

**KWARA STATE REVENUE ADMINISTRATION
(AMENDMENT) LAW, 2017**

I assent this 21st day of August.



~~ALH. ABDULFATAH ALI~~
Governor,
Kwara State of Nigeria.

Kwara State of Nigeria
Law No. 6 of 2017

**A LAW TO AMEND THE KWARA STATE REVENUE
ADMINISTRATION LAW, NO. 6 OF 2015**

BE IT ENACTED by the House of Assembly of Kwara State of Nigeria and by the authority of same as follows –

1. The Kwara State Revenue Administration Law, No. 6 of 2015 (as amended by Law No. 2 of 2016), is further amended section 38 as follows –

- (a) in subsection (3), after the word "court" insert "in chambers";
- (b) in subsection (4), after the word "may" insert "application made ex parte".

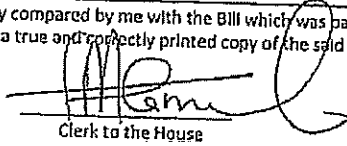
Date of Commencement

Amendment of section 38 of Law No. 6 of 2015.

2. This Law may be cited as the Kwara State Revenue Administration (Amendment) Law, 2017.

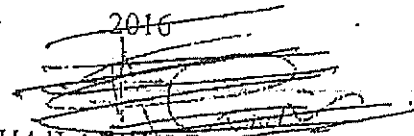
Citation.


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


Clerk to the House

KWARA STATE REVENUE ADMINISTRATION (AMENDMENT) LAW, 2016

I assent this 09th day of April 2016


ALHAJI ABDULFATAH AHMED
Governor,
Kwara State of Nigeria.


Kwara State of Nigeria
Law No. 2 of 2016

A LAW TO AMEND THE KWARA STATE REVENUE ADMINISTRATION LAW,
2015

() Date of Commencement.

BE IT ENACTED by the House of Assembly of Kwara State of Nigeria and by the authority of same as follows -

1. The Kwara State Revenue Administration Law, No. 6 of 2015, is amended as set out in this Law. Amendment of No. 6 of 2015.
2. Delete section 11(4). Section 11(4) deleted.
3. For section 12 (1) and (2) substitute -
"12. The Board may constitute a Technical Committee which shall comprise staff from within the Internal Revenue Service and persons from the private sector, who are experienced in revenue matters, to consider all matters that require professional and technical expertise and make recommendations to the Board." Section 12 substituted.
4. In section 13, after paragraph (d) insert -
"(e) an amount not less than 5% and not more than 10% of all revenue collected by the Internal Revenue Service in the" New section 13(e) inserted.

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preceding year as may be appropriated by the State House of Assembly as administrative charge or cost of collection."

5. In section 22(2), for paragraph (a) substitute –
" (a) the chairman of the Local Government Council, who shall be the chairman of the Committee;".
6. For section 26 substitute –
"26. All cases or matters affecting the revenue of the State and of the Local Government Councils in the State shall be taken before the Kwara State Revenue Court and be heard expeditiously."
Trial of revenue-related cases.
7. In section 28 –
(a) in subsection (1), for the word "thirty" substitute "fourteen";
(b) in subsection (2), before "require" insert "within seven days";
(c) for subsection (3), substitute –
" (3) Where a person who has objected to an assessment agrees with the Board on the correct amount of tax chargeable, the assessment shall be amended accordingly and notice of the amended assessment shall be served on such person, who shall settle the amended assessment not later than fourteen days of the revision.";
(d) after subsection (3), insert –
" (4) Where an application for revision under the provision of this section fails, the Board shall within seven days give notice of refusal, and may revise the assessment to such amount as the Board may, according to the best of its judgment, determine and give notice of the revised assessment.
(5) Any reference in this Law to an assessment shall include an additional assessment, amended assessment and revised assessment."
8. In section 29 –
(a) delete "charged or intended to be charged or";
(b) for the words "designated therefrom" substitute "has not been prejudiced".
9. In section 31 (3) for the words "equivalent to" substitute "not exceeding".

Section 22(2) substituted

Section 26 substituted.

Section 28 amended.

Section 29 amended.

Section 31(3) amended.

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10. In section 32(2) for the words "equal to" substitute "not exceeding".
Section 32(2) amended.
 11. In section 34(7)(c) and (e) for the word "magistrate" substitute "issuing authority".
Section 34(7) amended.
 12. In section 37(3) for the words "one month" substitute "30 days".
Section 37(3) amended.
 13. In section 38 –
 (a) in subsection (3), for the words "a judge of the State High" substitute "the";
 (b) in subsection (4), for the words "A judge of the High" substitute "The";
 (c) for subsection (6), substitute –
 "(6) Out of the proceeds of a sale under this section, there shall be paid the cost or charges (if any) incidental to the distraint, and thereafter there shall be paid the amount of tax due and the balance (if any) shall be payable to the defaulter;" ;
 (d) in subsection(7), for "a High" substitute "the" and after the words "rules of" insert "the".
 Section 38 amended.
 14. In section 39 after "recovered" insert "in the Court".
Section 39 amended.
 15. In section 42(1) for the words "a judge of the High" substitute "the".
Section 42(1) amended.
 16. Delete sections 46 and 47.
Sections 46 and 47 deleted.
 17. For section 48 substitute –
 "48. A taxable person aggrieved by an assessment served upon him, having failed to agree with the Service in the manner provided in section 28 of this Law, may appeal against the assessment to the Court within seven days after the date of service of notice of the refusal to amend the assessment as desired."
 Section 48 substituted.
 18. In section 49 –
 (a) in subsection (1), for the words "given in writing to" substitute "filed in the Court and served on the Service";
 (b) for subsection (2), substitute –
 "(2) The notice of appeal shall be accompanied with copies of the notice of assessment, the demand note, the notice of

Section 49
amended.

objection, the notice of refusal served on the appellant and any other document that may be material to the determination of the appeal.”;

- (c) delete subsection (3);
- (d) in subsections (4) and (5), for the word “secretary” substitute “Court”;
- (e) in subsection (6), delete “under the provisions of section 58 (3) of the Personal Income Tax Act.”

19. In section 50 -

Section 50
amended.

- (a) delete subsections (1) to (6);
- (b) in subsection (7), for the words “Appeal Commissioner” substitute “Court”, and for the word “they” substitute “it”;
- (c) for subsection (9), substitute -

“(9) At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Court that -

- (a) the appellant has, contrary to section 31 of this Law for the year of assessment concerned, failed to prepare and deliver to the Service the returns, documents and information mentioned in that section;
- (b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or
- (c) it is expedient to require the appellant to pay an amount as security for processing the appeal,

the Court may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing, an amount on account of the tax charged by the assessment under appeal or an amount equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.”;

- (d) for subsection (10), substitute -

“(10) If the appellant fails to comply with an order under subsection (9) of this section, the assessment against which he appeals shall be confirmed and the appellant shall have no further right of appeal to the Court or any other quarters with respect to that assessment.”;

- (e) for subsection (11), substitute -

“(11) The Court may confirm, reduce, increase or annul the assessment or make such order thereon as it sees fit, and the

appellant shall have no further right of appeal to the Court or any other quarters with respect to that assessment.”;

(f) for subsection (12), substitute –

“(12) The Court may be guided by its rules of procedure in the conduct of an appeal before it.”;

(g) for subsection (13), substitute –

“(13) The Court may dismiss an appeal on prima facie evidence with respect to the accounts, books, or records having been incomplete or unsatisfactory, as the Court may deem fit.”;

(h) delete subsection (14).

20. Delete section 51.

Section 51
deleted.

