



ABIA STATE OF NIGERIA

**THE ABIA STATE TAX (CODIFICATION AND
CONSOLIDATION) LAW, 2020**

LAW NO. 7 OF 2020

ABIA STATE OF NIGERIA
THE ABIA STATE TAX (CODIFICATION AND CONSOLIDATION)
LAW NO.7 OF 2020
GENERAL PROVISIONS

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Long Title

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ABIA STATE OF NIGERIA

THE ABIA STATE TAX (CODIFICATION AND CONSOLIDATION)

LAW NO.7 OF 2020

GENERAL PROVISIONS

Long Title	A Law to Establish Tax Codification and Consolidation in Abia State and for other matters connected therewith.
Enactment	BE IT ENACTED by the House of Abia State of Nigeria as follows:
	Part I: Preliminaries
Citation and Commencement	1. This Law may be cited as the Abia State Tax (Codification and Consolidation) Law, 2020 and shall come into force on the 26 th day of August, 2020.
Interpretation	2. In this Law unless the context otherwise requires: “ Accountant General ” means the Accountant General of Abia State. “ Appraise ” means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier; “ Assessable Income ” means chargeable income on which tax is computed “ Authorized officer ” means any person employed in the Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the Chairman to perform or carry out specific function under this Law; “ Board ” means the Abia State Internal Revenue Board; “ Book ” means any register, document or other record of information and any account or accounting record however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise and all types of information stored on computers and any other similar equipment; “ Chargeable income ” means the total income of any person or Body Corporate, on which tax is charged; “ Consultants ” means tax practitioners, accountants, legal practitioners or any other recognized professional Consultants that have been certified by their relevant professional bodies to practice in Nigeria; “ Court ” means any Court of competent jurisdiction as directed by the Chief Judge of the State for the purpose of this Law “ Demand Notice ” means a demand notice for any tax collectible by the Abia State Internal Revenue Service; “ Delegation ” means power and authority given to the Service by any organ or agency of Government in Abia State, or vice versa; “ Document ” means any record of information supporting accounts and accounting records including reports or correspondence or memoranda or minutes of meeting, however compiled, recorded or stored, whether in written or printed form or microfilm, digital, magnetic, electronic or optical form or otherwise and all types of information stored in computer and any other similar equipment;

“**Executive Chairman**” means the Chairman of the Abia State Revenue Board;

“**Ex-officio**” members are members who are part of the Board by virtue of the office they occupy;

“**Gazette**” means the Abia State Government Official Gazette;

“**Government**” means the Government of Abia State and includes the Local Government Councils of Abia State;

“**Governor**” means the Governor of Abia State;

“**High Court**” means the High Court of Abia;

“**State**” means Abia State of Assembly;

“**Joint State Revenue Committee**” means the Committee established by this Law;

“**Joint Tax Board**” means the Tax Board established under the Personal Income Tax Act 2004 (as amended);

“**Land Use Charge**” means all property taxes, tenement, ground rent and other rates payable on land throughout Abia State;

“**Local Government Council**” means the Local Government Councils of Abia State;

“**Local Government Revenue Committee**” means the Committee established by this Law;

“**Member**” means a member of the Board appointed under this Law and includes the Chairman;

“**Non-Profit Organization**” means a corporate or unincorporated body carrying on an activity, the main purpose of which is a purpose other than the making of a profit;

“**Officer**” means any person employed by the Revenue Service;

“**Person**” means a natural person, a Company or Body Corporate, Partnerships, Firms, and other unincorporated body of persons;

“**Private Dwelling**” means any building or part of a building occupied as residential accommodation (including any garage, shed and other building used in connection therewith);

“**Property Tax**” means premium, taxes and rates levied on real property within designated areas of the State;

“**Real Property**” means:

(a) land including land covered by water;

(b) land and any building or structure situated thereon, including machinery, installations, and equipment affixed to a building and contributing to the utility of the building and where a building is erected on land under lease, license or permit, that building may, for the purposes of this Law, be treated as real property separate from the land;

(c) a mobile home;

(d) a bulk storage tank, and any supply pipe lines connected therewith, and;

(e) any wire, cable, pipe, tower, installation, equipment, or thing, or structure other than building, forming part of a television or radio broadcasting, transmission or rebroadcasting or retransmission system including a cable television system, telephone, electric light, telegraph or telecommunications system or any electric power distribution system: but does not include:

(a) crops growing in or on land;

- (b) all that part of a mine below the surface of the ground; or
- (c) land used as a public right-of-way;

“**Regulation**” means regulations issued by the Board or Service pursuant to this Law;

“**Revenue Manager/Assessment Authority**” means an officer of the Service in charge of office of the Revenue Service in any Local Government Council;

“**Residence**” means any building, or part of a building occupied as residential accommodation (including any garage, shed and other building used in connection therewith);

“**Service**” means the Abia State Internal Revenue Service, together with all other Revenue Committees established under this Law.

“**Special Purpose Tax Officer**” means a designated Tax Officer(s) for the purpose of tax investigation and enforcement;

“**State**” means Abia State of Nigeria;

“**Tangible Personal Property**” means personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses, but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value;

“**Tax**” means any duty, levy or revenue accruable to the Government;

“**Taxable Person**” means an individual or body of individuals, firm, partnership, family, corporation sole, trustee or executor or a person who carries out an economic activity in a place, a person exploiting tangible or intangible property for the purpose of obtaining income by way of trade or business or person or agency of government acting in the capacity;

“**Technical Committee**” means the Committee established by this Law;

“**Year of Assessment**” means a period between January and December of the Calendar year or such other period for which tax is computed.

Part II: Establishment, Composition, Powers and Functions of the Revenue Service

Establishment
of the Service

3.

- (1) There is hereby established for the State, the Abia State Internal Revenue Service, hereinafter referred to as “the Service”
- (2) The Service:
 - (a) shall be a body corporate with perpetual succession and common seal;
 - (b) may sue or be sued in its corporate name, and;
 - (c) may acquire, hold or dispose of any property (whether movable or immovable), for the purpose of carrying out its functions under this Law.
- (3) The Service shall have such powers and duties as are conferred on it by this Law or by any other enactment in force in the State.

Establishment and
Composition of the Board

4.

- (1) There is hereby established, for the Service a Management Board hereinafter referred to as “the Board”.
- (2) The Board shall comprise:
 - (a) A Chairman, who shall be the Executive Head of the Service;

- (b) Three other persons one from each Senatorial Districts of the State who shall be registered members of relevant professional bodies, knowledgeable in tax matters to be nominated on their personal merit and appointed by the Governor;
- (c) Three Local Government Council Chairmen, one from each Senatorial District of the State, to be appointed by the Governor.
- (d) The Secretary to the Service who shall also be the Secretary of the Board and shall be appointed by the Board from within the Service and shall be a University Graduate or its equivalent with relevant professional qualification in tax matters.
- (e) A representative of the following MDAs not below the rank of a Director;
- (i) Finance,
 - (ii) Lands,
 - (iii) Trade and investment;
 - (iv) Transport and
 - (v) Environment;
- (f) Heads of Department of the Service not below the rank of Director;
- (g) A Legal Adviser to the Board, appointed from the State Ministry of Justice;
- (3) Members referred to in paragraphs (c) to (g) shall be ex-officio members.
- (4) Notwithstanding his membership of the Board and Service, the Legal Adviser may appear for and represent the Board or the Service in his professional capacity in any proceedings in which either the Board; the Service or both are parties.
5. The Chairman and Members of the Board other than Ex-officio Members
- (a) shall be a University Graduate or its equivalent with relevant qualification and proven record of experience in tax practice or administration for a period of not less than ten (10) years.
- (b) Shall be appointed by the Governor and confirmed by the of Assembly.
6. The Chairman and members of the Board other than Ex-officio Members shall hold office for a period of 3 (three) years and may be reappointed for another term of 3 (3) years and to no more.
7. (1) The Chairman or Member of the Board shall cease to hold office if:
- (a) he resigns his appointment by notice under his hand, addressed to the Governor, or;
 - (b) he becomes of unsound mind, or;
 - (c) he is declared bankrupt, or;
 - (d) he is convicted of a felony, or any offence involving dishonesty or corruption, or;

Appointment of the
Chairman and Members
of the Board

Tenure
of the Board

Cessation of
Membership
of the Board

- (e) he becomes incapable of discharging the functions of his office (either arising from an infirmity of the mind or body), or;
- (f) the Governor is satisfied that it is not in the interest of the Service or the Board, or of the public for the member to continue in office, or;
- (g) he has been found guilty of breach of Code of Conduct, or other serious misconduct in relation to his duties, by a court of competent jurisdiction, or;
- (h) in the case of person possessing a professional qualification, he is disqualified or suspended from practicing his profession in any part of the country by an order of a competent authority, or;
- (i) in the case of a person who became member by virtue of the office he occupies, he ceases to hold that office.

(2) If any Member of the Board ceases to hold office under this Law, before the expiration of the term for which he is appointed, then, another person representing the same interest shall, be appointed to the Board in the place of such person and the new member of the Board shall thereupon complete the remaining term of the person who ceased to hold the said office.

Functions
of the Board

8. (1) The functions of the Board shall be:
- (a) To provide general policy guidelines regarding the functions of the Service and supervising the implementation of such policies;
 - (b) to ensure the effective and optimum collection of taxes and penalties due to the State under the relevant Federal and State laws;
 - (c) to do all things that may be necessary and expedient for the assessment and collection of revenue;
 - (d) to account for all amounts so collected in the manner prescribed by this Law;
 - (e) to make recommendation, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax legislation, tax treaties and exemptions, as may be required from time to time;
 - (f) to generally control the management of the Service on matters of policy, subject to the provisions of this Law;
 - (g) to appoint, promote, transfer and impose disciplinary measures on the staff of the Service, and;
 - (h) to make recommendations to the Governor regarding the terms and conditions of employment and remuneration of staff of the Service.
- (2) The Board shall not be involved in the day-to-day running of the technical, professional and administrative affairs of the Service.
- (3) The Board may by notice in the State Gazette, or in writing, authorize any person:

- (a) to perform or exercise on its behalf any function, duty or power conferred on the Board; and
 - (b) to receive any notice of other document to be served or delivered to the Board pursuant to this Law or any other enactment.
- (4) Notwithstanding the provisions of Subsection (3) of this Section, the Board shall not delegate any power that touches upon its primary role of assessment and collection of taxes, provided that; the Board may, subject to such conditions as it may from time to time determine, appoint and employ Consultants (including Tax Consultants or Accountants), and agents to transact any business, or do any act required to be done by the Board in the execution of its functions, or in carrying into effect the purposes of this Law.
- (5) Whenever the Board shall consider it necessary with respect to any revenue due to the State, the Board may acquire, hold and dispose of any property taken as security for, or in satisfaction of any sum due, or judgment debt due in respect of any revenue, and shall account for any such property and the proceeds of sale thereof in a manner to be prescribed by the Service.
- (6) Anything required to be done by the Board in relation to its powers or functions under this Law, shall be signified under the hand of the Chairman, or of an Officer of the Board duly authorized by the Board, from time to time.
- (7) The Board may appoint its staff into positions created by the Board, and on such terms and conditions as shall be laid down by the Board, subject to the provisions of this Law or any other enactment.
- (8) If the Board deems it expedient that any vacancy in the Service shall be filled by a person holding office in the Civil Service of the State, it shall notify the State Civil Service Commission to that effect, and the Board may, by Arrangement with the State Civil Service Commission, cause such vacancy to be filled by way of Secondment or transfer of service.
- (9) The Board may with the consent of the Governor, appoint a Revenue Consultant for the discharge of any part of the functions of the Board under this Law.
9. The Board shall have such powers as are conferred on it by this Law or any other of the enactment.
- Powers of the Board**
- Meetings**
10. (1) The Chairman and any Six members of the Board, Director in the Service, shall form a quorum for the purpose of any meeting of the Board.
- (2) The Board shall convene its meetings periodically as it may deem fit, provided the Board shall meet not less than twice in every quarter of the year.

