


**YOBE STATE BOARD OF INTERNAL REVENUE**

**COVID 19 TAX COMPLIANCE RELIEF PROGRAMME FOR INDIVIDUAL TAXPAYERS & ENTERPRISES.  
COMMENCEMENT DATE-30 SEPTEMBER 2020**

<b>2019 YEAR OF ASSESSEMENT</b>			
	<b>SECTOR/SEGMENT COVERED</b>	<b>FILING PERIOD</b>	<b>WAIVER/RELIEF</b>
1	INDIVIDUAL TAXPAYERS	FILING PERIOD FOR 2019 YEAR OF ASSESSEMENT HAS BEEN EXTENDED TO 30 SEPTEMBER 2020 DUE COVID 19 PANDEMIC	i-TAXPAYERS TO ENJOY WAIVER ON PENALTY AND INTEREST FOR FILING WITHIN THE EXTENSION PERIOD (30 SEPTEMBER 2020)  ii- IN ADDITION TAXPAYERS TO ENJOY 10% TAX RELIEF ACROSS THE BOARD FOR PAYMENT WITHIN THE STIPULATED PERIOD 31 DECEMBER 2020
2	ENTERPRISES		
3	INFORMAL SECTOR (PRESUMPTIVE TAXPAYER)		
<b>2020 YEAR OF ASSESSEMENT</b>			
	<b>SECTOR/SEGMENT COVERED</b>	<b>FILING PERIOD</b>	<b>WAIVER/RELIEF</b>
1	INDIVIDUAL TAXPAYERS	1 JANUARY-31 MARCH 2021	i- FOR FILING WITHIN THE STIPULATED PERIOD TAXPAYERS WILL ENJOY 5% TAX RELIEF.  ii- TAXPAYERS TO ENJOY ADDITIONAL 10% RELIEF ACROSS THE BOARD FOR PROMPT PAYMENT WITHIN STIPULATED PERIOD  iii- TAXPAYERS WHO FILE LATE WILL ENJOY ONLY 10% TAX RELIEF PLUS WAIVER ON PENALTY & INTEREST PROVIDED THEY PAY WITHIN THE STIPULATED PERIOD OF 31 DECEMBER 2021
2	ENTERPRISES		
3	INFORMAL SECTOR (PRESUMPTIVE TAXPAYER)		

  
**ALI USMAN AHMAD** 13/7/2020  
 PS/EXECUTIVE CHAIRMAN