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JRB Releases Personal Income Tax Guidelines 2026

The Joint Revenue Board, apex body for revenue administration in Nigeria, has released the Personal Income Tax Guidelines 2026, made pursuant to the new tax reform laws.

News

📅 April 7, 2026

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The Joint Revenue Board (JRB), apex body for revenue administration in Nigeria, has released the Personal Income Tax Guidelines 2026.



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The Guidelines are made pursuant to Sections 1 and 5(f) of the Joint Revenue Board (Establishment) Act, 2025; Sections 6(2), 15, 35, 51(6)(7)(9), 52, 85 and 144(4) of the Nigeria Tax Administration Act, 2025; Chapter Two of the Nigeria Tax Act, 2025; and Regulation 11(2) of the Deduction of Tax at Source (Withholding) Regulations, 2024.

Employers and taxpayers are encouraged to avail themselves with the new guidelines and comply accordingly.

To download the full Personal Income Tax Guidelines 2026, click the download button below.

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Personal Income Tax Guidelines

2026 Edition

A

Admin

Contributing Writer

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