



## UUBO COVID-19 RESOURCE HUB:



# INTERIM PALLIATIVE MEASURES - LIRS EXTENDS THE DEADLINE FOR FILING OF INDIVIDUAL ANNUAL TAX RETURNS

Nigerian tax authorities, both at the federal and state levels, have in recent times introduced various measures to mitigate the effect of the COVID-19 pandemic on individual and corporate taxpayers. We had discussed the interim palliative measures introduced by the Nigerian tax authorities to minimise the impact of the COVID-19 pandemic on taxpayers in our earlier update at <https://covid-19.uubo.org/wp-content/uploads/2020/04/INTERIM-PALLIATIVE-MEASURES-INTRODUCED-BY-NIGERIAN-TAX-AUTHORITIES-TO-MINIMISE-THE-IMPACT-OF-THE-COVID-19-PANDEMIC-ON-TAXPAYERS.pdf>.

Building on the measures which are discussed in our previous update, the Lagos State Internal Revenue Service (“LIRS”) recently announced a further extension of the deadline for the filing of annual tax returns for individual taxpayers, including self-employed persons, from 1st June, 2020 to 30th June, 2020. The LIRS had earlier extended the statutorily prescribed deadline of 31st March for the filing of tax returns for a period of 2 months from 1st April to 31st May 2020.



The Personal Income Tax Act 2004 (as amended) (“PITA”) requires self-employed persons to file their personal income tax returns not later than the 31st of March each year. The applicable penalty for failure to do this upon conviction is NGN5,000 plus NGN100 for each day that the failure continues. In relation to employees, the PITA requires employers to remit taxes under the Pay As You Earn scheme within 10 days of the end of each month, and to file full tax returns for each employee by the 31st of January each year. The penalties for not meeting these deadlines are the total sum of taxes due and 10% per annum thereon, as well as NGN500,000 for corporate bodies and NGN50,000 for individuals upon conviction.

This further extension is aimed at protecting the affected taxpayers from incurring the above stated penalties for any late filing of personal income tax returns during this period. We say that because, although not expressly stated by the LIRS, we believe that by this further extension, the LIRS will not seek to impose the applicable penalties on taxpayers who file their tax returns within the extended period.

Furthermore, to ease the process of filing tax returns in these unprecedented times, the LIRS has also reiterated the need for taxpayers to take advantage of its e-Tax platform for all tax administration matters such as filing of annual tax returns, tax assessments and payments schedules etc. Taxpayers who require further information on alternative payment platforms as well as updates on business operations are encouraged by the LIRS to visit its website at [www.lirs.gov.ng](http://www.lirs.gov.ng) or any of its official social media platforms.

## Conclusion

Taxpayers in Lagos State who are yet to file their annual tax returns should take advantage of this extension and ensure that the required filings are made before the extended deadline of 30th June, 2020.

This update is for general information purposes only and does not constitute legal advice. If you have any questions or require any assistance or clarification on how these measures could apply to you or your business or require tax advice on any aspect of the Nigerian tax laws, please contact [taxteam@uubo.org](mailto:taxteam@uubo.org).



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## Disclaimer

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