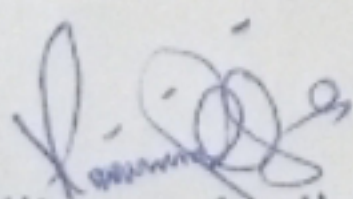


- c. All individual tax payers including self-employed persons are hereby given up to 30<sup>th</sup> July, 2020 to file their returns. Furthermore, any liability arising from interest or penalty on the extended compliance due date of filling the tax returns is hereby waived. keep records/documentation in the taxpayer's direct assessment files with a note specifying waiver as covid-19 approved palliative. Also payments of 2019 direct assessment and personal income tax made after 31<sup>st</sup> July 2020 will be considered as late filling and will attract penalty and interest.
- d. The State annual Development Levy imposed by on every taxable adult person in the State is hereby waived 100% for the current year of assessment (2020). Take the notice the Year of assessment is (2020) Keep all records/documents as covid-19 approved palliative.
- e. Returns received after **(31<sup>st</sup> July 2020)** will be subjected to late of filing penalties and interest from the **(1<sup>st</sup> August 2020)** to the date filed/returned. Keep records/documents as covid-19 approved palliative.
- f. **Deferral of the Implementation of the Reviewed Rates, Fees, Fine, and Levies.**

Please do not collect or threaten to collect the aforementioned with the New approved upward reviewed rates that, you should continue collecting with the old tariffs between **[1<sup>st</sup> September 2020] to (31<sup>st</sup> August 2021)**. Exactly one Calendar year. Keep records/documents as covid-19 approved palliative.

Accept the assurance of my esteem regards.



Alh. Illiyasu Arzika FCTI.  
Executive Chairman.