21. In section 52 –

(a) delete subsections (1) to (5);

(b) in subsection (6), for the words “All appeals” substitute “An appeal”;

(c) delete subsection (7);

(d) in subsection (8), for the word “judge” substitute “Court”;

(e) in subsection (9), for the words “Judge hearing the appeal and shall be a sum fixed by Judge” substitute “Court”.

Section 52
amended.

22. In section 53 –

(a) after “53” insert “(1)”;

(b) for subsection (1) (as amended), substitute –

“(1) Where no valid objection or appeal has been lodged within the time limited by this Law or where due notice has not been given of a further appeal, an assessment made or agreed to under the provisions of this Law shall be final and conclusive for all purposes of this Law as regards the amount of the assessable, total or chargeable income and the tax charged thereby.”;

(c) in subsection (2) –

(i) delete “under section 37 of this Law”,

(ii) for paragraph (b) of the proviso, substitute –

“(b) nothing shall prevent the Internal Revenue Service from making an assessment for any year, which does not involve reopening any issue on the same facts which have been determined for that year of assessment.”


Section 53(1) and
(2)(b) substituted.

23. In section 55 after “conviction to” insert “pay the tax, levy, rate, charge or other revenue due in addition to”.

Section 55
amended.

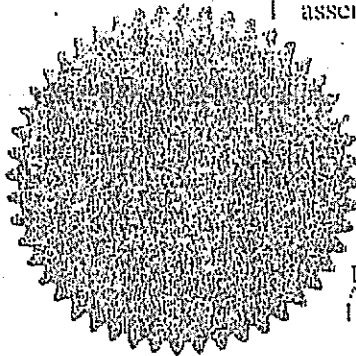
24. In section 62(1) –
 (a) after "conviction" insert "to pay back the revenue collected to the relevant authority and in addition";
 (b) delete all the words after "both".
- Section 62(1) amended.
25. In section 71 –
 (a) in subsection (2) –
 (i) delete "Chairman or a member of the Board or any employee of the";
 (ii) after "Internal Revenue Service" insert "or any of its officers, employees or agents";
 (b) In subsection (3) –
 (i) delete "Chairman or a member of the Board or any other officer or employee of the"
 (ii) after "Internal Revenue Service" insert "or any of its officers employees or agents".
- Section 71(2) and (3) amended.
26. In section 81 –
 (i) delete subsection (1);
 (b) in subsection (2), delete the figure "(2)".
- Section 81(1) deleted.
27. In section 82, after the definition of "Consultants" insert –
 "Court" means the Kwara State Revenue Court established pursuant to the Kwara State Revenue Court Law, Cap. K44."
- Section 82 amended.
28. This Law may be cited as the Kwara State Revenue Administration (Amendment) Law, 2016.
- Citation.

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


 Clerk to the House

KWARA STATE REVENUE ADMINISTRATION LAW, 2015

I assent this 22nd day of June, 2015



ALHAJI ABDULFATAH AHMED
Governor,
Kwara State of Nigeria.

Kwara State of Nigeria
Law No. 6 of 2015

ARRANGEMENT OF SECTIONS

Sections

1. Establishment of the Kwara State Internal Revenue Service.
2. Establishment and composition of the Board: First Schedule.
3. Tenure and remuneration of Board members.
4. Office of the Chairman.
5. Accountability.
6. Secretary to the Board.
7. Meetings of the Board.
8. Removal of Board members.
9. Functions of the Board.
10. Powers of the Board.
11. Staff regulations.
12. Appointment of Technical Committee.
13. Fund of the Service.
14. Expenditure of the Service.
15. Annual estimates.
16. Account and audit.
17. Annual report.
18. Power to accept gifts.
19. Power to borrow.
20. Refund to taxpayer.
21. Powers and functions of the Service.
22. Establishment of Local Government Revenue Committee.

23. Functions of Local Government Revenue Committee.
24. Establishment of State Joint Revenue Committee.
25. Functions of State Joint Revenue Committee.
26. Designation of magistrate for revenue matters.
27. Mode of Payment.
28. Revision of assessment.
29. Defect in assessment, notice, etc does not affect validity.
30. Administration of tax laws.
31. Call for returns documents and information.
32. Calls for further returns and payment of tax due.
33. Issuance of tax clearance certificate.
34. Power to access lands, buildings, books and documents. Second Schedule.
35. Power to remove books and documents.
36. Power to appoint agent.
37. Addition for non-payment of tax and enforcement of payment.
38. Power to distrain.
39. Recovery of tax.
40. Tax investigation.
41. Power to co-opt law enforcement officers.
42. Power to enter, inspect and seize.
43. Power to reward.
44. Immunity from suits.
45. Information and documents confidential.
46. Establishment of Body of Appeal Commissioners.
47. Composition of Body of Appeal Commissioners.
48. Appeal to Appeal Commissioners.
49. Notice of appeal.
50. Meetings and decisions of Appeal Commissioners.
51. Notice of tax chargeable after assessment.
52. Appeal to High Court.
53. Assessment to be final and conclusive.
54. Failure to remit or deduct tax.
55. Failure to pay tax, levy or other revenue.
56. Obstruction of authorized officers.
57. Untrue declarations.
58. Counterfeiting documents.
59. Penalties for offences by authorized and unauthorized persons.
60. Penalty where offender is armed.

61. Connivance to contravene the Law.
62. Impersonating revenue collector.
63. Prosecution.
64. Power to compound offences.
65. Penalty.
66. Official secrecy and confidentiality.
67. Board subject to Governor's directives.
68. Delegation of powers of the Board.
69. Signature of the Chairman.
70. Imposition of surcharge.
71. Limitation of suits.
72. Service of documents.
73. Restriction of execution against property of the Service.
74. Indemnity.
75. Directives of the Governor.
76. Power to make regulations generally.
77. Savings and transitional provisions relating to employees.
78. Existing assets and liabilities.
79. Continuation of disciplinary proceedings.
80. Transfer of rights and obligations.
81. Relevance of other laws.
82. Interpretation.
83. Repeal of Cap. B1.
84. Citation.

SCHEDULES

First Schedule

Supplementary Provisions relating to the Board

Second Schedule

Authorization to access lands, buildings, books and documents

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Date of Commencement.

A LAW TO PROVIDE FOR THE COLLECTION AND MANAGEMENT OF REVENUE DUE TO THE KWARA STATE GOVERNMENT AND LOCAL GOVERNMENT COUNCILS IN THE STATE AND TO ESTABLISH ADMINISTRATIVE STRUCTURES FOR THAT PURPOSE; AND FOR CONNECTED PURPOSES.

BE IT ENACTED by the House of Assembly of Kwara State of Nigeria and by the authority of same as follows –

1. (1) There is established a body to be known as the Kwara State Internal Revenue Service (in this Law referred to as the "Internal Revenue Service" or "Service").

Establishment of the Kwara State Internal Revenue Service.

(2) The Service –

- (a) shall be a body corporate with perpetual succession and a common seal;
- (b) may sue or be sued in its own name; and
- (c) may acquire, hold and dispose of any property or interest in property, 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 Law.

2. (1) There is established for the Service a body to be known as the Kwara State Internal Revenue Service Board (in this Law referred to as the "Board"), which shall consist of –

Establishment and composition of the Board. First Schedule.

- (a) a Chairman, who shall be a person experienced in taxation and is a member of a relevant professional body, to be appointed by the Governor;
- (b) a representative each of the following ministries, who shall not be below the rank of Director –
 - (i) finance,
 - (ii) planning and economic development,
 - (iii) commerce and cooperatives,
 - (iv) works and transport,

- (v) environment and forestry,
- (vi) local government, chieftaincy affairs and community development,
- (vii) justice, and
- (viii) agriculture and natural resources;

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8 (Administrative)
PIT

- (c) two persons from the Internal Revenue Service not below the rank of a Director;
- (d) three other persons who shall be members of a relevant professional body and knowledgeable in tax, revenue, budget and investment matters, to be nominated by the Governor on their personal merit; and
- (e) the Secretary to the Internal Revenue service who shall also be the secretary and an ex-officio member of the Board.