Power to
make Regulations

- (3) The Secretary of the Board shall summon meetings of the Board, as may be directed by the Chairman, or pursuant to a requisition made by 2/3 (two third) of the Members of the Board.
 - (4) Notwithstanding the provisions of this Section, the majority decision of the members of the Board on any issue in a written form, shall be treated in all respects as though it is a decision of the Board in actual meeting, unless any two members have requested the submission of the matter to a formal meeting of the Board.
11. (1) Subject to the provisions of this Law, the Board may, by order in the Gazette, make issue regulations relating generally to the conditions of service of Staff of the Regulations Service, and in particular, such regulations may provide for:
- (a) The appointment, promotion, termination, dismissal and discipline of staff or employees of the Service or other measures concerning staff welfare and control; and
 - (b) In the absence of such regulations being made, any instrument relating to Conditions of Service in the State Civil Service shall be apply, with such modifications as may be necessary, to the employees of the Service.
 - (c) Notwithstanding the provisions of Subsection (1)(a) of this Section, no appointment of a staff shall be done without the written approval of the Governor.
- (2) Regulations made under this Section shall not be effective until they are approved by the Governor and published in the Gazette.
- (3) Upon publication of the Regulations, the Service shall cause a notice of the Staff Regulations to be issued to all affected staff in such manner as the Service may determine.

Powers
of the Service

12. The Service shall have the responsibility of discharging the day-to-day functions of the Abia State Revenue Service as provided in this Law.

Objectives
of the Service
(First Schedule)

13. The overall objectives of the Service in discharging its functions under this Law shall be to control and administer the various taxes, non-tax revenues and laws specified in the First Schedule, and other laws made or to be made from time to time by the House or other regulations made there under by the Government of the State and to account for all such taxes and non-tax revenues collected in the State.

Status of the
Chairman of the Board

14. (1) The Status of the Chairman of the Board shall be equivalent to that of a Permanent Secretary in the State Civil Service.
- (2) The Chairman of the Board shall be entitled to all the benefits accruing to a Permanent Secretary in the State Civil Service.
- (3) The Chairman of the Board shall have the following powers:
- (a) to give direction to the Service and Board in carrying out their statutory functions under this Law;
 - (b) to ensure the implementation of the policies initiated by the Board and approved by the Governor;

- (c) to generally oversee the day-to-day running of the Service and Board.
- Remuneration 15. (1) The remuneration/allowances of the Chairman and Members of the Board shall be as is contained in their letters of appointment.
- (2) Staff of the Service shall be paid such remuneration as may be recommended by the Board without prejudice to such review and incentives as may be approved by the Governor.
- (3) Staff of the Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant Laws, and as is applicable in the Public Service of the State.
- Power of the Service 16. (1) The Service shall have power to enforce any enactment or Law on taxation and levies in respect of which the National Service or the House, or both, may confer power on the Service.
- (2) Notwithstanding the provision of any other Law in the State, the Service shall have exclusive powers to control, administer, and collect the different taxes and levies within the State as provided in this Law.
- (3) In carrying out the provisions of this Law, all taxes, levies, fees and rate collectible by Local Governments and all Ministries, Departments and Agencies of the State shall be collected by the Service on their behalf.
- (4) Any Ministry, Department or Agency which immediately before the commencement of this Law, is vested with the power by virtue of any Law or instrument to administer or collect any tax, non-tax revenue or levies imposed by and accruable to the State Government or any local Government, shall cease to exercise such power and the power to administer and collect the taxes, non-tax revenue and levies shall vest exclusively in the Service.
- (5) The Service may, with the approval of the Governor, make such Rules and Regulations as are necessary to give effect to the provisions of this law or any other enactment, and for the due administration of its provisions, and may in particular, make Regulations:
- (a) prescribing the form for returns and other information required under this Law or any other enactment;
- (b) prescribing the procedure for obtaining any information required under this Law, and;
- (c) on any other incidental matter.
- Functions of the Service 17. (1) The Functions of the Service shall be:
- (a) to assess all persons chargeable with tax in the State;
- (b) to collect, recover and pay to the designated Bank account, any tax, levy and other revenues due to the State under this Law or any other enactment;
- (c) to enforce payment of due taxes and levies;

- (d) to collaborate with relevant Ministries and Agencies of the State to review the tax regime and promote the application of tax revenues to stimulate economic activities and development;
- (d) to collaborate with relevant law enforcement agencies to carry out the examination and investigation of all tax fraud or evasion, with a view to determining compliance with the provisions of this Law or any other relevant enactment;
- (e) from time to time, to determine the extent of financial loss and such other losses by the State arising from tax waivers and other related matters;
- (f) to adopt legal measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
- (g) to adopt legal measures which include compliance enforcement and regulatory actions, as well as introduce and maintain investigative and control techniques for the detection and prevention of non-compliance;
- (h) to collaborate and facilitate rapid exchange of scientific and technical information with relevant National or International agencies, or Bodies on tax matters;
- (i) to undertake exchange of personnel or other experts with complementary agencies for the purpose of comparative experience and capacity building;
- (j) to establish and maintain a system for monitoring international dynamics of taxation, in order to identify suspicious transactions, the perpetrators and persons involved;
- (k) to provide and maintain access to up-to-date and adequate data and information on all taxable persons, (individual and corporate) for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
- (l) to maintain data base, statistics, record and report on persons, organizations, proceeds, properties, documents or other items or assets relating to tax waiver, fraud or evasion;
- (m) to undertake research and similar measures with a view to stimulating economic development and determining the manifestation, extent, magnitude and effect of tax fraud or evasion, and make recommendations to the Board on appropriate intervention and preventive measures;
- (n) to collate and keep under review all policies of the State relating to taxation and revenue generation, and to undertake a systematic and progressive implementation of such policies;
- (o) to maintain a liaison with the office of the Attorney-General, all Government security and law enforcement agencies, and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
- (q) to issue Tax Payer Identification Number to every taxable person in the State;

- (r) from time to time, to specify the form of returns, claims, statements, and notices necessary for the due administration of the functions conferred on it by this Law or any other enactment;
 - (s) to carry out and sustain public awareness and enlightenment on the benefits of tax compliance within the State, and;
 - (t) to carry out such other legal activities as are necessary for the due discharge of its functions under this Law.
- (2) For purposes of achieving the functions of the Revenue Service under this Law:
- (a) There shall not exist in Abia State, any other emblem, except the Consolidated Emblem issued by the Service, or the State Joint Revenue Committee; and
 - (b) All other person(s) are hereby prohibited from issuing emblems meant for revenue collection in the State.
- (3) The Service may from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law.
- (4) Except with the approval of the Governor, no tax, levy or revenue established by any Law of the State shall be waived.
- (5) All persons who are officials of the Service or Local Government Revenue Committee, or a Revenue Agent duly appointed in accordance with the provisions of this Law, who interact with the general public for revenue administration shall mandatorily wear identification badges with a clear inscription of their names and official capacity.
- (6) The Governor may give directive of a general nature to the Service relating to matters of policy with regards to the exercise of its functions under this Law or any other enactments; as he may consider necessary, and it shall be the duty of the Service or the Chairman to comply with the directive or cause them to be complied with.

Part III: Financial Provisions

Funds of the Board

18.

- (1) Funds of the Board shall comprise:
- (a) such percentage as approved by the Governor, but not less than five percent (5%) of all revenues collected by the Revenue Service in the preceding month, as ~~administrative charge or cost of collection~~; In the event of the Service paying the emolument of the employees of the Service, the cost of collection shall not be less than twelve percent (12%);
 - (b) such moneys as may be contributed or granted by the State from time to time;
 - (c) loans as may be approved by the Governor;
 - (d) donations or grants from anybody or organizations, and;

- (e) all other moneys which may from time to time accrue to the Revenue Board from other services including the disposal, lease or hire of, or any other dealing with any property vested in or acquired by the Revenue Board.
 - (f) budgetary allocations.
- Bank Accounts
19. The Board shall have only one bank account for the remittance of all Government Revenues in the State and its remittances shall be in a manner as may be prescribed by the Governor.
- Expenditure of the Board
20. (1) The Service may from time to time apply the proceeds of the funds established under Section 18 of this Law to:
- (a) the cost of administration of the Service;
 - (b) payment of allowances to the Chairman and other Members of the Board;
 - (c) reimbursement to Members of the Board, or any Committee set up by the Board, for such expenses as may be expressly authorized by the Board or the Service;
 - (d) the payment of the salaries, fees or other remuneration or allowances, and legacy gratuities, pensions and other benefits that may have accrued on commencement of this Law, and payable to the officers and other employees of the Service;
 - (e) the cost of acquisition and up-keep of premises belonging to or occupied by the Service, and other capital expenditures of the Service;
 - (f) investments, maintenance of utilities, training, research and similar purposes;
 - (g) all other costs that may be necessary for the day-to-day operations of the Service, and;
 - (h) to any other payment for anything incidental to the foregoing provisions, or in connection with or incidental to the functions of the Service.
- (2) The Board shall also operate such other bank accounts for its own funds as the Board may approve.
- Annual Estimates
21. The Service shall prepare and submit to the not later than 30th day of September each year, an estimate of its income and expenditure for the succeeding year.
- Accounts and Audit
22. (1) The Service shall keep proper accounts and record in respect of each financial year and shall within three months after the end of each financial year, cause the accounts to be audited by an Auditor authorized by the Auditor-General who shall make a Report.
- (2) The Report so made shall be submitted to the within six months after the end of each Financial Year.
- (3) The Service shall pay in respect of such Audit, a fee as the Auditor-General may recommend.

