**PROCESSES AND TIMELINES FOR WITHHOLDING TAX (WHT)**

1. **INTRODUCTION**
	1. Withholding Tax in Nigeria is a form of advance payment of income tax.
	2. It is a payment on account and does not confer an exemption from the filing of annual tax returns by any company or individual which had suffered WHT deductions.
	3. WHT is normally deducted at source when payment is to be made to a beneficiary.
	4. The law governing or regulating the payment of WHT is the Company Income Tax Act (CITA) and the Personal Income Tax Act (PITA).
2. **OPERATION OF WITHHOLDING TAX**
	1. When amount to be paid as withholding tax is determined, the tax authority raises bill reference in the name of the individual or enterprise that is to suffer the deduction.
	2. The establishment proceeds to make payment using the bill ref through any of our payment channels
	3. The taxpayer takes the evidence of payment to the nearest Tax Office for issuance of electronic tax receipt.
	4. The establishment remitting the withholding tax is expected to attached a schedule showing the following the information;
		1. Name of the individual/enterprise,
		2. Nature of business,
		3. Total sum of transaction,
		4. Withholding tax rate applied,
		5. Withholding tax paid,
		6. Names and addresses of client.
	5. In line with the law, Withholding Tax deducted in the preceding month is expected to be remitted on/before the 21st of the new month.
	6. All Companies remit their withholding Tax to the Federal Government through the Federal Inland Revenue Service.
	7. All individuals, Ventures and Enterprises on the other hand remit their Withholding Tax to the State Government.

**PROCESSES AND TIMELINES FOR GAMING**

The process involved in granting of licenses to Operators/Promoters of gaming operations is as detailed below;

1. Purchase of application form.
2. Submission of duly completed application form.
3. Checking of duly submitted form.
4. Generate assessment of license fee on our system.
5. Recruitment of Agents by operators.
6. Submission of monthly returns/transactions on/before the 10th day of the preceding month when operations have begins.
7. Payment of monthly gross revenue on or before the 14th day of the preceding month,
8. Payment of license renewal free on or before the end of January,
9. Payment of personal income taxes in accordance to PIT Act by agents.
10. PAYE payment in accordance to PAYE regulations by concern agents.
11. Local Government /biz premises payment y concern agent

Edo State Gaming Law Visit: <https://eirs.gov.ng/wp-content/uploads/2021/01/EDO-STATE-GAMING-LAW-2020.pdf>

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