2 (Internal)

3 (External)
PIT

(3) The members of the Board, other than the Chairman, shall be part-time members.

(4) The supplementary provisions set out in the First Schedule shall have effect with respect to the proceedings of the Board and other matters mentioned therein.

3. (1) The Chairman and other members of the Board shall each hold office –

Tenure and remuneration of Board members.

- (a) for a term of 4 years, renewable once only;
- (b) on such terms and conditions as may be specified in their letters of appointment.

(2) The Chairman and members of the Board, excluding ex-officio members shall be paid such emoluments, allowances and benefits as the Governor may, from time to time determine.

4. The Chairman of the Board shall –

Office of the Chairman.

- (a) be the Chief Executive and Accounting Officer of the Internal Revenue Service;
- (b) be responsible for the execution of the policies

and the day-to-day administration of the affairs of the Internal Revenue Service.

5. The Chairman of the Board, shall —
- (a) keep proper accounting records in accordance with standard accounting practice and financial regulations of the State in respect of —
 - (i) all revenues and expenditure of the Internal Revenue Service,
 - (ii) all its assets, liabilities and other financial transactions, and
 - (iii) all other revenues collected by the Internal Revenue Service, including income on investments;
 - (b) prepare an annual report, including financial statements, in accordance with accepted accounting principles;
 - (c) ensure that the available accounting records of the Internal Revenue Service are adequate in line with financial regulations.

Accountability.

6. The Secretary to the Board shall —
- (a) issue notices of meetings of the Board;
 - (b) keep the records of the proceedings of the Board; and
 - (c) carry out such duties as the Chairman or the Board may from time to time direct.

Secretary to the Board

7. (1) The Secretary shall summon a meeting of the Board whenever business requiring its attention warrants the same or on the request of the Chairman or any three members.

Meetings of the Board

(2) A majority decision of the members on any matter obtained by the Secretary in written correspondences shall be treated in all respects as though it were a decision of the Board in an actual meeting, unless any member has requested the submission of the matter to such meeting.

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8. Notwithstanding the provisions of section 3 of this law, the Chairman or a member of the Board shall cease to hold office if—

Removal of
Board
members.

- (a) he resigns his appointment as member of the Board by notice under his hand addressed to the Governor;
- (b) he becomes of unsound mind;
- (c) he becomes incapable of carrying on the functions of his office either arising from an infirmity of mind or body;
- (d) he is convicted of a felony or of any offence involving dishonesty or corruption;
- (e) he becomes bankrupt or makes a compromise with his creditors;
- (f) the Governor is satisfied that it is not in the interest of the Service or of the public for the person to continue in office and the Governor removes him from office;
- (g) he has been found guilty of a breach of the code of conduct or other serious misconduct in relation to his duties;
- (h) in the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession in any part of the world by an order of a competent authority; and
- (i) in the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office.

9. The Board shall be responsible for—

- (a) providing general policy guidelines regarding the functions of the Internal Revenue Service and supervising the implementation of such policies;

Functions of
the Board.

- (b) ensuring assessment, the effective and optimum collection of all revenue, including taxes, levies and penalties due to the State Government under the relevant federal and State laws;
- (c) doing all such things that may be deemed necessary and expedient for the assessment and collection of revenue;
- (d) accounting for all amounts so collected;
- (e) making recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform and tax legislation;
- (f) tax treaties and exemptions as may be required from time to time;
- (g) appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
- (h) making recommendations to the Governor regarding the terms and conditions of employment and the remuneration of staff of the Internal Revenue Service;
- (i) controlling the management of the Internal Revenue Service on matters of policy, subject to the provisions of any regulations setting up the Internal Revenue Service; and
- (h) doing such other things as are in the opinion of the Board necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this law.

10. (i) The Board may appoint such other persons to be employees of the Service in 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.

Powers of the Board.

(2) Board may, by notice in the State Gazette or in writing authorize any person within or outside Nigeria to –

- (a) perform or exercise on behalf of the Board, any function, duty or power conferred on the Board; and
- (b) receive any notice or other document to be given or delivered to or in consequence of this law or any subsidiary legislation made under it.

(3) 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 the sum due or of any judgment debt due in respect of any revenue, and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the Governor.

(4) The Board may, subject to such conditions as it may determine, appoint and employ practicing tax practitioners or chartered accountants as monitoring agents to collect information through tax audit and to monitor compliance with relevant tax laws except as it relates to Income Tax Assessment, and to do any act required to be done by it in the execution of its functions under this Law with the aim of achieving the internally generated revenue target of the State Government.

(5) The Board may, subject to prevailing conditions, appoint and employ consultants, including tax consultants or accountants, and agents to transact any business or to do any act required to be transacted or done in the execution of its functions or for carrying into effect the purpose of this Law.

11. (1) Subject to the provisions of this Law, the Board may make staff regulations relating generally to the conditions of service of the staff and, in particular such regulations may provide for –

Staff regulations.

- (a) the appointment, promotion, termination, dismissal and disciplinary control of staff or employees of

the Internal Revenue Service; and
 (b) appeals by staff or employees against dismissal or other disciplinary measures,
 and until such regulations are made, any instrument relating to conditions of service in the public service of the State shall be applicable, with such modifications as may be necessary, to the employees of the Service.

(2) The staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor, and when so approved they shall be published in the State Gazette.

(3) If the Board thinks it expedient that any vacancy in the Internal Revenue Service should be filled by a person holding office in the Civil Service of the State, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Commission, cause such vacancy to be filled by way of secondment or transfer.

(4) Employment in the Internal Revenue Service shall be subject to the provisions of the pension legislation for the time being in force in Kwara State and, accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed under the relevant law.

(5) The terms and conditions of service including remuneration, allowances, benefits and pensions of the employees of the Internal Revenue Service shall be determined by the Board, subject to the approval of the Governor.

12. (1) There shall be a Technical Committee of the Board (referred to in this Law as "the Technical Committee") which shall comprise –

- (a) the Chairman of the Board;
- (b) two Directors appointed to the Board from within the Internal Revenue Service;
- (c) a representative each of the Ministry of Finance, and Ministry of Planning and Economic Development, who shall not be below the rank of Director;

Appointment
of Technical
Committee

- (d) the Legal Adviser in the Internal Revenue Service.
- (2) The Technical Committee shall —
- (a) have power to co-opt additional staff from within the Internal Revenue Service and persons from the private sector who are experienced in revenue matters, as the Committee may consider necessary, in the discharge of its duties;
 - (b) consider all matters that require professional and technical expertise and make recommendations to the Board;
 - (c) advise the Board on all its powers and functions specifically mentioned in sections 9 and 10 of this Law; and
 - (d) attend to such other matters as may, from time to time, be referred to it by the Board.

13. The Internal Revenue Service shall establish and maintain a fund which shall consist of and to which shall be credited —

Fund of the Service.

- (a) moneys appropriated by the House of Assembly for the capital and recurrent expenditure of the Service;
- (b) all other moneys which may, from time to time, accrue to the Service for other services including the disposal, lease or hire of, or any other dealing with, any property vested in or acquired by the Service;
- (c) all sums of money accruing to the Internal Revenue Service by way of grants-in-aid, gifts, testamentary dispositions and endowments and contributions from any source whatsoever; and
- (d) such moneys as may from time to time be granted to the Internal Revenue Service by the State Government or donor agencies, provided such grants are not intended for purposes contrary to the objects and functions of the Internal Revenue Service.