- Annual Report 23. (1) The Service shall not later than the 30th day of June in each year, submit to the Governor and the House, a Report of its activities during the immediate preceding year, and shall include in such Report, the audited accounts of the Service accompanied by the Report of the Auditor-General.
- (2) Notwithstanding the provision of Subsection (1) of this Section, the Chairman of the Board shall submit to the Governor, not later than the 10th day of every month, bank statement of all revenues that accrued to the IGR account in the preceding month.
- (3) The Chairman shall submit to the Accountant-General details and particulars of all accounts maintained by the Service whether or not such account relates to revenue.
- (4) The Accountant-General shall have the right to demand and obtain all statements relating to such accounts either from the Chairman or directly from the bank in which such account is maintained and shall furnish the Governor with such details every month.
- (5) The power of the Accountant-General in Subsection (4) of this Section shall apply to any account maintained by anybody, ministry or institution in the State into which any Government Revenue is paid.
- Power to Borrow Money 24. The Service may, with the approval of the Governor, borrow by way of loan, overdraft or otherwise, from any source, such moneys as it may require for the performance of its functions and for the purpose of meeting its obligations under this Law.
- Power to accept gifts 25. (1) The Service may accept any gift of land, monetary or other property on such terms and conditions, as may be specified by the person or organization making the gift and agreed to by the Board.
- (2) The Service shall not accept any gift if the conditions attached by the person or organization offering the gift are inconsistent with any Law in force or with the functions of the Service.
- Investment 26. The Board may, subject to the provisions of this Law and the conditions of any trust created in respect of any property, invest all or any of its funds in any security or any other fund as may, from time to time, be approved by the Governor.
- Keeping of Accounts 27. (1) The Chairman, as the Chief Executive and Accounting Officer of the Service shall keep proper accounting records in respect of:
- (a) all revenues and expenditures of the Service;
 - (b) all assets, liabilities and other financial transactions of the Service, and;
 - (c) all other revenues collected by the Revenue including income on investments.

- Refund to tax payers
28. (1) There shall be refunded to taxpayers, after proper auditing by the Service, such over-payment of tax as is due.
- (2) prepare an Annual Report, including Financial Statements, in accordance with generally accepted accounting principles and practices, and;
- (3) ensure that the available accounting resources of the Service are adequate and used in the most efficient manner and that the accounting and other financial records are properly safeguarded.
- (2) The Service shall decide on the eligibility of any refund pursuant to this Section and subject to such rules and conditions as may be approved by the Governor.
- (3) Any tax refund shall be made by the Accountant-General within 90 days of the decision of the Service by with the option of setting it off against future tax.

- Power of the Accountant General to deduct
29. The Accountant-General shall have power to deduct at source from the budgetary allocation of any Ministry or Government Agency, any unremitted tax due, and shall transfer such deduction to the Service.

Part IV: Establishment, Composition and Functions of the Technical Committee, the Local Government Revenue Committee and the Joint State Revenue Committee

- Establishment of the Technical Committee
30. (1) There is hereby established, a Technical Committee of the Board, which shall comprise:
- (a) the Chairman of the Board as Chairman;
- (b) the Directors of the Service;
- (c) the Legal Adviser of the Board, and;
- (d) the Secretary of the Service.
- (2) The Technical Committee shall have the power to co-opt any staff within the Service and persons outside the Service who have experience in revenue matters, as the Technical Committee may consider necessary in the discharge of its functions.
- Functions of the Technical Committee
31. The functions of the Technical Committee shall be:
- (a) to consider all matters that require professional and technical expertise and make recommendations to the Board;
- (b) to advise the Board on its functions under this Law, and;
- (c) to attend to such other matters as may be referred to it by the Board from time to time.
- Establishment of the Local Government Revenue Committee
32. (1) There is hereby established for each Local Government Council, a Committee to be known as the Local Government Revenue Committee.
- (2) The Committee shall comprise of:

- (a) The Supervisor for Finance of the Local Government Council as Chairman
 - (b) Four persons experienced in revenue matters as nominated by the Chairman of the Local Government Council on their personal merits and;
 - (c) The Revenue Manager in the Local Government to serve as Secretary.
- Functions of the Committee
33. (1) The Revenue Committee shall carry out the assessment of all taxes fines rates, charges or other revenue under its jurisdiction; and shall attend and present its report at the meetings of the State Joint Committee.
- (2) In discharging its functions under this Section, the Committee shall be autonomous of the Local Government Council Treasury and shall be responsible for the day-to-day administration of the Department or personnel which form its assessment team in liaison with the Service.
- Establishment of the Joint State Revenue Committee
34. There is hereby established for the State, a Joint State Revenue Committee which shall comprise:
- (a) the Chairman of the Service as Chairman;
 - (b) the Chairman of each Local Government Revenue Committee;
 - (c) a representative of the Ministry charged with the responsibility of Local Government Affairs, not below the rank of Director;
 - (d) the Legal Adviser of the Service, and;
 - (e) a Secretary who shall be a staff of the Service.
- Functions of the Joint Committee
35. The functions of the Joint Committee shall be:
- (a) to implement decisions of the Joint Tax Board;
 - (b) to advise the Joint Tax Board and the State and Local Government Councils on revenue matters;
 - (c) to harmonize tax administration within the State;
 - (d) to enlighten members of the public generally on State and Local Government revenue matters, and;
 - (e) to carry out such other functions as may be assigned to it.
- Funds of the Joint Committee
36. For the purpose of running the Secretariat of the Joint Committee, every Local Government Council of the State shall contribute annually, the sum of ₦200,000.00 (two hundred thousand naira only), while the Revenue Board shall contribute half of the total Contributions of Local Government Councils, subject to periodic review by the Joint Committee.
- Staff of the Joint Committee
37. Staff of the Joint Committee shall be as may be deployed from the Service.
- Part V: Tax Administration and Enforcement**
- Prohibition of cash payment
38. (1) There is hereby prohibited in the State, the revenue system of tax payment or collection by cash by any Revenue collector or Agent appointed or employed by the Service, Ministries, Departments & Agencies (MDAs) or Local Government Councils as the case may be.
- (2) Consequently the Service and the Joint State Revenue Committee shall develop and implement the use of an automated revenue

system, whereby Tax Assessment and Tax Clearance Certificates are generated by automation, and all taxes and levies in the State are paid into designated banks and e-receipts issued.

- (3) Any revenue due to any authority in the State shall not be payable or collected in cash by any person or authority but only by bank draft, electronic debit or credit card, point-of-sales terminal or money transfer into the Internally Generated Revenue Account of the Service, or by any other electronic means approved by the Board for such purpose.
39. Call for Returns
The Service may give notice in writing to any person as it may consider necessary, requiring such person to deliver within a reasonable time specified in the notice fuller or further returns in respect of any matter relating to the function of the Service under this Law.
40. Payment of due Tax
Where any tax is not paid when it is due under any enactment by any person from whom it is due, it shall be paid on demand made by the Service either on that person personally or by delivering a demand notice in writing to his place of abode or business, and if it is not paid on demand, the person shall, in addition to the tax due and payable, be liable to a fine equal to the amount of the tax due and payable.
41. Penalty for non payment and enforcement of tax
(1) Subject to the provisions of Subsection (3) of this Section, any tax not paid within the period prescribed shall attract the following penalty:
(a) a sum equal to 10% of the amount of the tax payable, shall be added and the provisions of the Law relating to collection and recovery of tax shall apply to the collection and recovery of such sum.
(b) the tax due shall carry interest at the prevailing minimum rediscount rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid and the provisions of this Law relating to the collection and recovery of tax shall apply to the collection and recovery of the interest;
(c) the Service shall serve a demand notice, and if payment is not made within 30 days from the date of the service of such demand notice, the Service may proceed to enforce payment under this Law, and;
(d) an addition imposed under this Subsection shall not be deemed to be part of the tax paid for the purpose of claiming relief under and by the provisions of this Law.
(2) Any person who without lawful justification or excuse, the proof whereof shall lie on him, fails to pay a tax within the period of one month prescribed in paragraph (c) of Subsection (1) of this Section, commits an offence under this Law.
(3) The Board may, for any good cause shown, remit the whole or any part of the penalty due under Subsection (1) of this Section.

Power to
Distrain

42. (1) Without prejudice to any other power conferred on the relevant revenue authority for the enforcement of payment of revenue where the payment has become due and a demand notice has in accordance with the provisions of the relevant Law been served on a chargeable person or on his agent, if payment is not made within the time limited by the demand notice, the Service or other relevant revenue authority may, for the purpose of enforcing payment of the amount due, distrain:
- (a) the goods, chattels or other properties, (movable or immovable) of person liable to pay the due tax; and
 - (b) all machineries, plants, tools, vehicles, animals and effects, in the possession or use, or found on the premises or land of the person.
- (2) The authority to distrain under this Section shall be in such form as the relevant revenue authority may direct and that authority shall be sufficient warrant and authority to levy by distrain the amount of revenue due.
- (3) For the purpose of levying any distrain under this Section, an officer duly authorized by the Chairman may apply to a Judge of the High Court or Chief Magistrate sitting in Chambers under Oath for the issue of a Warrant under this Section.
- (4) The judge may authorize such officer, referred to in Subsection (3) of this Section to execute any Warrant of distrain and, if necessary, break open any building or place in the day time, for the purpose of levying such distrain, and such person may call to his assistance any Police Officer, and it shall be the duty of any such Police Officer to aid and assist in the execution of any Warrant of Distrain and in levying the distrain.
- (5) Things distrained under this Section may, at the cost of the owner thereof, be kept for Fourteen days, at the end of which time, if the amount due in respect of the revenue and the cost and other incidental charges to the distrain are not paid, the things distrained may be sold.
- (6) There shall be paid out of the proceeds of sale, in the first instance, the cost or incidental charge to the sale and keeping of the distrain, and after recovery of the revenue liability, the residue (if any), shall be payable to the owner of the things distrained.
- (7) In the exercise of the powers of distrain conferred by this Section, the person whom the authority is granted under Subsection (4) of this Section may distrain upon all goods, chattels and effects belonging to the revenue debtor wherever the same may be found in Nigeria.
- (8) Nothing in this Section shall be construed as authorizing the sale of any immovable property without an order of the High Court made upon application in such form as may be prescribed by the Rules of the Court.

