



OGUN STATE GOVERNMENT

PUBLIC NOTICE



FILING OF PAYE TAX RETURNS FOR 2019

The Ogun State Internal Revenue Service (OGIRS) wishes to inform the general public that in line with the provision of **Section 81(1-3) of Personal Income Tax Act, 2011 (as amended)**, that all employers of labor in the state (Public & Private Organizations) are statutorily obliged to file their PAYE Tax returns for 2019 on or before January 31, 2020.

Any employer who contravenes the provisions of this section shall be liable on conviction to a penalty of ₦500,000 in case of a body corporate and ₦50,000 in case of an individual. [Section 81(3)].

The annual returns for employers of labor should contain the following details as it relates to:

- i. PAYE Annual Returns Form (H1);
- ii. Form A (Income tax form for return of income and claims for allowances and reliefs);
- iii. Withholding Tax (WHT) returns for (contracts, rent dividends, etc.) in line with sections 41, 69, 70 and 72 of the Act;
- iv. Development Levy;
- v. A schedule of all withholding tax deductions made by showing names and addresses of beneficiaries; amount; tax deducted and nature of services.

2019 ANNUAL RETURNS FORMAT

	STAFF	NO. OF MONTHS	STAFF ID		OTHER	BASIC	HOUSING	TRANSPORT	OTHER ALLOWANCE	TOTAL	TOTAL TAX	TOTAL TAX
S/N	TIN NO.	WORKED	NUMBER	SURNAME	NAMES	SALARY	ALLOWANCE	ALLOWANCE	PLS. SPECIFY	INCOME	DEDUCTED	REMITTED
1												
2												

The under listed following **scanned documents** should accompany the returns:

- a. Copies of revenue receipt (s) on PAYE, WHT and Development Levy paid for the period;
- b. Immigration returns for expatriates (where applicable);
- c. Expatriate quota (where applicable);
- d. Audit report/compliance;
- e. Evidence of approved contributory pension scheme and remittances to pension fund administrator;
- f. Evidence of deduction and remittance of National Housing Fund

Note: Where other allowances are more than one, please sum up, do not create additional columns.

MODE OF SUBMISSION

2019 Annual returns must be **submitted electronically**, using any of the following methods:

1. Log in to our website: www.ogunstaterevenue.com
 - a. Click on "self-service" link to access the self-service portal;
 - b. Click on "login here" button to access your page by entering your State Tax Identification Number (S-TIN) or phone number or your registered email address with the Ogun State Tax Authority;
 - c. Under annual income section, click on "manage assessment" drop down link;
 - d. Click on "file new returns" and follow the instructions;
 - e. Upon successful upload of annual returns; click on "file supporting documents" to upload any supporting documents like revenue receipts; immigration returns for expatriates; expatriate quota; audit report/compliance; evidences of remittances of approved pension scheme and National Housing Fund (NHF);
2. Send soft copy in the format prescribed above to centralpaye@ogunstaterevenue.com and H1@ogunstaterevenue.com

We hereby enjoin all employers of labor to comply with the above procedure, **any filing done otherwise would be construed as invalid and attracts appropriate sanctions.**

LIFE ASSURANCE PREMIUM AND INTEREST ON MORTGAGE RELIEFS

To qualify for the above reliefs, written application, supported with relevant documentary evidence, should be addressed to the Executive Chairman, Ogun State Internal Revenue Service (OGIRS) Oke-Mosan, Abeokuta, for scrutiny and written approval obtained from the service. The reliefs are based on actual payments made in the preceding year, to be applicable in the current year of request.

Thank you for being a partner in progress with our dear Ogun state.

For further enquiries, contact us at Ogun State Revenue Service, Oke-Mosan, Abeokuta. For payment instructions and locations of our tax offices, visit our website at www.ogunstaterevenue.com or email us at info@ogunstaterevenue.com

HOTLINES: 08060240778, 08070581014.

Signed

Ogun State Internal Revenue Service