



JUNE 2021 – NIGERIA | UGANDA | ZIMBABWE LEGISLATION NOTICES

It is important that employers note the following:

NIGERIA

Nigeria - Naira-denominated tax returns

The Federal Inland Revenue Service (FIRS) has introduced an e-filing tax administration solution (TaxPro-Max) platform to enable smooth registration, filing, payment and automated credits of withholding tax and other credits to taxpayers' accounts.

Effective from 7 June 2021, taxpayers are required to file Naira-denominated tax returns on the TaxPro-Max platform.

- Taxpayers are to note that:
 - All Naira-denominated tax returns are to be submitted on the platform to generate the mandatory Document Identity Number (DIN).
 - The DIN is required for any of their tax liability payments.
 - Taxpayers who wish to make manual submissions are encouraged to bring manual returns for upload at least two weeks before the due date. Taxpayers will be assisted by IFRS personnel with uploading their returns and generating the DIN.
 - Taxpayers experiencing challenges in filing returns on the TaxPro-Max platform may contact qualified personnel of the service via email taxpromax@firs.gov.ng for assistance.

To read the public notice, follow the [link](#).

Public notice on amendments to Personal Income Tax Act (PITA)

Lagos State Internal Revenue Service (LIRS) has issued a public notice on the revised definition of gross income and exemption of minimum wage or lower employment income from personal income tax (PIT) in respect of the new Finance Act 2020.

- Definition of gross income:
 - Section 33(2) of PITA, as amended by Section 29(2) of FA 2020, defines gross income as “income from all sources, less all non-taxable income, income on which no further tax is payable, tax-exempt items listed in paragraph 2 of the Sixth Schedule and all allowable business expenses and capital allowances”.
 - This means that all statutory contributions to the National Housing Fund, National Health Insurance Scheme, National Pension Scheme, life assurance premiums and gratuities, non-taxable items and tax-exempted items are to be deducted from the total income from all sources to arrive at the gross income

of an employee, which serves as the basis for computation of the Consolidated Relief Allowance (CRA).

- Exemption of minimum wage:
 - Section 37 of PITA, as amended, states that individuals earning the national monthly minimum wage of N30,000 or less on employment income are exempt from paying personal income tax (PIT).
 - Additional income from other sources, excluding salary income earned by taxable persons on national minimum wage or less will be taxed at the applicable rate.

Employers' payroll applications in use for pay-as-you-earn tax computations must comply with the new definition of gross income and the exemption of minimum wage.

To view the public notice, follow the [link](#).

UGANDA

New Tax Identification Number (TIN) application process

Uganda Revenue Authority (URA) has introduced a web-based application process for a TIN application. In addition, changes have been made to the existing TIN application form to improve their clients' experience and address the changes in the tax rules, technology and business environment.

Taxpayers are advised to take note of the following changes to the individual TIN application form:

- Converted the current TIN application form from a Microsoft Excel template to a web form to facilitate a better registration experience.
- Pre-populated biodata and corporate registration details data from National Identification Registration Authority (NIRA) and Uganda Registration Services Bureau (URSB) (biodata and directorship):
 - Use of National Identification Number (NIN) as primary identifier: TIN applicants are no longer required to photocopy their national IDs and attach the same to their application.
 - The URA and NIRA systems have been synchronised to validate and auto-populate particulars like the name, surname, gender, first name, middle name, citizenship and date of birth once a NIN has been provided by the applicant.
 - TIN application for a business: The URA and URSB systems have been synchronised to allow for auto-population of business details like the business name once the Business Registration Number (BRN) has been provided by the taxpayer.
- Removes the need for a referee and alternate contact person details.
- Required to have a unique email address and upload attachments.
- No documents are required if the applicant has a valid NIN or BRN.
- No longer have to print, sign and deliver the signed physical copy of the terms and conditions form to the nearest URA office. Instead, agreement will be acknowledged by ticking the terms and conditions agreement tab on the online platform.
- Taxpayers who are employed will only have to provide their employer's TIN. Details about their employer will be auto-populated.

To view the public notice, follow the [link](#).

ZIMBABWE

Pension & Other Benefits Scheme (POBS) contributions

Following the gazetting of Statutory Instrument 169 of 2021 on 11 June 2021 regarding new contribution rates to the National Social Security Authority's (NSSA) (POSB), the authority has advised employers that the new contribution levels are effective from 1 June 2021.

The new maximum amount of monthly insurable earnings in respect of which contributions are payable shall be 75% (seventy five per cent) of the previous month's Total Consumption Poverty Line (TCPL).

The insurable earning ceiling for the month of June 2021 is therefore **ZWL\$21,641.25**.

The national TCPL figures are published and accessible on the Zimbabwe National Statistics Agency (ZIMSTAT) on www.zimstat.co.zw/pdl/. The monthly insurable earnings will also be published on the NSSA website (www.nssa.org.zw) by the 1st of each month.

The authority has reminded all stakeholders that the adjustments are necessary to restore and maintain the sustainability and viability of the schemes.

To view the NSSA notice, follow the [link](#).

To view Statutory Instrument 169 of 2021, follow the [link](#).

Contact our legislation team at info@crs.co.za if you require any additional information.

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