

P. S. Singh

JOB DESCRIPTIONS OF UNITS IN PIT DIRECTORATE

SN	UNITS	JOB DESCRIPTIONS
1	Tax Stations	<ul style="list-style-type: none">• Monitor taxpayer remittance and compliances within coverage jurisdiction• Serve as information outlets to taxpayers• Enumerate companies and individuals within its jurisdiction to capture more taxpayers into the tax net• Continuous tax education and enlightenment of taxpayers on importance and benefits of tax compliance• Assessment of taxpayer to ensure prompt payment of adequate tax to the government• Tax compliance monitoring and gathering of relevant tax information on companies and individuals
2.	Customer Service Unit	<ul style="list-style-type: none">• Attend to all enquiries made by taxpayers• Receive all requests and enquires (correspondences) for the Directorate and Tax Station for immediate action.• Give necessary assistance to taxpayer on tax complaints by escalating to appropriate unit for further assistance
3	Direct Assessment	<ul style="list-style-type: none">• Ensure letters of Annual returns are sent to all taxpayers.• Ensure assessment is raised upon submission of duly completed Form A.• Where payments are not paid within statutory period and no objection is received, a demand notice is issued to the taxpayer.• Where the taxpayer remains recalcitrant after receipt of demand notice, taxpayer's file is sent to Debt Recovery for further recovery actions.
4	Debt Recovery	<ul style="list-style-type: none">• Issue Non-payment letter to defaulting taxpayers.• Reconcile records with units to determine liabilities that are final and recoverable• Where the taxpayer remains recalcitrant after receipt of Letter of Penalty and Interest and final reminder for payment, taxpayer's file is sent to Legal Service Unit for further action.
5	Religious Unit	<ul style="list-style-type: none">• Enumerate Churches, mosques, and religious organizations for the purpose of bringing taxpayers into the tax.• Assessment of religious organization's profitable business activities aside normal religious events.• Ensures collection of Pay-As-You-Earn (PAYE) on employees and Direct Assessment from Clergies• Ensures Withholding Taxes on contract of goods and services are remitted to LIRS by these bodies• Attend meetings and events of religious organizations to enlighten and educate the taxing public as need arises.
6	Compliance Unit	<ul style="list-style-type: none">• Carry out spot-check on tax stations to ensure compliance with the Agency's rules and regulations as directed by Management• Review and profile Direct Assessment files, e-TCC Forms and PAYE computations for accuracy and adequacy
7	Shopping Mall Unit	<ul style="list-style-type: none">• Enumerate individuals and companies operating in shopping malls to bring them into tax net.
8	LIRS/ABC Liaison	<ul style="list-style-type: none">• Receive duly filled Tax Form from companies and all Tax Stations for processing/Issuing of Electronic Tax Clearance Certificate (e-TCC) for employees.• Receive duly filled Tax Form from individuals (local and expatriates) and all tax stations for processing/Issuing of Electronic Tax Clearance Certificate (e-TCC).• Scans, edits and online posting of submitted Tax Form on the EBS platform• Lises with Alpha Beta (ABC) on processing/Issuing of Electronic Tax Clearance Certificate (e-TCC).• Process Company Tax Clearance Card (C-TCC) for companies that have paid for concluded tax audit• Advice taxpayers on resolution process for payment reversals and errors etc.• Ensures companies' annual tax returns and payments are reconciled for adequate declaration.• Where there is variance between annual tax returns declared and payments made, demand notice on the variance is issued to the company for immediate payment.• Create Payer IDs, process application for change of name, merger of multiple Payer IDs and correction of minor errors on the EBS.

	Professional Unit	<ul style="list-style-type: none"> • Ensure tax payment by members of professional bodies e.g. CITN, ICAN, NBA, etc. • Ensure Letters of annual returns are issued to all taxpayers in the professional category. • Enumerated Professionals are assessed and brought processed into the tax net.
10	Judiciary Unit	<ul style="list-style-type: none"> • Issues Letter of clearance to court sureties after assessment; verification and ascertain payment of tax liability by sureties.
11	LIRS/LASTMA/VIS/ Unit	<ul style="list-style-type: none"> • Enumerate & educate traffic offenders on tax payment /compliance • Collection of fine tickets from taxpayers (traffic offenders). • Liaises with Motor Vehicle Administration Agency (MVAA) to captured and re-assess owners with Special, Fancy and Out-of-Series plate numbers. • Profile and verify traffic offenders on compliance status. • Assessment of newly enumerated • Ensures impounded vehicles are released to compliant taxpayer (traffic offender).
12	PIT Admin	<ul style="list-style-type: none"> • Ensures all correspondences from companies and other MDAs within and outside Lagos • Ensure the treatment of requests for tax exemption/clearance letters from individuals • Responsible for management and deployment of office utilities/resources within the Directorate.
13	Annual Returns/ Expatriate Unit	<ul style="list-style-type: none"> • Ensure Letters of annual returns are issued to all individuals and companies • Conduct profiling of Taxpapers on the internet and EBS for more information • Enumerate taxpayers using immigration returns, last concluded audit report, social status, internet profiling and EBS profiling. • Responsible for PAYE computation of all RMU companies and companies having expatriate on their payroll • Raise notice of assessment on expatriate taxpayers upon submission of duly completed Form A. • Where payments are not paid within statutory period and no objection is received, a demand notice is issued to the taxpayer. • Where the taxpayer remains recalcitrant after receipt of demand notice, taxpayer's file is sent to Debt Recovery for further recovery actions. • Submitted Tax form 'A' stating income that is outside the jurisdiction of the Unit is transferred to the appropriate unit for processing.
14	Withholding Tax Unit	<ul style="list-style-type: none"> • Attend to all withholding tax correspondences on Contract, Professional Fees and Consultancy, Rent and Commission. • Liaises with Alpha Beta (ABC) on issues relating to withholding tax credit notes. • Issues demand notice and request letter to companies and individuals on withholding tax • Ensures issuance of WHT Credit Notes upon valid request from taxpayers • Responsible for monitoring, collection and remittance of withholding tax due to Lagos State Government.