



KOGI STATE INTERNAL REVENUE SERVICE



PUBLIC NOTICE

2024 ANNUAL RETURNS FILING

In adherence to relevant Tax Laws of the State and in line with the provision of Section 81 (2) of the Personal Income Tax Act (PITA), 2011 (as amended), the Kogi State Internal Revenue Service wishes to inform the general public that all employers of labour in the State (Public & Private Organisations) are statutorily obligated to file their PAYE Tax Returns for 2024 on or before January 31, 2025.

a. A cover letter for the submission of Annual Returns which must include: "contact name, phone numbers and Office address of the employer or any designated representative.

b. Submission of FORM H1(hard and soft copies) in the following format:

COMPANY KGTIN	STAFF KGTIN	SURNAME	FIRST NAME	MIDDLE NAME	DESIGNATION	NATIONALITY	NUMBER OF MONTHS	GROSS INCOME	ANNUAL TAX PAID	PHONE NUMBER	STAFF EMAIL ADDRESS

c. Schedule of monthly PAYE deduction and evidence of remittances using the format below:

TRANSACTION DATE	AMOUNT PAID	PAYMENT PERIOD	RECEIPT NUMBER

d. Photocopies of revenue receipt(s) on PAYE, WHT, Development Levy, Business Premises, Ground Rent, etc. must be provided.

e. Expatriate quota (where applicable)

f. Monthly immigration returns (where applicable)

g. Evidence of Remittance for Pension, NHF, NHIS, LAP must be provided, where applicable.

h. List of Exited Staff who were compensated for Loss of Office, Terminal benefits, Retirement or Paid Gratuity and the amount paid must be stated, where applicable (for the purpose of CGT).

i. A schedule of all Withholding Tax deductions and evidence of remittances in the year 2024 depicting the following: Name of beneficiaries, Address, Nature of services rendered, Gross amount paid, Amount deducted and rates for the deductions in line with Sections 69,70,71 and 72 of PITA as amended in 2011.

An employer who contravenes the provisions of the Act shall be liable on conviction to a penalty of N500,000.00 in case of a body/corporate establishments and N50,000.00 in case of an individual, {Section 81(3)}. Find below the requirements for 2024 Annual Returns submission: Employers are at liberty to either file physically (Hard copy) at the Revenue House or online (Soft copy Filing).

For convenience and ease of filing, log into your account on our Tax Portal: taxpayers.irs.kg.gov.ng. Please, note that, Staff with no KGTIN can obtain theirs by visiting the portal and then follow the procedures to acquire a KGTIN.

How to file

1. Log in with your KGTIN and Password or Enroll to onboard, if new.
2. Click on Annual Returns by the side bar
3. Access the available templates by clicking on Annual Returns Upload, Remittance Schedule Upload and Withholding Tax Upload.
4. Download the respective templates and fill in the required information
5. Upload filled templates, attach the necessary documents and the click submit

For further enquiries, please, contact us at the Kogi State Revenue House, No. 1 Beach/Marine Road, Lokoja, Kogi State, Phone Numbers: 07056990041 (Toll-free), 08083427276, 08100060136, and email: kgirstaxaudit@irs.kg.gov.ng/kgirspaye@irs.kg.gov.ng .

Thank you.

Signed
Sule Salihu Enehe
Executive Chairman.