Expenditure of
the Service.

14. The Service shall defray from the fund established pursuant to section 13 of this Law all the amounts payable under or in pursuance of this Law, being sums representing –

- (a) any allowance or other payments due to the Chairman and other members of the Board;
- (b) reimbursements to members of the Board or any committees set up by the Board for such expenses as may be expressly authorised by the Board;
- (c) all remunerations, allowances or other costs of employment of the staff of the Internal Revenue Service;
- (d) pensions and other retirement benefits payable under or pursuant to this Law or any other enactment;
- (e) cost of acquisition and upkeep of premises belonging to or occupied by the Internal Revenue Service and any other capital expenditure of the Internal Revenue Service;
- (f) investments, maintenance of utilities, staff promotion, training, research and similar activities;
- (g) all other costs that may be necessary for the day to day operations of the Internal Revenue Service;
- (h) incentives (in cash and kind) for the staff, when revenue targets are met or surpassed; and
- (i) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Internal Revenue Service.

15. The Internal Revenue Service shall cause to be prepared, not later than the 30th day of September of each year,

Annual
estimates.

an estimate of its income and expenditure for the succeeding year.

16. The Internal Revenue Service shall ensure proper accounts and records are kept and such accounts shall, not later than six months after the end of each year, be audited by auditors appointed by the Board from the list of approved auditors and in accordance with the guidelines supplied by the Auditor-General of Kwara State.

Account and
audit.

17. (1) The Board shall, not later than the 30th of June in each year, submit to the Auditor-General of the State, a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Internal Revenue Service.

Annual
report.

(2) The Auditor-General shall within thirty days of receipt of the report –

- (a) present a copy to the Executive Council; and
- (b) present a copy to the House of Assembly.

18. (1) The Internal Revenue Service may accept gifts of land, money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gift.

Power to
accept gifts.

(2) The Internal Revenue Service shall not accept any gift if the conditions attached to it are inconsistent with its functions.

19. The Internal Revenue Service may, with the approval of the House of Assembly, borrow by way of loan, overdraft or otherwise from any source such sums as it may require for the performance of its functions and meeting its obligations under this Law, subject to notification to the Ministry of Finance and clearance by the Governor.

Power to
borrow.

20. (1) After proper auditing, the Internal Revenue Service shall refund to tax payers such overpayment of tax as is due.

Refund to
taxpayer.

(2) The Internal Revenue Service shall decide on who is eligible for refund, subject to such rules and conditions as may be approved by the Board.

(3) The refund shall be made within ninety days of the decision of the Internal Revenue Service made pursuant to subsection (2) of this section, with the option of setting off the amount due against future tax.

21. The Internal Revenue Service shall have power to -
- (a) assess all persons chargeable with tax in the State;
 - (b) collect, recover and pay to the designated account any tax, levies, fees or charges due to the State Government or any of the relevant Ministries and Agencies under this or any other enactment;
 - (c) enforce payment of due taxes, levies, fees, charges;
 - (d) to act as the sole entity to collect all revenues in collaboration with the relevant Ministries and Agencies where applicable; and review the fees, taxes, levies and any charges regime and promote the application of tax revenues to stimulate economic activities and development;
 - (e) in collaboration with the relevant law enforcement Agencies, carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with the provisions of this or any other relevant enactment;
 - (f) make, from time to time, a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters;

Powers and
functions of
the Service

- (g) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
- (h) adopt measures which include compliance, enforcement and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detection and prevention of non-compliance;
- (i) collaborate and facilitate rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;
- (j) undertake exchange of personnel or other experts with complementary Agencies for purposes of comparative experience and capacity building;
- (k) establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the persons involved;
- (l) provide and maintain access to up-to-date and adequate data and information on all taxable persons, individuals or corporations, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
- (m) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;
- (n) undertake research and similar measures with a view to stimulating economic development and determining the extent and effects of tax fraud or evasion and make recommendations to the government on appropriate intervention and preventive measures;
- (o) collate and keep under review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;

- (p) maintain a liaison with the Office of the Attorney-General of the State, all government, security and law enforcement agencies and financial supervisory institutions, in the enforcement and eradication of tax-related offences;
- (q) issue taxpayer identification number to every person taxable in Kwara State;
- (r) 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 or any other enactment;
- (s) carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State; and
- (t) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under his Law.

22. (1) There is established for each Local Government Area of the State a committee to be known as the Local Government Revenue Committee (referred to in this Law as the "Revenue Committee").

Establishment
of Local
Government
Revenue
Committee

(2) The Revenue Committee shall comprise the following members –

- (a) the Supervisor for Finance, as chairman;
- (b) the heads of the following units in the Local Government –
 - (i) revenue,
 - (ii) treasury,
 - (iii) economic planning, and
 - (iv) legal;
- (c) a member of the public, not being a member of the Council, who is vast in revenue matters to be nominated by the Local Government Council Chairman.

23. (1) The Revenue Committee shall be responsible for the assessment and collection of all taxes, fines, rates, charges or other revenue under its jurisdiction and shall account for all amounts so collected in a manner to be prescribed by the Chairman of the Local Government, subject to the financial memorandum and guidelines on Local Government administration.

Functions of Local Government Revenue Committee.

(2) The Revenue Committee shall be autonomous of the Local Government treasury and shall be responsible for the day-to-day administration of the department or personnel which forms its operational arm.

24. There is established for Kwara State a State Joint Revenue Committee, which shall comprise –

Establishment of State Joint Revenue Committee.

- (a) the Chairman of the Internal Revenue Service, as chairman;
- (b) the chairman of each Local Government Revenue Committee in the State;
- (c) a representative of the State Ministry responsible for local government affairs not below the rank of a Director;
- (d) the Legal Adviser of the Internal Revenue Service; and
- (e) the Secretary of the Committee, who shall be on the staff of the Internal Revenue Service.

25. The functions of the State Joint Revenue Committee shall be to –

Functions of State Joint Revenue Committee.

- (a) harmonize tax administration in the State;
- (b) deal with revenue matters of common concern to the State and Local Government authorities;
- (c) enlighten members of the public generally on State and Local Government revenue matters;
- (d) consider relevant resolutions of the Joint Tax Board for implementation in the State; and
- (e) advise the Joint Tax Board, the State and Local Governments on revenue matters.

26. The Chief Judge shall designate in each Local Government Area at least one magistrate, who shall give priority to matters affecting the revenue of the State and of the relevant Local Government Council and hear them expeditiously.

Designation of magistrate for revenue matters

27. Except as otherwise provided in any law, revenue due to any authority in the State shall be payable by cash, bank draft, electronic debit or credit card, or money transfer into any of the banks designated by the Board or the Chairman of the relevant Local Government Council entitled to receive such revenue.

Mode of Payment.

28. (1) If any person disputes an assessment, he may apply to the Board by notice of objection in writing to review and to revise the assessment, and such application shall state precisely the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.

Revision of assessment.

(2) On receipt of a notice of objection, the Board may require the person giving that notice to furnish such particulars and to produce such books or other documents as the Board 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 for examination by an officer of the Internal Revenue Service on oath or otherwise.

(3) In the event of any person who has objected to an assessment agreeing with the Board 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:

Provided that, if an application for revision under the provisions of this section fails to agree with the Board on the amount of the tax chargeable, the Board shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Board may, according to the best of its judgment determine, and give notice of the revised assessment and of the

tax payable together with notice of refusal to amend the revised assessment and, wherever requisite, any reference in this Law to an assessment or to an additional assessment shall be treated as a reference to an assessment or to an additional assessment as revised under this proviso.

