



Office of the Executive Chairman
Bauchi State Internal Revenue Service

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**TAX COMPLIANCE RELIEF PROGRAM TO MITIGATE THE IMPACT OF COVID-19
ON TAXPAYERS AND BUSINESSES**

The Bauchi State Internal Revenue Service hereby grants the following tax reliefs and incentives for individual taxpayers and businesses in Bauchi state:

1. The deadline for submission of Return of Income (Form A) by taxable persons and filing of Annual Returns by employers in line with the provisions of Sections 41 and 81 of the Personal Income Tax Act (as amended) has been extended to 31st July 2020.
2. Waiver of penalty and interest on late remittance of Pay-As-You-Earn (PAYE) deductions that fell due from January 2020 to July 2020 for employers of labour in the following economic sectors:
 - I. Entertainment/ Hospitality (Hotels, Restaurants, etc.)
 - II. Transportation (road transport operators and others)
 - III. Education (private school operators and others)
3. Waiver of penalty on late payment of ground rent for twelve months effective June 1, 2020;
4. Waiver of penalty on late payment of Deed Registration approved from January 2020 to December 2020.
5. The implementation of presumptive tax regime on all informal sector businesses (traders, artisans, market women, and other small-scale businesses) scheduled to commence in June 2020 is now shifted to October 2020.
6. The imposition of consumption tax on hotels, restaurants and allied services scheduled to commence in June 2020 is now shifted to October 2020.

Muazu Usman *FCTI, CNA, MNIM*

Executive Chairman

2nd July, 2020

..... If Pays to pay your tax