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| Recovery of
Tax | 43. | <p>(1) Without prejudice to the provisions of this Law or any other Relevant Law, any amount due by way of tax, shall constitute a debt due to the State, and may be recovered by a civil action brought by the Service before a Court of competent jurisdiction:</p> <p>(2) Where any tax has been short levied or erroneously repaid, the person who would have paid the amount short levied, or to whom the payment has erroneously been made shall on demand by the appropriate officer, pay the amount short levied or erroneously repaid as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short levied or erroneously repaid were liable, provided that the appropriate officer shall not make any such demand after six years from the date of such short levy or erroneous repayment, unless such short levy or erroneous repayment was caused by production of a document for the making of statement which was untrue in any material particular or by the fraud, willful default or neglect of the payer.</p> |
| Tax
investigation | 44. | <p>(1) The Service shall take all necessary measures to assist any relevant Law enforcement agency in the investigation of any offence under this Law.</p> <p>(2) Notwithstanding anything to the contrary in any other enactment or Law, the Service shall have the power to investigate or cause investigation to be conducted to ascertain any violation of any Law, whether or not such violation has been reported to the Service</p> <p>(3) In conducting any investigation under Subsection (2) of this Section, the Service may cause investigation to be conducted into the properties of any person, if it appears to the Service that the lifestyle of the person and extent of the properties are not justified by his source of income.</p> <p>(4) Where any investigation under this Section reveals the commission of an offence or an attempt to commit any offence, the Service shall submit its findings to the relevant law enforcement agency and the Attorney-General for the purpose of further investigation or prosecution.</p> |
| Enforcement | 45. | <p>(1) The Service may co-opt the assistance and cooperation of any of the Law enforcement agencies in the discharge of its duties under this Law.</p> <p>(2) The Law enforcement agencies shall aid and assist an authorized officer in the discharge of his duties under this Law.</p> <p>(3) Any Tax Officer armed with a Warrant issued by any competent Court and accompanied by law enforcement officers as may be determined by the relevant Court, may:</p> <p>(a) enter any premises covered by such Warrant and search, seize and take possession of any book, document or other</p> |

- article used or suspected to have been used in the commission of an offence;
- (b) inspect, make copies of, or take extracts, including digital copies, from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
 - (c) search any person who is in or around such premises;
 - (d) open, examine and search any article, container or receptacle;
 - (e) open any outer or inner door or window of any premises and enter same or otherwise enter the premises and any part of thereof; and
 - (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to do.
- (4) No person shall be bodily searched under this Section, except by a person who is of the same gender.
- Reward 46. (1) The Service may, with the approval of the Board, pay any reward to any person not being a person employed in the Service, in respect of any information that may be of assistance to the Service in the performance of its duties under this Law, upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.
- (2) The identity of the person who gave information to the Service shall be kept confidential, and any current or former member of the Service or the Board that discloses the identity of such person shall be dealt with in accordance with the provisions of this Law with regards to confidential information.
- Confidentiality 47. Without prejudice to the provisions of any other Law concerning official secrets, all information and documents supplied or produced in pursuance of any requirement of this Law or any legislation being implemented by the Service shall be treated as confidential.
- Taxes and Levies collected
(1st, 2nd & 6th Schedules) 48. (1) From the commencement of this Law, no taxes or levies, shall be collected by the Service or by any MDA in the State, on behalf of the Board, or by any other person so authorized by the Service either as a Consultant or Agent, except those taxes and levies listed in the First and Sixth Schedules to this Law.
- (2) No taxes or levies shall be collected by or on behalf of any Local Government Authority in the State, except those taxes and levies listed in the Second Schedule to this Law.
- (3) Subject to the powers of the House to make laws for the State, the Service may, upon the advice of the State Joint Revenue Committee, and by order published in the Gazette, amend the first or Second Schedule to this Law from time to time.

Issuance of
Demand Notice

49. (1) The Service shall issue a Demand Notice in respect of taxes and levies listed in the first Schedule to this Law, and in collaboration with the Local Government Revenue Committee, issue Demand Notices in respect of taxes and levies listed in the Second Schedule to this Law.
- (2) The Service shall serve consolidated demand notice stating all that an individual or corporate body should pay for each current year.
- (3) The Service shall, subject to the approval of the House, from time to time, produce a categorized schedule of fees and levies payable in the State according to categories and professions as contained in the First Schedule to this Law.
- (4) Where an individual or corporate body is liable to two or more of the scheduled taxes or levies at the same time in any year of assessment, the Service may issue a single Consolidated Demand Notice indicating the amount due on each of the taxes or levies.

Establishment of Tax
Appeal Committee

50. (1) There is hereby established a body called the Tax Appeal Committee
- (2) The Committee shall consist of a Chairman and such other Members to be appointed by the Governor on part-time basis upon the recommendation of the Board.
- (3) The members of the Committee shall:
- (a) be persons of repute and good standing in their professional careers or in society generally with such experience and knowledge in revenue and tax matters, Accountancy, Management, or Law as deemed appropriate by the Governor; and shall not include any member of the Board;
 - (b) may be appointed to sit in such zones of the state as the Governor may establish;
 - (c) may hold office for a period of 3 years and may be reappointed for another term of three years;
 - (d) may at any time resign his appointment by notice in writing addressed to the Governor and shall cease to be a Member if the Governor determines that his office is vacant and notice of the vacancy is published.
 - (e) The Service may appoint a Registrar of the Committee, who shall be a Civil Servant and not below the rank of Grade Level 14.

Powers of the
Tax Appeal
Committee

51. (1) Subject to any terms of reference given by the Governor, the Tax Appeal Committee shall have powers to hear and determine appeals by a taxable person who is aggrieved by an assessment made on him.
- (2) The person so aggrieved may appeal to the Committee within 30 days after the date of refusal by the Service to amend the assessment as desired by the tax payer.

Presumptive
Tax (3rd, 4th, 5th
Schedules)

52.

- (3) Upon hearing and determining the appeal, the Appeal Committee shall submit its decisions in any matter brought before it to the Service for implementation. All appeals shall be heard and determined within a period of 30 days from the date it was lodged with the Committee.
- (4) The Service shall, upon receipt of the report of the Committee take such steps as shall be necessary for the implementation of the recommendation of the Committee.
- (1) The presumptive tax regime shall be administered by the Service using Tax Registration format in the Third Schedule and Tax Return format in the Fourth Schedule to this Law, on an annual basis.
- (2) The categories of persons to be administered under the presumptive tax regime under this Section, shall include persons, where for all practical purposes their income cannot be ascertained or financial record are not kept in such manner as would enable proper assessment of income, and according to the following bands: Micro, Small, and Medium scale Businesses based on their level of activities.
- (3) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage such a person with a view to obtaining relevant information on the nature and level of business carried out in order to determine the band the taxable person should belong to, and such persons shall be encouraged by the Service to keep records of their transactions.
- (4) Any taxable person that contends the band or assessment arrived at, may file an objection to the Service within 21 days of the receipt of the assessment stating clearly the grounds upon which the objection is made and where he is not satisfied with the decision of the Service, he may appeal to the Tax Appeal Committee under the provisions of this Law.
- (5) Persons who fall within the presumptive regime shall file returns on or before 90 days from the beginning of every year.
- (6) The presumptive tax payable by the various categories of Trades, Businesses, Vocations and Professions are as contained in the Fifth Schedule, and is subject to change from time to time on the recommendations of the Board.
- (7) Upon payment of the presumptive tax assessed, the taxable person shall be issued a Tax Clearance Certificate.

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| Role of
MDAs | 53. | <p>(1) From the commencement of this Law, no rate or levies shall be payable to the State except those contained in the Schedules hereto, and consequently each MDA shall display at a conspicuous place in all their revenue offices, a rates, taxes and levies and their expected time of payment</p> <p>(2) Each Ministry, Department or Agency shall establish a Complaint and Information office to provide relevant information to taxable persons and listen to their complaints.</p> <p>(3) The relevant Ministry, Department or Agency shall in collaboration with the Service prepare a list of taxable persons assessed and served with notices. The notice shall contain the name and address of the taxable person, type and amount of levy assessed, date of service and any other relevant information.</p> |
| Objection to
Assessment | 54. | <p>(1) If any person disputes an assessment, he may apply to the Service, by notice of objection in writing to review and revise the assessment and such application shall state the grounds of objection to the assessment and shall be made within 30 (thirty) days from the date of service of the notice of the assessment.</p> <p>(2) On receipt of a notice of objection, the Service may require the person giving the notice to furnish such particulars and to produce such books or other documents as the Service may deem necessary, and may summon any person who may be able to give information which is material to the determination of the objection, to attend and be examined.</p> <p>(3) In the event of any person who has objected to an assessment agreeing with the Service as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person. If an applicant for revision under the provisions of the Section fails to agree with the Service on the amount of the tax chargeable, the Service shall give notice of refusal to the person.</p> |
| Determination of
Objection | 55. | <p>The Service shall within thirty days of receipt of notice of objection, determine the objection, and issue notice of amended assessment or refuse to do so and issue notice of refusal to amend the assessment.</p> |
| Collecting
Authority | 56. | <p>The Service shall be the sole authority to collect and account for all Taxes, Fees, Charges and Rates in the State as listed in the First, Second and Fifth Schedules to this Law.</p> |
| Designated
Accounts | 57. | <p>All persons to whom this Law applies shall pay into the State Internally Generated Revenue (IGR) Account, all taxes, levies, fees, charges and rates as prescribed in the First, Second and Fifth Schedules to this Law:</p> <p>(a) within sixty (60) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;</p> <p>(b) within five (5) days from the beginning of every month, in respect of amounts due to be paid monthly; or</p> |

- (5) A person may apply in writing to the Service for an extension of time within which to comply with the provisions of this Section provided that the person;
- (a) makes the application before the expiration of the time stipulated in this Section for making returns; and
 - (b) shows good cause for his inability to comply with the provision.
- (6) If the Service is satisfied with the cause shown in the application under paragraph (b) of Subsection (5) of this Section, it may in writing, grant the extension of time or limit the time as it may consider appropriate.
61. (1) Every person engaged in banking business shall prepare and deliver to the Board quarterly returns specifying:
- (a) in the case of an individual, all transactions involving the sum of One Million Naira and above; or;
 - (b) in the case of Corporations, partnerships or unincorporated business names, all transactions involving the sum of Three Million Naira and above; and;
 - (c) the names and addresses of all customers of the bank connected with the transactions.
- (2) Subject to Subsection (1) of this Section, for the purpose of obtaining information relating to taxation, the Board may give notice to any person including a person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice.
- (3) A person engaged in banking business in Nigeria shall not be required to disclose any additional information about his customer or his bank under this Section unless such additional disclosure is required by a notice signed by the Chairman of the Board on the advice of the Technical Committee of the Board
- (4) Any person who, having been engaged in banking business in Nigeria, contravenes the provision of this Section, commits an offence and shall, in respect of each contravention be liable to a fine of ₦500,000.00 (Five Hundred Thousand Naira only) or imprisonment for a term of Five years or both.
62. (1) For the purpose of this Law, a Revenue Collector means a duly authorized officer of the service or any of the Revenue Committees established under this Law.
- (2) The production by a revenue collector of an identity card and certificate or warrant:
- (a) issued by and having printed thereon the office of the relevant revenue authority; and
 - (b) Setting out his full names and stating that it is authorized to exercise the functions of a Revenue Collector, shall be sufficient evidence that the revenue collector is duly authorized for the purpose of this Law.