29. No assessment, warrant, notice or other proceeding made in accordance with the provisions of this Law or any other revenue law in force in the State shall be quashed or deemed to be void or voidable by want of form, mistake, defect or omission if the same is in substance in conformity with this Law or other applicable law and if the person charged or intended to be charged or affected by it is to common intent and understanding designated therefrom.

Defect in assessment, notice, etc. does not affect validity.

30. (1) The Internal Revenue Service shall have power to administer any law on revenue in respect of which the House of Assembly or the National Assembly may confer power on it.

Administration of tax laws.

(2) The Internal Revenue Service may, with the approval of the Governor, by instrument published in the State Gazette, appoint any ministry, department or agency to collect revenue pursuant to its powers under subsection (1) of this section.

31. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Internal Revenue Service may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to -

Call for returns, documents and information.

- (a) complete and deliver to the Internal Revenue Service any return specified in such notice;
- (b) appear personally before an officer of the Internal Revenue Service for examination with respect to any matter relating to such profits or income;
- (c) produce or cause to be produced for examination, books, documents and any other information at the place and time stated in the notice, which may be from day-to-day, for such period as the Internal Revenue Service may deem necessary; or
- (d) give orally or in writing any other information including a name and address specified in such notice.

(2) For the purpose of subsection (1) (a) - (d) of this section, the time specified by such notice shall not be less than seven days from the date of service of such notice, except that an officer of the Internal Revenue Service not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in subsection (1) (a) - (d) without giving any of the required notices set out in this section.

(3) A person who contravenes the provisions of this section is, in respect of each offence, liable on conviction to a fine equivalent to 100% of his actual tax liability.

(4) The provision of this section or any other provision of this Law shall not be construed as precluding the Internal Revenue Service from verifying by tax audit or investigating any matter relating to any returns or entries in any book, document or accounts, including those stored on a computer, or digital or magnetic or optical or electronic media as may, from time to time be specified by the Internal Revenue Service.

(5) Any person may apply in writing to the Board for an extension of time within which to comply with the provisions of this section and section 32 of this Law, if the person -

- (a) makes the application before the expiration of the time stipulated in the section for making the returns; and
- (b) shows good cause for his inability to comply with this provision.

(6) If the Board is satisfied with the cause shown in the application under subsection (5)(b) of this section, it may in writing grant the extension of the time or limit the time as, it may consider appropriate.

32. (1) The Internal Revenue Service may give notice in writing to any person it considers necessary, requiring such person to deliver within a reasonable time specified in such notice, fuller or further returns in respect of any matter relating to the functions of the Internal Revenue Service under this law.

Calls for further returns and payment of tax due

(2) Where tax is not paid, when it falls due under any enactment by any person from whom it is due, whether or not the payment of that tax has been secured by a bond or otherwise, it shall be paid on demand made by the Internal Revenue Service either on that person personally or by delivering the demand in writing to his place of abode or business, and if it is not paid on demand, the person in default shall, in addition to the amount of tax due and payable, also be liable to a fine equal to the amount of tax due and payable.

33. (1) The Service may issue tax clearance certificate to any person within two weeks of receipt of an application if—

Issuance
of tax
clearance
certificate

- (a) the Service is of the opinion that—
- (i) taxes or levies assessed on a person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the Service as the revenue of the State Government has been fully paid,
 - (ii) no such tax or levy is due on the person or on his income or property, or
 - (iii) the person is not liable to tax for any of those three years;

- (b) the person is able to produce evidence that he paid withholding tax by deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted:

Provided that payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally.

(2) The tax clearance certificate may be issued in paper form or stored in an electronic format on a machine-readable smart card (referred to as Electronic Tax Clearance Certificate) which holds tax information peculiar to that applicant and which shall be presented for checking by the holder whenever his tax compliance status is required.

(3) Where a person who has applied for a tax clearance certificate has discharged his own tax liability but has failed to remit withholding tax or pay-as-you-earn deductions collected by him on behalf of the State Government, no tax clearance may be issued to that person.

(4) The Service may decline to issue tax clearance certificate but it shall within two weeks of receipt of the application give reason for the denial.

(5) A Ministry, Department, Agency or official of the State Government or any Local Government Council official or any corporate body, statutory authority or person empowered in that regard by this or any other law shall demand tax clearance certificate for the three years immediately preceding the current year of assessment as a precondition to transacting any business including, but not limited to, the following —

- (a) application for Governor's consent to real property transactions,
- (b) application for certificate of occupancy,
- (c) application for registration as a contractor,
- (d) application for award of contracts by government, its agencies and registered companies,
- (e) application for approval of building plans,
- (f) application for any government license or permit,
- (g) any application relating to the establishment or conduct of business,
- (h) application for State Government loan for housing, business or any other purposes,
- (i) registration of motor vehicles,
- (j) registration for distributorship,
- (k) confirmation of appointment by government as chairman or member of any public board, institution, commission, company or to any other similar position made by the government,
- (l) application for registration of a limited partnership,
- (m) application for allocation of market stalls,
- (n) appointment or election into public office, and

- (o) any other application or process for which tax clearance certificate is required under the provisions of this Law or section 85 of the Personal Income Tax Act.
- (6) Without prejudice to the provisions of the Stamp Duties Act, appropriate officers shall demand tax clearance certificate when checking documents of property transaction before accepting such documents for stamping or registration, as the case may be.
- (7) the Chairman of the Board is empowered to prescribe, subject to the approval of the Governor, by Notice in the State Gazette, other purposes for which tax clearance certificate may be required
- (8) A tax clearance certificate must contain the following information relating to each of the three years immediately preceding the current year of assessment -
- (a) chargeable income holder;
 - (b) tax payable;
 - (c) tax paid;
 - (d) tax outstanding;
 - (e) tax payer identification number, and where no tax is due from the holder or on his income or property, the certificate shall contain a statement to that effect.
- (9) The Internal Revenue Service shall be the sole authority to issue tax clearance certificate under this Law, but it may exercise its powers by employing the services of any person or company, provided that -
- (a) the information which the Service requires the taxpayer to provide (the data) shall not be excessive in relation to the purposes for which the Tax Clearance Certificate is to be issued;
 - (b) the Service shall request from the taxpayer all details that are necessary to keep the data accurate and up to date;
 - (c) the Service shall make available to the taxpayer at a price to be determined at its discretion a smart

- card with taxpayer identity number, names, signature and photograph embossed on the front side;
- (d) the card shall hold data in respect of a particular taxpayer in a secure format that can be accessed for authentication;
 - (e) the data shall be made accessible to third parties only in a form which permits identification of the taxpayer and access to information on him for no longer than is necessary for the purposes of verifying his tax status;
 - (f) the Service shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificates from any person;
 - (g) the Service shall ensure that the taxpayer's data on the card are kept confidential to the same extent as their ordinary tax records;
 - (h) every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and
 - (i) the Service shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in the data supplied by him.
- (8) The cardholder shall, upon application, be advised as to—
- (a) confidentiality of the information supplied;
 - (b) fees or charges for re-issuing a lost card;
 - (c) complaint handling procedure; and
 - (d) procedure for review of personal data.
- (9) The Internal Revenue Service may, from time to time, make such other regulations as it may consider necessary for the effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

34. (1) An authorized officer of the Internal Revenue Service shall, between the hours of 9am and 4pm, have free access to all lands, buildings and places, and to all books and documents, whether in the custody or under the control of a public officer, institution or any other person whatsoever, for

Power to access lands, buildings, books and documents. Second Schedule.

the purpose of inspecting any book or document including those stored or maintained on computers, or on digital, magnetic, optical, or electronic media, and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under any of the relevant enactment or laws, or for the purpose of carrying out any other functions lawfully conferred on the Internal Revenue Service, or considered likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of any such books or documents.

