

SECRET



KATSINA STATE INTERNAL REVENUE SERVICE

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INTERNAL PROCESS FOR ENFORCEMENT UNDER THE CONSOLIDATED DEMAND NOTICE

Following the enactment of the Katsina State Revenue Administration Law, 2021 on 16th September, 2021, the State Internal Revenue Service has put in place an internal process to guarantee that enforcement is directed only at entities who fail to comply with their tax obligations, while exempting those who have fulfilled payments through the Consolidated Demand Notice (CDN). The process is outlined below:

1. Issuance of Consolidated Demand Notice

- ✓ A notice of assessed liabilities is issued to taxpayers in line with the Law, stating the amount due and deadline for payment.

2. Taxpayer Registration and filing

- ✓ All taxpayers are required to register on the official portal <https://irs.kt.gov.ng>.
- ✓ Through the portal, taxpayers can pay applicable taxes, file returns, and upload supporting documents.

3. Verification of Payments

- ✓ Payments made via the integrated payment gateways are reconciled with the State Treasury Single Account (TSA).
- ✓ Receipts or acknowledgments generated by the system serve as proof of compliance.

4. Compliance Review

- ✓ The Compliance Unit reviews taxpayer records to confirm settlement of liabilities or approval of installment arrangements.
- ✓ Verified compliant taxpayers are cleared from any enforcement action.

5. Approval for Enforcement

- ✓ Only non-compliant taxpayers are flagged for enforcement.
- ✓ A clearance memo is issued internally before any enforcement is carried out.

6. Execution of Enforcement

- ✓ Enforcement is undertaken strictly in accordance with the Law, targeting only entities who remain in default.

7. Continuous Monitoring

- ✓ The Service maintains ongoing monitoring and updates its compliance database to prevent enforcement against entities that have duly paid or filed returns.

Hon. Murtala Mohammed Kankara
Executive Director Corporate Services
For: Executive Chairman