

**ACCOUNTANT- GENERAL OF THE STATE
PERMANENT SECRETARY, MINISTRY OF FINANCE
DIRECTOR (INCOME TAXES)
DIRECTOR (OTHER TAXES)
DIRECTOR (INFORMAL SECTOR)
HEAD, RELATIONSHIP MANAGEMENT UNIT
TAX STATION MANAGERS
HEAD, WITHHOLDING TAX UNIT**

**GUIDELINES FOR THE IMPLEMENTATION OF TAX COMPLIANCE PROGRAMME TO
EASE THE IMPACT OF THE COVID – 19 PANDEMIC ON OUR ESTEEMED TAXPAYERS
IN OYO STATE.**

Further to the announcement made in Nigerian Tribune of Tuesday, 28th July, 2020 outlining the reliefs available under the State Covid- 19 mitigation strategy, all tax administration officials are to observe and undertake the following:

1. FORM A (Personal Income Tax Return)

- a. Please ensure returns made between 1st February and 31st August, 2020 is not charged penalties and interest for late filing.
- b. Keep records of each return in relevant books and put a copy of completed Form A in the Tax Payers file.
- c. Kindly note that returns, received after 31st August, 2020 will be subjected to late filing penalties and interest from the date of default to the actual date of filing return.
- d. Please also take careful note of the number of returns received on or by extended deadlines
- e. Ascertain revenue forgone in the course of implementing this relief.

2. 100% waivers of penalties and interest for employer in the primary sector of the economy who file their returns on or before 31st August, 2020.

- a. Please ensure returns file on or before 31st August, 2020 by employers of labour in primary sector such as Agriculture, Mining etc enjoy the full waiver of penalties and interest.
- b. Keep records of such returns in Covid – 19 palliative file and a copy of Form A in tax payer's file.
- c. Returns received after the deadline date that is, 31st August, 2020 will be subjected to late filing and interest from 30th September, 2020 to the date of late filling.

d. Please note that clarification or enquiry on any area in the course of implementing these guidelines should be directed to Head, Relationship Management Unit on 08027278310 and Director of Income Taxes on 08033448865.

3. 50% and 75% reduction in penalties and interest for employers in secondary and service sectors.

a. Please grant 50% and 75% reduction in penalties and interest respectively on returns filed on or before 31st August, 2020 by the employers in secondary sector such as Food Processing, Beverages, sachet and bottle water etc and Service industries such as Hotels, Event Centres, Educational Institutions etc.

b. Keep records/documentations of such returns in tax payer's file with a note specifying the waiver as Covid – 19 approved palliative.

c. Ascertain the number of returns received from these sectors during or before the deadline/ date.

d. Account for revenue forgone.

e. Returns received after the palliative period of 31st August, 2020 will be subjected to full penalties and related interest charges.

f. Paste this memo on the notice boards at the Headquarters and in all Tax Stations.

g. For further clarification or enquiries please free to call 08033448865 or 08027278310

4. Thank You.

Areemo John F. Adeleke.
Executive Chairman.

CIRCULAR LETTER

**Honourable Commissioners,
Chairmen of Commission and Boards,
Permanent Secretaries/ Clerk of the House of Assembly,
Heads of Extra Ministerial Departments,
General Managers/ Executive Secretaries**

**RE: TAX COMPLIANCE RELIEF PROGRAMME APPROVED BY THE EXECUTIVE
CHAIRMAN OF OYO STATE INTERNAL REVENUE SERVICE TO TARGETED TAXPAYERS
IN OYO STATE: GUIDELINES FOR IMPLIMENTATION.**

Further to my letter reference no BIR/Vol.1/731^T/20 of 24th July, 2020 and subsequent announcement made by Honourable Commissioner for Finance outlining the relief available under the State Covid – 19 tax palliative strategy, and the newspaper advertisement of 28th July, 2020 by OYSIRS, all MDAS are implored to observe and undertake the following in the areas that apply to each:

1. a. **25% reduction on undisputed Bills/ Assessment served or to be served.**
 - b. **25% reduction in the signage mobile stickers of Oyo State Signage and Advertisements Agency.**
 - c. **Reduction/ waivers granted in the Home Owners Charter programme of Oyo State Government domiciled in the Ministry of Lands.**

2. In implementing the above;

- i. Please ensure that reductions granted in (a- c) are reflected in the payment made by taxpayers throughout the period of the relief.
- ii. Keep records of such payments or returns in the file of taxpayers or applicants.
- iii. Ascertain the numbers of taxpayers or clients that benefited from the reliefs offer by the State Government and revenue forgone.
- iv. Identify taxpayers or applicants who do not have their TIN and forward same to OYSIRS for necessary action.
- v. Paste this circular on the notice boards of your respective MDAS.
- vi. For enquiry please call 08077284519, 0812271763 and 08083709494.

3. Thank You.

**Areemo John F. Adeleke.
Executive Chairman.**

CIRCULAR LETTER

**ICMA Professional Service Ltd (Lead Consultant- Formal Sector),
ITC Advisory Services (Lead Consultant- Informal Sector),**

GUIDELINES FOR THE IMPLIMENTATION OF TAX COMPLIANCE PROGRAMME TO EASE THE IMPACT OF COVID – 19 PANDEMIC ON TARGETED TAXPAYERS IN OYO STATE

Pursuant to the announcement made by the Honourable Commissioner for Finance on 27th July, 2020 and subsequent advertisement made on Nigerian Tribune of Tuesday, 28th July, 2020 outlining the relief available under the State Covid- 19 mitigation strategy by OYSIRS all tax agents are to observe and undertake the following:

1. 25% Reduction in undisputed assessment /bill served or to be served by means of Harmonized Billing System of Oyo State Government to any business.

- a. Please ensure that bills/ assessment served or to be served is reduced by 25% for any business who intends to pay its bills on or before 31st August, 2020.
- b. It is expected that a 25% reduction is reflected in the difference between the amount on the tax assessment / bill raised and the corresponding tax payment receipts for 2020 tax year.
- c. Keep records of these bills in the taxpayers file.
- d. Ascertain revenue forgone due to reduction.
- e. Identify unregistered taxpayer, issue them their TIN.

2. 25% Reduction in the signage mobile sticker of Oyo State signage and Advertisement Agency

- a. Please ensure that taxpayers do not pay more than 75% of the original price of signage Mobile Sticker for the year 2020 tax year.
 - b. Keep records of sales made during the palliative period.
 - c. For further enquiries please call 08083709494, 08122717603 and 08077284519
3. Thank you.

Arema John F. Adeleke.
Executive Chairman.