(2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Internal Revenue Service may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the aforementioned media in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents, especially where such is required as potential evidence in the investigation of criminal proceedings.

(3) Where the Internal Revenue Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Internal Revenue Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Internal Revenue Service shall make such a copy and use it as digital evidence during such investigation or criminal proceedings.

(4) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer, shall—

- (a) provide the officer with all reasonable facilities and assistance for the effective exercise of powers conferred by this law; and

(b) answer questions relating to the effective exercise of the powers orally, or if required by the officer, in writing, or by statutory declaration.

(5) Notwithstanding subsection (1) of this section, the authorized officer or a person accompanying the officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this section.

(6) If the Chairman of the Board, on written application is satisfied that the exercise by an authorized officer of his functions under this section requires physical access to a private dwelling, he may issue to the officer a written authorization to enter that private dwelling.

(7) Every authorization issued under subsection (6) of this section shall —

- (a) be in the form prescribed in the Second Schedule to this Law;
- (b) be directed to a named officer of the Internal Revenue Service;
- (c) be valid for a period of three months from the date of its issue or such lesser period as the magistrate considers appropriate; and
- (d) state its period of validity, or the date on which it expires.
- (e) notwithstanding paragraphs (b) and (c) of this subsection, be renewable by the magistrate on application.

(8) Every officer exercising the power of entry conferred by an authorization issued under subsection (6) of this section shall produce the written authorization and evidence of identity —

- (a) on first entering the private dwelling; and
- (b) subsequently when he is reasonably required to do so.

35. (1) Any officer of the Internal Revenue Service authorized by the Chairman, may remove books or documents accessed under section 34 of this Law to make copies.

Power to
remove
books and
documents.

(2) After copies have been made, the books and documents so removed must be returned as soon as practicable.

(3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman is admissible in evidence in court as if it were the original.

(4) The owner of a book or document that is removed under this section may at his expense inspect and obtain a copy of the book or document at the time the book or document is being moved or subsequently at a reasonable time thereafter.

36. (1) The Internal Revenue Service may by notice in writing appoint any person to be the agent of a taxable person if the circumstances provided in subsection (2) of this section makes it expedient to do so.

Power to
appoint
agent.

(2) The agent appointed under subsection (1) of this section may be required to pay any tax payable by the taxable person from any money held by the agent of the taxable person.

(3) Where the agent referred in subsection (2) of this section defaults, the tax shall be recoverable from him.

(4) For the purposes of this section, the Service may require any person to give information as to any money, fund or other assets which may be held by him for, or of any money due from him to, any person.

(5) The provisions of this Law with respect to objections and appeals shall apply to any notice given under this section as though that notice were an assessment.

37. (1) Subject to the provisions of this Law, if any tax is not paid within the period prescribed, a sum equal to 10% of the amount of the tax payable shall be added and the provisions of the Law relating to the collection and recovery of tax shall apply to the collection and recovery of such sum.

(2) The tax due shall carry interest at the prevailing commercial rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collection and recovery of tax shall apply to the collection and recovery of the interest.

Addition for non-payment of tax and enforcement of payment.

(3) The Service shall serve a demand note upon the company or person in whose name a tax is chargeable and if payment is not made within one month from the date of the service of such demand note, the Service may proceed to enforce payment under this law; and

(4) An addition imposed under this section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.

(5) Any person who without lawful justification or excuse (the proof of which shall lie on the person) fails to pay any tax imposed within the prescribed period commits an offence under this Law.

(6) The Service shall have the power to remit any part or the whole of the addition due under subsection (1) of this section.

38. (1) Notwithstanding the power conferred on the relevant revenue authority for the enforcement of payment of revenue, if payment has become due and a demand note has, in accordance with the provisions of the relevant law, been served on the chargeable person or his agent, and payment is not made within the time limited by the demand note, the Internal Revenue Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, distrain --

Power to distrain.

- (a) upon the goods, chattels or other properties, movable or immovable, of the person liable to pay the tax outstanding; and
- (b) upon all machinery, plant, tools, vehicles, animals and effects in the possession and use, or found on the premises or on the 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 distress the amount of revenue due.

(3) For the purpose of levying any distress, under this section, an officer duly authorized by the Chairman may apply to a judge of the State High Court under oath for the issue of a warrant under this section.

(4) A judge of the High Court may authorize such officer referred to in subsection (3) of this section in writing, to execute any warrant of distress and, if necessary, break open any building or place in the daytime for the purpose of levying such distress and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of any warrant of distress and in levying the distress.

(5) Things distrained under this section may, at the expense of the defaulter, be kept for fourteen days and at the end of this period, if the amount due in respect of the revenue and cost and charges of, and incidental to, the distress are not paid, they may subject to subsection (6) of this section, be sold at any time.

(6) Out of the proceeds of a sale under this section, there shall be paid the cost or charges (if any) incidental to the sale and keeping of the distress and thereafter the amount of tax due, and the balance (if any) shall be payable to the defaulter on demand or upon demand being made by him or on his behalf within one year of the date of sale.

(7) Nothing in this section shall be construed as to authorize the sale of an immovable property without an order of a High Court, made upon application in such form as may be prescribed by the rules of court.

(8) In exercise of the powers of distress conferred by this section, the person to whom the authority is granted under sub-

section (4) of this section may distrain upon all goods, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

39. (1) Notwithstanding the provisions of this Law or any of other relevant laws, 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 Internal Revenue Service. Recovery
of tax.

(2) Where any tax has been short-levied or erroneously repaid, the person who should have paid the amount short-levied or to whom the repayment has erroneously been made shall on demand by the proper 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 five years from the date of such short-levy or erroneous repayment unless such short-levy or erroneous repayment was caused by the production of a document or the making of a statement which was untrue in any material particular.

40. (1) The Internal Revenue Service shall take all necessary measures to assist any relevant law enforcement agency in the investigation of any offence under this Law. Tax
Investigation.

(2) The Internal Revenue Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax law, whether or not such violation has been reported to the Internal Revenue Service.

(3) In conducting any investigation under subsection (2) of this section, the Internal Revenue Service may cause investigation to be conducted into the properties of any person if it appears to the Internal Revenue Service that the lifestyle of the person and extent of his properties are not justified by his declared source of income.

(4) Where any investigation under this section reveals the commission of any offence or an attempt to commit any offence, the Internal Revenue Service shall submit its findings to the relevant law enforcement agency and the Attorney-General for purposes of further investigation or prosecution.

41. (1) The Internal Revenue Service may co-opt the assistance and co-operation of law enforcement agencies in the discharge of its duties under this Law.

Power to
co-opt law
enforcement
officers.

(2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distraint or power to seal up a building or premises.

42. (1) Any tax officer armed with the warrant issued by a Judge of the State High Court and accompanied by a number of law enforcement officers as shall be determined by the Chairman may –

Power to
enter, inspect
and seize.

- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other 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 on 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 the same or otherwise forcibly enter the premises; and
- (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.

(2) No person shall be bodily searched under this section except by a person of the same gender.

43. (1) The Internal Revenue Service may, with the approval of the Board, reward any person, not employed in the Internal Revenue Service, in respect of any information that may be of assistance to the Internal Revenue 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.

Power to
reward.

(2) The identity of the person who gave information to the Internal Revenue Service shall be kept confidential and any current or former member of the Internal Revenue Service or Board that discloses the identity of such person shall be dealt with in accordance with the provisions of section 45 of this Law with regard to confidential information.

