



LAGOS STATE GOVERNMENT

PUBLIC NOTICE



REQUEST FOR MONTHLY PAYE AND WITHHOLDING TAX REMITTANCE SCHEDULE FOR 2018

In accordance with the provision of Section 47(1)(a), 69(3), 70(3), 71(3) and 72(3) of the Personal Income Tax Act, LFN Cap P8 of 2004 as amended, we write to notify all **employers of labour** and operators of the **Pay as You Earn (PAYE) regulation** that we require you to submit a monthly PAYE and Withholding Tax (WHT) remittance schedule for every voluntary remittance made in softcopy to pit@lirs.net, or rmu@lirs.net.

For the avoidance of doubt, we here-under relay the provision of Section 47(1)(a) as follows:

Power to call for returns, books, documents and information:

(1.) For the purpose of obtaining full information in respect of the income or gain of a person, the relevant tax authority may give notice to the person requiring him, within the time limited by the notice, to -

(a.) Complete and deliver to the Relevant Tax Authority, any return specified in the notice;

Please refer to the table below for template of expected monthly PAYE remittance schedule:

MONTHLY PAYE REMITTANCE SCHEDULE							
COMPANY:.....				MONTH:.....YEAR.....			
ADDRESS:.....				NO. OF EXPATRIATES:.....			
COMPANY'S PAYER ID:.....				NO. OF NIGERIAN EMPLOYEES:.....			
S/N	STAFF ID NO.	SURNAME	Other Names	STAFF PAYER ID (e-TCC No.)	GROSS MONTHLY SALARY	MONTHLY TAX DEDUCTIBLE	MONTHLY TAX REMITTED
1							
2							
<small>The above is an adaptation of Section 3 of the OPERATION OF PAY AS YOU EARN (PAYE) REGULATIONS [S.L. 18 of 2002. 1993 No. 104.] Under Section 81(6)</small>							

Please refer to the table below for template of expected monthly Withholding Tax (WHT) remittance schedule:

MONTHLY WITHHOLDING (WHT) REMITTANCE SCHEDULE							
COMPANY:.....				MONTH:YEAR:			
ADDRESS:.....				COMPANY'S PAYER ID:			
S/N	NAME OF BENEFICIARY	Payer ID of Beneficiary (e-TCC No)	TRANSACTION VALUE	NATURE OF TRANSACTION	WHT RATE APPLIED	AMOUNT DEDUCTED	AMOUNT REMITTED
1							
2							

Please note that all applications for statutory relief relating to the monthly PAYE returns should have accompanied your Annual Income Tax Returns/salary projection (which is due by 31st January) as subsequent applications not earlier filed would not be entertained for the purpose of the above submission.

For further clarification, please contact us at: **Lagos State Internal Revenue Service Head Office, Good Shepherd Building, Alausa, Ikeja**, or any of our tax offices closest to you. You may also contact The Director [PIT] on 08050231460 & 08050231484 or visit our website www.lirs.gov.ng.

Kindly ensure compliance.

Thank You

Signed
Ayodele Subair
Executive Chairman
Lagos Internal Revenue Service

Lagos State Internal Revenue Service

The Good Shepherd Building, Block H, Plot H1, Central Business District, Alausa, Ikeja, Lagos State.

E: info@lirs.gov.ng Tel: 0700-CALLLIRS (0700 2255 5477)

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