting palliatives granted to tax payers is attached herewith.

Be guided

Ayo Subair
Ayodele Subair

Executive Chairman

COVID-19 PALLIATIVE REPORT

PERIOD: AUGUST 2020

S/N	TAXPAYER (COMPANY/INDIVIDUAL)	PAYER-ID/TIN	REGISTERED ON E-TAX (YES OR NO)	REFLIEF REQUESTED	APPROVAL	VALUE OF RELIEF	REMARKS
1	ABNL Limited	C-51784	Yes	Waiver of penalty and interest	Granted	6,232,135.47	N/A
2	Overland Airways	C-426245	Yes	Structured payment plan	Granted	N/A	A/C officer to follow up to ensure payment is made on 30/09/20 and 30/11/20 according to payment plan
3	Turkish Airlines	C-476211	Yes	Exemption Structured payment plan	Declined Granted	N/A	A/C officer to follow up to ensure payment is made on or before 30/12/20 according to payment plan

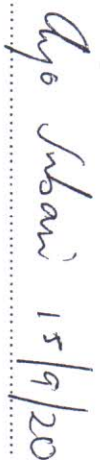
Prepared By: Akinkunmi Alaja-Browne

Vetted by: Tokunbo Akande (SA to ECLIRS)

Approved By: Ayodele Subair (ECLIRS)





 15/9/20



From: Executive Chairman
To: DTA, DPIT, DNGA, H-RMU, Station Managers
Subject: Re: Implementation Guidelines of Covid-19 Tax Palliatives
Date: 16 September 2020

The above refers.

Sequel to the guidelines issued on 13 August 2020 on the above captioned, it is expected that a record of all applications made for the Covid-19 Tax Palliative be filed in the appropriate directorate and a report prepared forwarded to the office of the Executive Chairman.

Please note that all taxpayer enquiries, questions or issues on the above captioned are expected to be escalated to the office of the Executive Chairman and marked for the attention of the Technical Assistant, Mr. Akin Alaja-Browne. His contact details are:

Telephone - 07082856309
Email - akinkunmi.alaja-browne@lirs.net.

Best regards.

Ayodele Subair
Executive Chairman

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for tax audit
BMP
22/9/20

Received.
22/9/20.

Received
Oluwasemi
P.I.T
22/09

Received RECEIVED BY ME
Koko PERUMI
22/9/2020