44. An officer of the Internal Revenue Service or of any other tax authority in the State shall not be liable in any civil action or proceeding for any act or omission by him in the performance of his duties or exercise of the powers conferred upon him under this or any other Law.

Immunity
from
suits.

45. (1) All information and documents supplied or produced in pursuance of any requirement of this Law or any other legislation being implemented by the Internal Revenue Service shall be treated as confidential.

Information
and
documents
confidential.

(2) Except as otherwise provided under this Law or as otherwise authorized by the Governor or Chairman, any member or former member of the Board or any employee or former employee of the Internal Revenue Service who communicates or attempts to communicate any confidential information or the content of any such document to any person; commits an offence and shall be liable on conviction to a fine of N200,000 or to imprisonment not exceeding 3 years or both.

46. There is established a Body of Appeal Commissioners.

Establishment of
Body of Appeal
Commissioners.

47. (1) The Body of Appeal Commissioners shall consist of a chairman and five other members none of whom shall be a public officer.

Composition
of Body of
Appeal
Commissioners.

(2) An Appeal Commissioner –

(a) shall be appointed by the Governor, from among persons appearing to him to have had experience and shown capacity in the management of a substantial trade or business or the exercise of a profession of law, accountancy or taxation in the State;

(b) shall, subject to the provisions of this section, hold office for a period of three years from the date of his appointment;

(c) may at any time resign his appointment by notice in writing addressed to the Governor, except that on the request of the Governor he may continue to act as an Appeal Commissioner after the date of his resignation and sit at any further hearing in a case in which he has already sat before the date to hear an appeal, until a final decision has been given with respect to that appeal; and

(d) shall cease to be an Appeal Commissioner if his office becomes vacant.

(3) The Governor shall designate a public officer to be the secretary to the Body of Appeal Commissioners (referred to in this Law as "the Secretary").

(4) Subject to the provisions of this section, the Body of Appeal Commissioners shall remain in office until a new body is sworn-in.

48. A taxable person being aggrieved by an assessment to income tax made upon him, having failed to agree with the Service in the manner provided in section 58(3) of the Personal Income Tax Act, may appeal against the assessment upon giving notice as provided in section 49 of this Law within

Appeal to Appeal
Commissioners.

thirty days after the date of service of notice of the refusal of the Service, to amend the assessment as desired.

49. (1) A notice of appeal to be given under the provisions of this section shall be given in writing to the Service and shall set out—

Notice of appeal

- (a) the name and address of the appellant;
- (b) the official number and the date of the relevant notice of assessment;
- (c) the amount of the assessable, total or chargeable income and of the tax charged as shown by that notice and the year of assessment concerned;
- (d) the precise grounds of appeal against the assessment;
- (e) the address for service of any notice or other documents to be given to the appellant; and
- (f) the date on which the appellant was served with notice of refusal by the Service to amend the assessment as desired.

(2) As soon as may be after receipt of the notice of appeal, the Secretary shall, having regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law, deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing accordingly.

(3) A notice or other documents to be given to the Appeal Commissioners shall be addressed to the Secretary and be delivered at, or sent by registered post to, his official address.

(4) A taxpayer may discontinue an appeal by him under this section upon giving notice to the Secretary in writing any time before the hearing of the appeal.

(5) Notwithstanding that notice of appeal against an assessment has been given by a taxpayer under this section the Service may revise the assessment in agreement with the taxpayer, and on notice of the agreement being given in writing by the Service to the Secretary at any time before the hearing, the appeal shall be treated as being discontinued.

(6) On the discontinuance of an appeal under the provisions of this section, the amount or revised amount of the assessment, as the case may be, shall be deemed to have been agreed between the tax authority and the taxpayer under the provisions of section 58(3) of the Personal Income Tax Act.

50. (1) The Appeal Commissioners shall, as often as may be necessary, meet to hear appeals in any town where an office of the Internal Revenue Service is situated and, subject to the provisions of subsection (2) of this section, at any such meeting -

Meetings and
decisions of
Appeal
Commissioners.

- (a) any three or more Appeal Commissioners may hear and decide an appeal; and
- (b) the Appeal Commissioners present shall elect one of their member to be the Chairman for the meeting.

(2) An Appeal Commissioner who had a direct or indirect financial interest in a taxpayer or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxpayer is pending before the Body of Appeal Commissioners, declare such interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting for the hearing of that Appeal.

(3) The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant, and the taxpayer is or has been a client of that Appeal Commissioner.

(4) The Secretary shall give seven clear working days notice to the Service and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioners have fixed a date at their hearing.

(5) All notices, precepts and documents, other than decisions of the Appeal Commissioners, may be signed under the hand of the Secretary.

(6) Appeals before the Appeal Commissioners may be held in camera on the application of any party in the appeal.

(7) A taxpayer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal. If the person intended by the taxpayer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioners may adjourn the hearing for such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement.

(8) The onus of proving that the assessment complained of is excessive shall be on the appellant.

(9) At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Appeal Commissioners or the court hearing the appeal in the first instance that -

(a) the appellant has, contrary to section 47(1) of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;

(b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or

(c) it is expedient to require the appellant to pay an amount as security for processing the appeal,

the Appeal Commissioners or, as the case may be, the court, may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

(10) If the appellant fails to comply with an order under subsection (9) of this section, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal to the Appeal Commissioners or the particular court whatsoever with respect to that assessment.

(11) The Appeal Commissioners may confirm, reduce, increase or annul the assessment or make such order thereon as they see fit.

(12) The decision of the Appeal Commissioners shall be recorded in writing by the chairman and a certified copy of the decision shall be supplied to the appellant and the Internal Revenue Service by the Secretary, on a request made within three months of the decision.

(13) Where on the hearing of an appeal –

- (a) no accounts, books or records relating to profits were produced by or on behalf of the appellant; or
- (b) those accounts, books or records were so produced but the Appeal Commissioners rejected the same on the ground that it has been shown to their satisfaction that they were incomplete or unsatisfactory; or
- (c) the appellant or his representative at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary to the Appeal Commissioners without showing reasonable excuse; or
- (d) the appellant or a person employed, whether confidentially or otherwise, by the applicant or his agent, has refused to answer any question put to him by the Appeal Commissioners, without showing any reasonable cause,

the chairman of the Body of Appeal Commissioners shall record particulars of the same in his written decision.

(14) The Governor may make rules prescribing the procedure to be followed in the conduct of appeal before the Appeal Commissioners.

51. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Appeal Commissioners shall be served by the Internal Revenue Service on the taxpayer or on the person in whose name the tax is chargeable.

Notice of
tax after
assessment.

(2) Notwithstanding that a further appeal is pending, tax shall be paid in accordance with the decision of the Appeal Commissioners within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section,

and proceedings may be taken for its recovery in accordance with the provisions of this Law.

52. (1) Subject to the provisions of section 50(2) of this Law, a taxpayer who, having appealed against an assessment made on him to the Appeal Commissioners under the provisions of section 48 of this Law, is aggrieved by the decision of the Appeal Commissioners, may appeal against the assessment and the decision to the High Court of the State upon giving notice in writing to the Internal Revenue Service within thirty days after the date on which the decision was given.

Appeal to
High Court.

(2) Where no Body of Appeal Commissioners has been appointed with jurisdiction to hear an appeal against an assessment made on a taxpayer, the taxpayer who is aggrieved by the assessment and has failed to agree with the Internal Revenue Service in the manner provided in section 28(3) of this Law and section 58(3) of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State upon giving notice in writing to the Internal Revenue Service within thirty days after the date of service of notice of the refusal by the Internal Revenue Service to amend the assessment as desired.