Tax
Rebate

63. A taxable person who keeps up to date records and files a return within the specified period shall be granted a rebate of 1% of the amount payable.

Official Secrecy and
Confidentiality

64. (1) Every person having any official duty, or being employed in the administration Secrecy of this Law, shall regard and deal with all documents; information; returns; and assessment list; and list relating to profits of any individual; partnership; or corporate organization; as secret and confidential.

- (2) Every person having possession of or control of any document, information, Return, or assessment list, or copies of such list relating to incomes or profits or losses of any person, who at any time communicates or attempts to communicate same to any other person:

- (a) other than a person who he is authorized by the Chairman to communicate it, or;
(b) otherwise than for the purpose of this Law or of any enactment in Nigeria imposing tax on the income of person, shall be guilty of an offence under this Law.

- (3) No person appointed or employed under this Law shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes to his possession in the performance of his duties, except as may be necessary in order to institute a proceeding or in the course of a prosecution for any offence committed in relation to any tax under this Law.

- (4) Where under any Law in force in respect of any "Double Taxation" Treaty with any Country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this Section shall not prevent the disclosure to the authorized officer of the Government in the Country where the relief is claimed.

- (5) Where any agreement with any other country with respect to relief for 'Double Taxation' on income or profit includes provisions for the exchange of information with that Country for the purpose of implementing that relief or preventing avoidance of tax, the obligation as to secrecy imposed by this Section shall not prevent the disclosure of such information to the authorized officers of the Government of such Country.

Board subject to
direction of Governor

65. (1) In the exercise of the powers and functions conferred upon the Board under this Law, the Board shall be subject to the general direction and any written direction, order or instrument given by him shall be carried out by the of Governor. Service: Provided that the Governor shall not give any directive, order or instruction in respect of any particular person which would have the effect of requiring the Board:

- (a) to increase or decrease any assessment of tax made or to be made, or any relief given or to be given, or defer the collection of any tax or judgment debt due, or
 - (b) which would have the effect of initiating, or forbidding the normal course of any proceedings (whether civil or criminal) relating either to the recovery of any tax or any offence under this law or any other tax legislation.
- (2) In any proceeding (whether civil or criminal), either under this Law or any other enactment, any act, matter or thing, done by the Service or the Board in pursuance thereto, shall not be subject to challenge on the ground that the act, matter or thing was not proved to be in accordance with any direction, order or instruction given by the Governor.
66. (1) Any power conferred, and duty imposed upon the Board may be exercised or performed by the Board, or an officer authorized generally or specifically by the Board in that behalf by Board.
- (2) Notwithstanding the provisions of Subsection (1) of this Section, the Board may, at any time, and at its discretion, reverse or otherwise modify any decision of any officer affecting any tax or taxable income, whether or not the officer was authorized by the Board to make the decision, and the decision of the Board shall have effect as it were the original decision made in respect of the matter concerned.
- (3) An order, ruling or directive made or given by an approved Committee of the Board pursuant to this Section, shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the power vested in the Board under this Law.
67. Anything done or required to be done by the Service in pursuance of any of its powers or functions under this Law or any other enactment, may be signified, under the hand of the Chairman or of an officer, who has been duly authorized by the Board for that purpose.
68. (1) If the Service is satisfied that any person who is or was in its employment:
- (a) is or was responsible for moneys from the funds of the Revenue Service or for any payment of such money which was not duly documented; or

Delegation of
Power by the
Board

Signification by
Chairman or Officer

Surcharge of
Officers

- (b) is or was responsible for any deficiency in, or for the destruction of any money, security, store or other property of Service, or;
- (c) being or having been an officer, fails or has failed to keep proper account or records; or
- (d) has failed to make any payment, or is responsible for any delay in the payment of moneys from the Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service, and if a satisfactory explanation is not furnished to the Service within a period specified by the Board with regard to the failure to collect, improper payment, deficiency or destruction, or failure to keep proper accounts or records, or failure to make payment, or delay in making payment, the Service may surcharge the said person such amount as it may deem fit.

- (2) Any action taken under Subsection (1) of this Section shall be subject to the approval of the Board, and when such approval is obtained, the Chairman shall notify the person surcharged.
- (3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made and the Board shall at once inform the Service of such withdrawal.
- (4) The amount of any surcharge imposed under Subsection (1) of this Section which is not withdrawn under subsection (3), shall be a debt to the Service from the person against whom the surcharge is imposed, and he may be sued for the recovery of such in any 'Revenue Recovery Administrative Panel' set up by the Service, and may also be recovered by the deduction from salary of the person surcharged, if the Board so directs.

Consumption
Tax

69. (1) A tax shall be paid by any person (referred to in this Law as "the Consumer") who:
- (a) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events' centre, or;
 - (b) purchases consumable goods or services in any restaurant or hotel located within the State.
- (2) The amount to which this tax applies shall be the total cost of facilities, consumable, or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant or events' centre.

Collection
Agents

- (3) The rate of tax imposed under this Section shall be 5% (five percent), of the total Tax issued to the consumer, different from the National Value Added Tax.
- (4) Any Hotel, Restaurant, Event Centre or other business affected by this Law shall, within thirty (30) days of the commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.

70. (1) A person owning, managing or controlling any business or supplying any goods or services chargeable under Section 69 of this Law is hereinafter referred to as the "Collecting Agent" and shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the Consumer in accordance with the said Section 69 of this Law.
- (2) Every Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government or any of its Ministries, Departments, Parastatal or Local Government Authorities.

Report and
Remittance

71. (1) Every Collecting Agent shall:
- (a) Keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under Section 69 of this Law as the Service may prescribe and shall render regular accounts of the tax collected from day to day;
 - (b) Subject to the provisions of subsection (3) of this section, remit to the State IGR account, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating:
 - (i) the total amount of payments made for all chargeable transactions during the preceding reporting period;
 - (ii) the amount of tax collected by the agent during the reporting period, and;
 - (iii) any other information required by the Service to be included in the report.
- (2) Notwithstanding the provisions of Subsection (4) of Section 69 of this Law, collecting agents shall within 30 days of the commencement of his business, deduct and remit the tax to the Service in any designated State IGR account.
- (3) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due to be remitted on or before the 10th day of each calendar month.

- (4) The tax collected shall be a debt due to the State and recoverable by the Service from the supplier of chargeable facilities, goods and services.
72. **Access to Report and Books** An officer of the Service may without warrant enter into any premises in which she reasonably believes that a person is carrying on business in order to ascertain whether this Law is being complied with by the occupier of the premises or any other person and shall at any reasonable time of the day be given access to all books and records of any hotel, restaurant, events' centre or other establishment offering chargeable goods and services, for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.
73. **Payment of Estimated Amount** Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to remit the estimated amount to the State Government within 7 days of the date of service of the assessment notice.
74. **Regulations** The Service may from time to time and by Order published in the Gazette issue Rules and Regulations for the determination, collection, and remittance of taxes due and for the proper administration of Sections 69 — 73 of this Law.
75. **Interest on non-remittance** All taxes that are not remitted to the designated account of the Government within the time allowed, shall in addition to other penalties prescribed by this Law, bear interest at the rate of 5% (five percent) per annum or at the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance.
76. **Penalties**
- (1) If a Collecting Agent fails to file a report and remit taxes collected within the time allowed by this Law such Agent shall, in addition to interest payable under Section 75 of this Law, pay a penalty of 10% (ten percent) of the amount of tax due.
 - (2) Any Director, Manager, Officer, Agent or Employee, of the Collecting Agent who fails to comply with the provisions of this Law, commits an offence and shall on conviction be liable to a penalty of six months' imprisonment or a fine of not more than ₦200,000.00 (Two Hundred Thousand Naira) or both.
 - (3) Any person who knowingly gives false information commits an offence and shall on conviction be liable to imprisonment for a period of 6 months or fine of ₦100,000.00 (One Hundred Thousand Naira) or both.
77. **Duty on Transferee of Legal Interest in Hotel, etc.**
- (1) When a hotel, restaurant, ~~events' centre or other facility~~ ^{facility covered by this Law} is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been remitted or that no amount was due.

- (2) A transferee of a chargeable facility who fails to comply with the provisions of Subsection (1) of this Section shall be liable to remit the amount due to the designated Government account and the provisions of Sections 74 and 75 of this Law shall apply as if he was operating the hotel business at the time the payments were due.
- (3) The transferee of a chargeable facility may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.
- (4) In the case of a request made under Subsection (3) of this Section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant record of the business is made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days from the date of request.
- (5) In the absence of willful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four years from the date when the transferor disposed of the chargeable facility or when a determination is made against the transferor, whichever event occurs later.

Withholding Tax
on Winnings from
wager

78. (1) All Institutions, Companies, Organizations, Agencies that are in the wagering business of Bagatelle, Casino, Gaming, Lottery, Pools-betting, Lotto, Slot Game, Sports-betting or engage in any form of game of chance, shall deduct and remit to the Service, withholding tax in all aspect of winnings by both online and offline stakers.
- (2) The rate of the withholding tax shall be ten percent (10%) of each total winnings of each of the games of chance.
 - (3) The due date for the remittance of the withholding tax into the State designated Internally Generated Revenue account shall be within 10 days from the date stakers were paid; and the tax not remitted shall be a debt due to the State and recoverable by the Service in accordance with the provisions of this Law.
 - (4) The tax shall be remitted in a form prescribed by the Service and accompanied with the duplicate copy of automated revenue receipt. The form shall contain:
 - (a) name(s) of the wagering game;
 - (b) total amount of the winnings (of each wagering game);
 - (c) the amount of tax remitted.

Notification

79. (1) From the commencement of this Law, all the persons in the wagering business to whom this Law applies shall be notified of the operation of this Law and the notification will serve as Demand Notice.

*Access to Records and
Books*

- (2) Without prejudice to Subsection (1) of this Section, all taxpayers of withholding tax on winnings shall within 30 days from the commencement of this Law deduct and remit the tax to the Service in a designated State Internally Generated Revenue account.
80. (1) Any person owning, managing or controlling any wagering business shall keep, maintain and preserve such records, books and accounts in respect of all winnings chargeable under Section 78 of this Law and as the Service may prescribe.
- (2) An officer of the Service:
- (a) may enter without warrant, any premises between the hours of 8a.m. to 4p.m. on which he reasonably believes that a wagering business is carried on;
- (b) shall, between the time as contain in paragraph (a) above, be given access to all books, records, accounts, front-end or back-end of any or all online or offline applications software, of any wagering business, for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.
- (3) All taxes from a wagering business not remitted to the State designated account within the time allowed, shall be subject to provisions of Section 75 of this Law.

