



# ZAMFARA STATE BOARD OF INTERNAL REVENUE

## PUBLIC NOTICE

### TAX RESPONSIBILITIES OF ENTITIES IN ZAMFARA STATE AS IT RELATES TO PAYE REGISTRATION, DEDUCTION, REMITTANCE AND PENALTY

1. The Zamfara State Board of Internal Revenue (ZIRS) wishes to remind the general public, especially the pay as you earn (PAYE) paying entities of their obligation to register, deduct and remit PAYE from the emoluments of their employees.
  2. In accordance with PAYE Regulations, an employer with minimum of five (5) paid staff, shall register with the relevant tax authority for the purpose of deducting income tax from his/her employees with or without formal notification or direction by the relevant tax authority.
  3. Deductions of PAYE are to be remitted to the relevant Tax authority on or before the 10th day of the month following the month in which salaries were paid as contained in sections 81(1) and 82 of PITA 2011 as amended respectively.
  4. Section 81(2) of Personal Income Tax Act (PITA) 2011 as amended provides for every employer to file a return with the relevant tax authority of all emoluments paid to its employees, not later than 31st January of every year in respect of all employees in its employment in the preceding year.
  5. Failure to deduct or deducted but fails to remit or file PAYE returns by the due date attracts a penalty of N500,000 (Five Hundred Thousand) naira only to corporate bodies and N50,000 (Fifty Thousand) naira only for individuals and/or imprisonment term of six months in the defaults of payment.
  6. The above provisions are also properly captured in section 43(1a & b) of the State Consolidated Revenue Law, 2020 as amended which states that subject to the provisions of this law, if any tax is not paid within the period prescribed a sum equal to 10 percent penalty plus interest at the prevailing commercial be added from the date the tax become due until it is paid.
  7. For all tax entities that have not complied with any item in this publication, a grace period of thirty (30) days from the date of this publication is given to enable them comply. ZIRS will not hesitate to adopt enforcement tools, including SEALING OFF the offices of non-compliant tax entities after the said date.
  8. All payment should be made through our automated platform,  
**[www.payzamfara.com](http://www.payzamfara.com)**
- For more enquiries contact: [info@irs.zm.gov.ng](mailto:info@irs.zm.gov.ng) or contact 08063542592,  
09033509195

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