Penalties

81. (1) If a person to whom this Law applies fails to remit the tax deducted within the time allowed by Subsection (3) of Section 78 of this Law, the person shall, in addition to interest payable under Section 80 of this Law, also pay a penalty of 10% (ten percent) of the amount of tax due.
- (2) Any Director, Manager, Officer, Agent or Employee of any wagering business fails to comply with the provisions of this Law commits an offence and shall, conviction be liable to twelve months' imprisonment or a fine of ₦500,000.00 (Five Hundred Thousand Naira) or to both.
- (3) Any person who knowingly gives false information to an Officer of the Service in the course of his investigation of the records of a wagering business, under Subsection (2) of Section 80 of this Law commits an offence and shall on conviction be liable to imprisonment of 6 months or a fine of ₦200,000.00 (Two Hundred Thousand Naira) or to both.

Part VI: Legal Proceedings

*Limitation of
action*

82. (1) Subject to the provisions of this Law, the provisions of the Public Officers protection Law shall apply in relation to any suit instituted against the Service or the Board or any of its members, officers, staff or agent.
- (2) No suit shall lie or be instituted in any court against the Chairman, Member, officer, staff or agent of the Service or the Board for any act done in pursuance or execution of this Law or any other

enactment, or any public duty or authority or in respect of any alleged neglect or default in the execution of this Law or any other enactment, duty or authority unless it is commenced:

- (a) within three months after the act, neglect or default, complained of, or;
- (b) in the case of a continuation of damage or injury, within six months after the cessation thereof.

Pre-action
Notice

83. (1) No suit shall be commenced against the Chairman, Member, officer or agent of the Service; or the Service or the Board (as legal entities) before the expiration of a period of one month after written notice of intention to commence the suit shall have been served on the Service by the intending Claimant or his agent.
- (2) The notice referred to in Subsection (1) of this Section shall clearly and explicitly state:
- (a) the cause of Action;
 - (b) the particulars of claim;
 - (c) the name and place of abode of the intending plaintiff, and;
 - (d) the relief sought.

Service of
documents

84. Any notice, summons or other documents required or authorized to be served on the Service under the provisions of this Law or any other enactment, may be served by delivering it to the Chairman, or by sending it by registered post addressed to the Chairman, at the principal office of the Service.

Restrictions on Execution
against property of the
Service

85. (1) In any action or suit against the Service, no execution or attachment shall be issued against the Service, unless at least three months' notice of the intention to execute or attach has been given to the Service.
- (2) Any sum of money which by the judgment of any court has been awarded against the Service shall be paid from the funds of the Service and, subject to any direction given by the court, where no Notice of Appeal against the judgment has been lodged.

Indemnity

86. The Chairman, member, officer, staff or agent of the Service or the Board shall be indemnified out of the assets of the Revenue Service against any liability incurred in defending any proceeding (whether civil or criminal), if the proceeding is brought against him in his capacity as the Chairman, member, officer, staff or agent of the Service or the Board.

Part VII: Special Provisions on Property and Land Use Charges

Property and Land Use
Charge

87. (1) There is hereby imposed under this Law, a land based charge to be called Property and Land Use Charge which shall be payable on all real property situate in the State.

- (2) For the purpose of this Law, the State and the Local Government Councils shall be the joint authority empowered to levy and collect property and land use charge according to each area of jurisdictions and competence.
- Property liable to charge 88. Property and Land Use Charge shall be payable in respect of every real property except those exempted under Section 92 of this Law.
- Assessment of Property 89. (1) The Service shall undertake or cause to be undertaken an assessment of chargeable real properties in such areas of the State as the Chairman may designate.
- (2) For the purpose of Subsection (1) above, the Chairman may appoint such Property Identification Officers, qualified Assessors, or other professional person or Consultants as he considers necessary to undertake the assessment on behalf of the Service.
- (3) For the purpose of carrying out the identification or assessment of a real property, the Identification Officers or Assessors or Consultants or their authorized assistants may, on any day between the hours of 8.00 am, and 4.00 p.m:
- (a) enter, inspect, survey and assess the property;
- (b) request documents or other information from real property owners for inspection;
- (c) Take photographs, and make copies of necessary documents.
- Persons liable to pay charges 90. The owner of the real property is the person liable to pay Property and Land use charge in respect of any taxable real property located in the State.
- Value for Annual Rental Charge 91. The Land Use Charge payable on any real property under this Law, shall be as specified by the Board, which shall determine the appropriate fees payable from time to time and published in the Gazette.
- Exemptions 92. (1) The following real properties shall be exempted from payment of Property and Land Use Charge:
- (a) A property owned and occupied by a religious body and used exclusively for public worship;
- (b) Cemeteries and burial grounds, excluding privately owned profit-making cemeteries and burial grounds;
- (c) A recognized and registered health or other institution or educational institution certified by the Chairman to be nonprofit making;
- (d) Property used as public library;
- (e) Any property specifically exempted by the Governor by notice published in the Gazette, and;
- (f) All Palaces of recognized Traditional Rulers in the State.
- (2) The Chairman may by notice published in the Gazette also grant relief for a property that is:
- (a) Occupied by a Charitable organization and used solely for community games, sports athletics or recreation for the benefit of the general public, or;

- (b) Used for a charitable or benevolent purpose for the benefit of the general public and owned wholly or partially by the State Government, Local Government, Federal Government or a Charitable organization.
- Loss of Exemption 93. (1) An exempted property, or part of an exempted property shall become liable for payment of Property and Land Use Charge if:
- (a) The user of the property changes to one that does not qualify for exemption; or
 - (b) The occupier of the property changes to a person who does not qualify for exemption.
- (2) Where the Property and Land Use Charge status of a property changes, Property and Land Use Charge imposed in respect of that property shall be pro-rated so that the annual Property and Land Use Charge is payable only for that part of the year in which the property or part of it is not exempted.
- Demand Notice 94. (1) The Chairman shall cause to be issued in each Financial Year a Property and Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law.
- (2) The Land Use Charge Demand Notice shall be delivered to the owner or occupier of the chargeable property.
- (3) If there is no owner or occupier or agent available to take delivery, the Demand Notice shall be pasted on the property and such pasting shall be deemed sufficient delivery of the notice.
- (4) The person liable to pay the amount of Property and Land Use Charge on the Demand Notice shall within thirty (30) calendar days after the date of delivery of the Demand Notice, pay that amount at one of the designated banks specified in the Demand Notice.
- (5) Upon an application in writing made by the owner, the Chairman may further reduce the Property and Land Use Charge by such discount as the Chairman may allow if the owner pays within twenty-one (21) days of receiving the demand notice.
- Appeal against Assessment 95. (1) A person may appeal to Tax Appeal Committee if he is aggrieved by a decision that a property which he owns is a chargeable property; or that he is not liable to pay Property and Land Use Charge assessed in respect of such property.
- (2) The time allowed for an appeal to the Tax Appeal Committee shall be thirty (30) days after the date of delivery of the Property and Land Use Charge Demand Notice.
- (3) Before lodging the appeal, the person appealing shall deposit 50% of the amount being disputed into a designated Government bank account and shall produce to the Tax Appeal Committee, evidence of payment of the amount into the bank and such evidence authenticated by the Chairman.
- (4) The onus of proving an excessive assessment of a property shall lie on the property owner.

- (5) A person giving evidence before the Tax Appeal Committee shall, in respect of any evidence given by him or any document he is required to produce, be entitled to all privileges to which a witness in a trial before a Magistrate Court is entitled.
- (6) In respect of the compulsion of witness the Assessment Appeal Tribunal shall have same powers as that of a Magistrate Court.
- (7) The Tax Appeal Committee may confirm, reduce, increase or annul the assessed value.
- (8) Any person aggrieved by the decisions of the Tax Appeal Committee, may apply to the High Court for judicial review.
- Sharing of Land use charges 96. (1) All payments of Land Use Charge shall be made into the State designated Internally Generated Revenue account in accordance with this Law.
- (2) At the beginning of each month, the Chairman shall determine the total amount of Property and Land Use Charge payments made into the Internally Generated Revenue account.
- (3) The share due to the Local Government Councils shall be paid to the State Joint Local Government Account Distribution Committee, to be distributed to all Local Government Councils in the State in accordance with the formula prescribed in the State Joint Local Government Account Distribution Committee Law.
- (4) The share to be paid to each Local Government Council shall be such percentage of the Net Land Use Charge on deposit at the end of each month with 40% due to the State and 60% to the Local Government Council.
- Power to make regulations 97. Subject to the written approval of the Governor, the Chairman shall have power to make Regulations from time to time, generally for carrying into effect the purpose of Sections 87 - 96 of this Law, and such Regulations shall be published in the Gazette.
- Part VIII: Offences and Penalties
- Confidential Information 98. Except as otherwise provided under this Law, or authorized by the Governor, or the Chairman, any member or former member of the Board, or any employee or former employee of the Service or the State, who communicates or attempts to communicate any confidential information or the content of any confidential document to any unauthorized person commits an offence and shall, upon conviction, be liable to a fine of ₦50,000.00 (fifty thousand naira only) or imprisonment for three years, or both.
- Failure to deduct or remit Tax 99. Any person, being obliged to deduct tax under this Law or any other applicable Law, who fails to deduct or having deducted, fails to remit the tax to the Service within thirty days from the date the amount was deducted or the time the duty to deduct arose commits an offence and shall, upon conviction, be liable to pay the tax withheld and in addition pay a penalty of 10% per annum on the sum of the tax withheld.
- Failure to pay Taxes, Rates, Levies etc. 100. Unless otherwise provided in this Law or any other enactment applicable in the State, any person who fails to pay in full his tax, levy, rates, charges or other revenue due to the State or Local Government Council, commits an

offence and shall, upon conviction, be liable to pay the full tax, levy, rate, charge etc., and in addition, be liable:

- (a) to a fine of 10% of the total amount of revenue due, and;
- (b) to imprisonment for twelve months or both fine and imprisonment.

Obstructing duly
authorized Officers

101. Any person who:
- (a) obstructs, hinders, molests or assaults any person or authorized officer in the performance of any function or duty or the exercise of any power under this Law, or;
 - (b) does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distraint, or;
 - (c) rescues, damages or destroys anything liable to seizure, removal or distraint, or does anything intended to prevent the procurement or giving of evidence as to whether or not anything is liable to seizure, removal or distraint, or;
 - (d) prevents the arrest of any person by a person duly authorized, commits an offence and shall be liable on conviction to a fine not exceeding ₦100,000.00 (One hundred Thousand Naira only), or imprisonment for a term not exceeding three years or both.

False
declaration

102. (1) Any person who:
- (a) makes, or signs, or causes to be made, signed, or delivered to the Service or any officer of the Service, any declaration, notice, certificate or other document whatsoever which is false in any material particular, or;
 - (b) makes any false statement in answer to any enquiry put to him by any officer of the Service which he is required to make under this Law or any other enactment, or;
 - (c) brings a document or statement produced or made for any tax purpose, which is untrue in any material particular, commits an offence and shall on conviction be liable to a fine not exceeding ₦100,000.00 (One hundred Thousand Naira only), in addition to the payment of the tax unpaid or underpaid, or to imprisonment to a term of three years or to both fine and imprisonment.
- (2) Where by reason of any such document or statement required to be produced under Subsection (1) of this Section, the full amount of any tax payable is not paid or any underpayment was made, it shall be recoverable as debt due to the Service.

Counterfeiting
documents

103. Any person who:
- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any other Law, or;
 - (b) knowingly accepts, receives or uses any document so counterfeited or falsified, or;
 - (c) alters any such document after it is officially issued, or;
 - (d) being a staff or agent of the Service, initiates, connives or participates in the commission of any of the offences under this Section, commits an offence and shall, on conviction be liable to a fine of ₦100,000 (One Hundred Thousand Naira only) or imprisonment for a term of three years or both.

- | | | |
|--------------------------------|------|--|
| Tax Fraud | 104. | <p>Any person who is appointed for the administration of this Law, or employed in connection with the assessment and collection of a tax rate, levy, fee or any revenue due to the State or Local Government Council:</p> <ul style="list-style-type: none">(a) demands from any company or organization an amount in excess of the authorized assessment of tax rate, fee, levy or any revenue, or;(b) withholds for his own use or otherwise any portion of the amount of revenue collected, or;(c) renders a false return, whether orally or in writing, any amount of the revenue collected or received by him, or;(d) defrauds or embezzles any money, or otherwise uses his position to deal wrongfully with the Service, or;(e) steals or misuses any document belonging to the Service, or;(f) compromises on the assessment or collection of any revenue, commits an offence and shall, on conviction, be liable to a fine equivalent to 100% of the sum in question, or to imprisonment for three years or to both fine and imprisonment. |
| Committing offence while armed | 105. | <ul style="list-style-type: none">(1) Any person who while committing any offence under this Law is armed with an offensive weapon, commits an offence and shall, on conviction be liable to imprisonment for five years without an option of fine.(2) Any person who, while armed with an offensive weapon, causes injury to any authorized officer of the Service in the performance of any function or duty under this Law, commits an offence and shall, on conviction be liable to imprisonment for ten years without an option of fine. |
| Unlawful assembly | 106. | <p>Any person who assembles with one or more persons for the purpose of contravening any of the provisions of this Law, commits an offence and shall, on conviction be liable to a fine of ₦100,000 (one Hundred Thousand Naira only), or imprisonment for one year or to both.</p> |
| Impersonation | 107. | <ul style="list-style-type: none">(1) If for the purpose of obtaining admission into building or other place for the purpose of doing or procuring to be done any act which he is not entitled to do or procured to be done, or for any other unlawful purpose, any person, not being an authorized officer, but who assumes the name, designation or impersonates an authorized officer, commits an offence and shall, in addition to any other punishment under this Law or any other law, be liable on conviction to a fine of ₦200,000.00 (Two Hundred Thousand Naira only), or to imprisonment for two years.(2) Any person who, not being a Revenue Collector holds himself out as a Revenue Collector, and attempts or collect any revenue due to the State or Local Government Council commits an offence and is liable on conviction to a fine of ₦200,000.00 (Two Hundred Thousand Naira only), or imprisonment for three years, or both fine and imprisonment, in addition to forfeiting any amount collected by him to the State or Local Government Council tax authority, as the case may be. |

- Penalty for other offences 108. (1) Any person who contravenes any provision of this Law for which no specific penalty is provided, but which constitutes an offence in Law, shall be liable on conviction, to a fine of ₦100,000.00 (One Hundred Thousand Naira only) or imprisonment not exceeding two years or to both.
- (2) Where an offence under this Law is committed by a body corporate or firm or other association of individuals:
- (a) every Director, Manager, Secretary or officer of the body corporate, or;
- (b) every partner of the firm, or;
- (c) every person concerned in the management of the affairs of the association or;
- (d) every person who was purporting to act in any capacity as aforesaid, shall be liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.
- Power to compound offences 109. The Service may, compound any offence under this Law, by accepting a sum of money not exceeding the maximum fine specified for the offence.
- Authority of the Attorney General 110. Criminal proceedings for an offence under this Law shall be instituted by the Attorney-General or by any person whom the Attorney General authorizes to undertake the prosecution of such proceedings.
- Part IX: Miscellaneous**
- Relevance of other Laws (7th Schedule) 111. (1) Notwithstanding the provisions of this Law, the relevant provisions of all the Laws and Bye-laws to be administered by the Service shall be read in conjunction with and such modifications as to bring them into conformity with the provisions of this Law.
- (2) If the provisions of any other Law of the State or a Bye-law of a Local Government Council, relating to the charging and collection of revenue; including those laws which are listed in the Seventh Schedule hereto; are inconsistent with the provisions of this Law, the provisions of this Law shall prevail, and the provisions of that other Law or Bye-law shall, to the extent of the inconsistency, be void.
- Conformity with Federal Tax Laws 112. Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Service shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act Cap. P8 Laws of the Federation of Nigeria 2004 (as amended by the Personal Income Tax, (Amendment Act) 2011); the Capital Gains Tax Act, Cap C1, Laws of the Federation of Nigeria 2004; and the Stamp Duties Act, Cap S8, Laws of the Federation of Nigeria, 2004.
- Supervision of the Service 113 In keeping with the existing Organogram in the State, the Service shall be under the Supervision of the Ministry in charge of Finance in the State.

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- (2) Where an offence under this Law is committed by a body corporate or firm or other association of individuals:
- (a) every Director, Manager, Secretary or officer of the body corporate, or;
- (b) every partner of the firm, or;
- (c) every person concerned in the management of the affairs of the association or;
- (d) every person who was purporting to act in any capacity as aforesaid, shall be liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.
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- (2) If the provisions of any other Law of the State or a Bye-law of a Local Government Council, relating to the charging and collection of revenue; including those laws which are listed in the Seventh Schedule hereto; are inconsistent with the provisions of this Law, the provisions of this Law shall prevail, and the provisions of that other Law or Bye-law shall, to the extent of the inconsistency, be void.
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- Supervision of the Service 113 In keeping with the existing Organogram in the State, the Service shall be under the Supervision of the Ministry in charge of Finance in the State.

Repeal and
Savings

114. (1) The Accelerated Revenue Generation, Collection and Accounting Law, Cap 45, Laws of Abia State of Nigeria, 2005; The Abia State Board of Internal Revenue Law (No.7) of 2008; the Abia State Board of Internal Revenue [Amendment No.1] Law (No.3) of 2009; and the Abia State Board of Internal Revenue [Amendment No.2] Law (No.2) of 2016; are hereby repealed.
- (2) From the date of commencement of this Law all rights, interests, obligations, duties and liabilities of the Service, the Board and all taxable persons, existing before the commencement of this Law shall not be affected by this Law and shall continue to exist as if this Law had not been made.

SCHEDULES

FIRST SCHEDULE- (Section 13)

TAXES, LEVIES, FEES, CHARGES AND RATES ADMINISTERED AND COLLECTED BY THE SERVICE.

1. Personal income tax in respect of;
(a) Pay-As-You-Earn (PAYE), and;
(b) Direct Taxation (Self-Assessment);
2. Withholding tax (individuals only);
3. Capital Gains tax (individuals only);
4. Stamp Duties on instruments executed by individuals;
5. Pools-betting and lotteries, gaming and casino taxes;
6. Road taxes;
7. Business premises registration fees in respect of urban and rural areas which includes registration fees; and per annum renewals;
8. Development levy (individuals only) not more than ₦100 (One Hundred Naira Only) per annum on all taxable individuals;
9. Naming of street registration fees in the State capital;
10. Statutory Right of Occupancy fees on lands in urban areas of the State;
11. Market taxes and levies where State finance is involved;
12. Land Use Charges (where applicable);
13. Hotel, Restaurant or events' centre Consumption tax (where applicable);
14. Entertainment tax (where applicable);
15. Environmental (Ecological) fee or levy;
16. Mining, Milling and Quarry fees (where applicable);
17. Animal Trade tax (where applicable);
18. Produce Sales tax (where applicable);
19. Slaughter or Abattoir fees where state finance is involved;
20. Infrastructure Maintenance charge or levy (where applicable);
21. Fire Service charge
22. Economic Development levy (where applicable);
23. Social Services Contribution levy (where applicable);
24. Signage and Mobile Advertisement, jointly collected by States and Local Governments;
25. Property tax.

SECOND SCHEDULE (Section 48)

LOCAL GOVERNMENT TAXES, LEVIES, RATES AND FEES.

1. Shops' and Kiosks' rates.
2. Approved Open Market Levy.
3. Licensing Fee for sale of Liquor,
4. Slaughter Slab License Fee in Abattoirs under Local Government Council.
5. Marriage, Birth and Death Registration Fees.
6. Street-Naming Registration Fee.
7. Motor Park Levy. (including motor cycles and tricycles).
8. Parking Fee on Local Government Streets or Roads as may be approved by the State Government.
9. Domestic Animal License Fee (excluding poultry famers).
10. License Fees for Bicycles, Trucks, Canoes, Wheel Barrows and Cars (other than a mechanically propelled truck).
11. Radio and Television License Fee (excluding radio and television in motor vehicles, transmitters and other communication equipment).
12. Public Convenience, Sewage and Refuse Disposal Fees.
13. Cemetery and Burial Ground Permits Fees.
14. Permit Fee for private entertainment and merriment in public places (excluding roads and streets).
15. Market Taxes and Levies excluding any market where State finance is involved.
16. Religious places Establishment Permit Fees.
17. Wrong Parking Charges.
18. Right of Occupancy Fees on Lands in rural areas, excluding those collectible by Federal and State Government.

THIRD SCHEDULE (Section 52)

**ABIA STATE INTERNAL REVENUE SERVICE
PRESUMPTIVE TAX REGISTRATION FORM**

Made Pursuant to Section 53 (1) of the Abia State Tax (Codification and Consolidation) Law, 2020.

Instructions:

All information should be filled in ink and capital letters. No abbreviation is allowed. Entries should not spill to neighboring block.

1. Name of Taxpayer/Registered Name _____
2. Nationality _____
3. Residential _____
4. Address _____
5. GSM Number _____
6. Business Type _____
7. Business Name _____
8. Registered Business Name _____
9. Commencement Date _____
10. Means of Identification _____
11. Business Registration No. _____
12. Taxpayer Identification No. (TIN) _____
13. Signature/Thumbprint Date of Registration _____

Signature/Thumbprint.

Date of Registration.

FOURTH SCHEDULE (Section 52)

**ABIA STATE INTERNAL REVENUE SERVICE
PRESUMPTIVE TAX RETURNS FORM**

Made Pursuant to Section 53(1) of the Abia State Tax (Codification and Consolidation)
Law, 2020.

1. Name of Taxpayer/Registered Name _____
2. Nationality _____
3. Residential Address _____
4. GSM Number _____
5. Assessment Year _____
6. Presumptive Tax Payable _____
7. Presumptive Tax Paid _____
8. Taxpayer Identification Number (TIN) _____
9. Nature of Business _____

.....
Signature/Thumbprint

.....
Date

Period of Filing	Due Date	Date Filed	Remarks

Signature _____

Date _____

FIFTH SCHEDULE (Section 52)
PRESUMPTIVE TAX PAYABLE.

S/N	Trade/business	Micro Business Per Annum	Small Business Per Annum	Medium Business Per Annum
1	Boutiques and other cloth sellers - Adult and Children Wear	2,500.00	25,000.00	50,000.00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	2,500.00	15,000.00	30,000.00
3	Confectioneries and Bakeries	2,500.00	30,000.00	50,000.00
4	Barbers and Hair Dressing Saloon	2,500.00	12,000.00	25,000.00
5	Service Providers - Business Centres and Typing Studio, Printers, Thrift Collector	2,500.00	15,000.00	50,000.00
6	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Cafe Operators	5,000.00	25,000.00	50,000.00
7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	2,500.00	15,000.00	50,000.00
8	Photographers/Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	2,500.00	20,000.00	50,000.00
9	Artisans - Masons, Vulcanizers, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers	2,500.00	15,000.00	50,000.00
10	Petrol, Kerosene and Lubricant Sellers	2,500.00	30,000.00	85,000.00
11	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	2,500.00	15,000.00	50,000.00
12	Transport Workers - Taxi, Bus, Lorry, etc.	2,500.00	12,000.00	50,000.00
13	General Trading/Enterprises - Retail and Wholesale, Raw Food	2,500.00	10,000.00	50,000.00
14	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings,	2,500.00	20,000.00	50,000.00
15	Furniture/Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors, Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle	2,500.00	20,000.00	50,000.00
16	Spare Parts, Patent Medicine, Photographic Materials, Plank Plastic Rubbers	2,500.00	15,000.00	50,000.00
17	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine.	2,500.00	15,000.00	50,000.00

18	Timber Dealers, Tire, Wine and Beer License Operators	2,500.00	15,000.00	50,000.00
19	Financial Service – Bureau De Change, Pool Agents and Promoters, Money Lenders.	10,000.00	50,000.00	100,000.00
20	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00
21	Restaurant And Food Sellers	2,500.00	35,000.00	100,000.00
22	Property – Guest . Lodging, face to Face Building with not more than (10) rooms.	2,500.00	50,000.00	90,000.00
23	Mechanics, Technicians, Electricians Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers	2,500.00	15,000.00	50,000.00
24	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	2,500.00	12,000.00	90,000.00
25	Professional Services - Opticians, photo lab, Auctioneers, Draughtsman, Maternity Owners, Patent Medicine Store	2,500.00	30,000.00	85,000.00
26	Entertainment Service, Musicians	10,000.00	15,000.00	50,000.00
27	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	2,500.00	15,000.00	50,000.00
28	Aluminum Fabrication and Products	2,500.00	30,000.00	75,000.00
29	Processors, Producers and Manufacturers - Blocks, Culvert, Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors.	2,500.00	25,000.00	100,000.00
30	Transport Owners	2,500.00	30,000.00	85,000.00
31	All other Trades/Services covered by the Law but not listed above.	2,500.00	30,000.00	100,000.00

SIXTH SCHEDULE (Section 48)

FIXED TAX PAYABLE.

**Abia State Physical Planning and Infrastructural Development Fund.
Approved Rates for Annual Infrastructural Development Levy.**

Description	ABA/UMUAHIA	OUTSIDE UMUAHIA/ABA
Residential Building-Bungalow	4,000.00	2,000.00
Residential Building-Duplex	8,000.00	3,000.00
Residential Building-2 Storey Building	15,000.00	5,000.00
Residential Building-3 Storey Building	15,000.00	5,000.00
Residential Building 4-10 Storey Building	15,000.00	5,000.00
Residential Building Above 10 Storey Building	15,000.00	5,000.00
Residential Building-Native Compound	1,000.00	500.00
Commercial Layout-Bungalow	20,000.00	
Commercial Layout -Duplex	30,000.00	
Commercial Layout-2 Storey Building	50,000.00	
Commercial Layout 3 Storey Building	70,000.00	
Commercial Layout 4-10 Storey Building	100,000.00	
Commercial Layout-skyscrapers	200,000.00	
Industries-Multinationals	200,000.00	30,000.00
Industries-Indigenous Companies quoted on the Stock Exchange	100,000.00	100,000.00
Industries-Unquoted (Private)	50,000.00	20,000.00
Industries-Cottage Industries	10,000.00	10,000.00
Filling Stations-6 Pumps and Above	10,000.00	10,000.00
Filling Stations -2-5 Pumps	10,000.00	10,000.00
Hotels/Catering Services – 5 Star	15,000.00	5,000.00

Abia State Environmental Protection Agency
Rates for Monthly Sanitation Levies

DESCRIPTION	RATE
Residential	
1 Room Accommodation	100.00
1 Bedroom flat	200.00
Flats (2-4 bedrooms)	300.00
Detached bungalow	500.00
Duplex	1,000.00
Institutions (Private)	
Primary/Nursery School	1,000.00
Secondary Schools with Boarding	4,000.00
Secondary Schools without Boarding	2,000.00
Higher Institution	20,000.00
Financial	
Central Bank	50,000.00
Commercial Banks	20,000.00
Micro Finance Banks	5,000.00
Insurance Companies	5,000.00
Bureau de Change offices	5,000.00
Hospitality	10,000.00

SEVENTH SCHEDULE (Section 111)
REVENUE LAWS IN ABIA STATE

1. Abia State Water Board Edict, 1993
2. Abia State Water Board Connection Fee and Water Rate Edict 1996
3. Registration of Business Premises Law (No.8) of 1995
4. Abia State Gaming and Control Board Law, 1998
5. Abia State Gaming and Lotto Commission Law
6. Abia State Urban and Regional Planning Board and Planning Authorities Law (No.3) of 1999
7. Abia State Passengers Integrated Manifest and Safety Scheme Law (No.2) of 2002.
8. Abia State Passengers Integrated Manifest and Safety Scheme (Amendment No.1) Law (No.5) of 2013
9. Abia State Basic Environmental Law, 2004, Law No.1 of 2004
10. Abia State Basic Environmental (Amendment) Law (No.7) of 2013
11. Abia State Board of Internal Revenue Law (No.7) of 2008
12. Abia State Board of Internal Revenue (Amendment No.1) Law (No.3) of 2009
13. Abia State Board of Internal Revenue (Amendment No.2) Law (No.2) of 2016
14. Abia State Physical Planning and infrastructural Development Fund Law (No.8) of 2010.
15. Abia State Physical Planning and Infrastructural Development Fund (Amendment No.3) Law, 2014.
16. Abia State Road Traffic and Safety Management Law (No.2) of 2010.
17. Abia State Road Traffic and Safety Management (Amendment) Law (No.12) of 2015.
18. Abia State Structures for Signage and Advertisement Agency Law (No.9) of 2012.
19. Abia State Property and Land Use Charge Law (No.4) of 2014.
20. Abia State Public Utilities Maintenance Agency Law (No.11) of 2015.
21. Abia State Hotel Occupancy and Restaurant Consumption Law (No.10) of 2015.
22. Abia State Sale of Cows Law (No.13) of 2015.
23. Abia State Sand Excavation and Quarry Sites Inspection, Registration, Loading and Maintenance Law (No.3) of 2016.

24. Abia State Sand Excavation and Quarry Sites Inspection, Registration, Loading and Maintenance (Amendment No.1) Law (No.11) of 2016.
25. Abia State Oil and Gas Sector Facilities Inspection, Maintenance, and Operation/Work Permit Law (No.12) of 2016.
26. Abia State Oil and Gas Sector Facilities Inspection, Maintenance, and Operation/Work Permit (Amendment No.1) Law (No.3) of 2017.
27. Abia State Tourism and Services Development Board Law (No.10) of 2017.

SCHEDULE
FORM A

This printed impression has been carefully compared by me with the Bill which has been passed by the Abia State House of Assembly and found by me to be a true and correctly printed copy of the said Bill.

.....
JOHNPEDRO NNAMDI IROKANSI (KSJI)
Clerk of the House of Assembly
Abia State of Nigeria

DATED this day of2020

FORM B

I ASSENT

LS

.....
OKEZIE VICTOR IKPEAZU Ph.D
Governor
Abia State of Nigeria

DATED this day of2020

FORM C

I WITHHOLD MY ASSENT

LS

.....
OKEZIE VICTOR IKPEAZU Ph.D
Governor
Abia State of Nigeria

DATED this day of2020

FORM D

This Law to which the Governor has by a letter Reference No.dated the day of, 2020 signified the Withholding of his Assent, has again been passed by the Abia State House of Assembly by a two-third majority this day of, 2020.

.....
JOHNPEDRO NNAMDI IROKANSI (KSJI)
Clerk of the House of Assembly
Abia State of Nigeria

DATED at Umuahia this day of, 2020

FORM E

Assented to on the day of, 2020

OR

Passed by the Abia State House of Assembly by a two-third majority this day of, 2020

This printed impression has been carefully compared by me with the Bill which has been passed by the Abia State House of Assembly and found by me a true and correctly printed copy of the Bill.

.....
JOHNPEDRO NNAMDI IROKANSI (KSJI)
Clerk of the House of Assembly
Abia State of Nigeria

Dated day of, 2020

B.

SCHEDULE

FORM A

This printed impression has been carefully compared by me with the Bill which has been passed by the Abia State House of Assembly and found by me to be a true and correctly printed copy of the said Bill.

.....
JOHNPEDRO NNAMDI IROKANSI (KSI)
Clerk of the House of Assembly
Abia State of Nigeria

DATED this 26TH day of AUGUST 2020

FORM B

I ASSENT



.....
OKEZIE VICTOR IKPEAZU Ph.D
Governor
Abia State of Nigeria

DATED this 26th day of aug 2020

C.