(3) If the Internal Revenue Service is dissatisfied with a decision of the Appeal Commissioners, it may appeal against that decision to the High Court of the State upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.

(4) Seven clear working days notice of the date fixed for the hearing of the appeal shall, unless rules made hereunder otherwise provide, be given to all parties thereto.

(5) The provisions of sections 49 and 50(7), (8) and (9) of this Law shall apply to an appeal under this section with necessary modifications.

(6) All appeals may be heard in camera on the application of any party in the appeal.

(7) If on the hearing of an appeal from a decision of the Appeal Commissioners given under the provision of section 50 of this Law a certified copy of that decision is produced before the High Court and the decision contains a record by reference to —

- (a) section 50(13)(a) of this Law, the High Court shall dismiss the appeal;
- (b) section 50(13)(b) of this Law, the High Court may dismiss the appeal on prima facie evidence with respect to the accounts, books or records having been incomplete or unsatisfactory, as the Court may deem sufficient; or
- (c) section 50(13)(c) or (d) of this Law, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.

(8) Notwithstanding the provisions of section 67 of the Personal Income Tax Act, if in a particular case the judge, from information given at the hearing of the appeal, is of the opinion that the tax may not be recovered, he may, on application being made by or on behalf of the Internal Revenue Service, require the appellant to furnish within such time as may be specified security for payment of the tax, and if the security is not given within the time specified the tax assessed shall immediately become payable and recoverable.

(9) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge.

(10) The Chief Judge of the State may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.

53. Where no valid objection or appeal has been lodged within the time limited by section 49 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made or agreed to under the provisions of section 28(3) of this Law, and section 58(3) of the Personal Income Tax Act determined under the proviso to that

Assessment to be final and conclusive.

subsection or on Appeal, as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax charged thereby.

(2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovery of tax, and to any penalty under section 37 of this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax repayable under any claim made under a provision of this Law or of which has been agreed to by the service or determined on an appeal against a refusal to admit that claim:

Provided that—

- (a) where an assessment has become final and conclusive any tax overpaid, including any amount deposited with the Internal Revenue Service on account of the tax charged by the assessment, shall be paid; and
- (b) nothing in section 58 of the Personal Income Tax Act shall prevent the Internal Revenue Service from making an assessment or additional assessment for any year which does not involve reopening any issue, on the same facts, which has been determined for that year of assessment under subsection (3) of that section or on appeal.

54. Any person obliged to deduct any tax under this Law or any other applicable law, who fails to deduct or having deducted fails to pay to the Internal Revenue Service within thirty days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty of an offence and shall be liable to pay the tax withheld or not remitted in addition to a penalty of 10% of the tax withheld or not remitted per annum and interest at the prevailing commercial rate.

Failure to remit or deduct tax.

55. Unless otherwise provided in this Law or in any other revenue law applicable in the State, any person who fails to pay in full any tax, levy, rate, charge or other revenue due to the

State or a Local Government authority is guilty of an offence and shall be liable upon conviction to –

- (a) a fine of 1% of the total amount of revenue which was due and payable, for each day of default; and
- (b) imprisonment not exceeding twelve months.

Failure to
pay tax,
levy or
other
revenue.

56. Any person who –

- (a) obstructs, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law;
- (b) does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distraint;
- (c) rescues, damages or destroys anything so liable to seizure, removal or distraint or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distraint; or
- (d) prevent the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested,

Obstruction
of authorized
officers

commits an offence and shall be liable on conviction to a fine not exceeding N200,000 or imprisonment for a term not exceeding three years or both.

57. (1) Any person who –

- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Internal Revenue Service or any officer of the Internal Revenue Service, any declaration, notice, certificate or other document whatsoever; or
- (b) makes any statement in answer to any question or enquiry put to him by an officer which he is required to answer under this Law or any other enactment, being a document or statement produced or made for any purpose of tax, which is untrue in any material particular,

Untrue
declarations

commits an offence.

(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 overpayment is made in respect of any repayment of tax, the amount of tax unpaid or the overpayment shall be recoverable as a debt due to the Internal Revenue Service.

(3) Any person who commits an offence under this section shall be liable on conviction to a fine of N200,000 and 10% of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term not exceeding three years or both.

58. 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 law being administered by Internal Revenue Service;
- (b) knowingly accepts, receives or uses any document so counterfeited or falsified;
- (c) alters any such document after it is officially issued;
- (d) counterfeits any seal, signature, initial or other mark of, or used by, any officer for the verification of such a purpose relating to tax; or
- (e) being an employee of the Internal Revenue Service, initiates, connives or participates in the commission of any of the offences in paragraphs (a) – (d) of this section,

commits an offence and shall be liable on conviction to a fine of N500,000 or to imprisonment for a term not exceeding three years or both.

59. Any person appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who –

- (a) demands from any company an amount in excess of the authorized assessment of the tax;

Counterfeiting documents.

Penalties for offences by authorized and unauthorized persons.

- (b) withholds for his own use or otherwise any portion of the amount of tax collected;
- (c) renders a false return, whether orally or in writing, of the amount of tax collected or received by him;
- (d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Internal Revenue Service;
- (e) steals or misuses Internal Revenue Service documents; or
- (f) compromises on the assessment or collection of any taxes,

commits an offence and shall be liable on conviction to a fine equivalent to 200% of the sum in question or to imprisonment for a term not exceeding three years or both.

60. (1) Any person who in the commission of any offence against this Law is armed with any offensive weapon, commits an offence and shall be liable on conviction to imprisonment for a term not exceeding five years.

Ponally
where
offender is
armed.

(2) Any person, who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Internal Revenue Service in the performance of his functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term not exceeding ten years.

61. Any person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to a fine of N50,000 or imprisonment for a term not exceeding one year.

Conniv-
ance to
contravene
the Law.

62. (1) Any person who not being a Revenue Collector holds himself out as a Revenue Collector and attempts to collect or collects any revenue due to the State or a Local Government Council shall be guilty of an offence and be liable on

Impersonat-
ing revenue
collector.

conviction to a fine of N250,000 or imprisonment for term not exceeding three years or both, and any amount collected by him shall be forfeited to the State Government or relevant Local Government authority.

(2) If for the purpose of obtaining admission to any building or other place of dwelling or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorized officer, assumes the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of N100,000 or to imprisonment for a term not exceeding two years.

63. (1) Any criminal proceedings for an offence under this Law shall be instituted by or with the consent of the Attorney General of the State.

Prosec

(2) Notwithstanding that the Attorney General is a member of the Board, he may appear for and represent the Internal Revenue Service in his professional capacity in any proceedings in which the Internal Revenue Service is a party:

Provided that the Legal Adviser of the Internal Revenue Service shall not in such circumstances give evidence on behalf of the Internal Revenue Service.

64. (1) The Attorney General may compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence.

Power to compound offences

(2) The Internal Revenue Service shall issue an official receipt for any money received under subsection (1) of this section.

65. (1) Any person who contravenes any provisions of this Law for which no specific penalty is provided commits an offence and shall be liable on conviction to a fine of N50,000 or imprisonment for a term not exceeding two years or both.

Penalty

(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 other similar officer of the body corporate;
- (b) every partner of the firm;
- (c) every person concerned in the management of the association; or
- (e) every person purporting to act in any capacity as aforesaid,

commits an offence and 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.

66. (1) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the profits or items of profits of any individual or company as secret and confidential.

Official
secrecy
and
confidentiality

(2) Every person having possession of or control over any document, information, returns of assessment list or copies of such list relating to the income or profits or losses of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, list or copies to any other person –

- (a) other than a person to whom he is authorized by the Chairman to communicate it; or
- (b) otherwise than for the purpose of this law or of any other enactment,

commits 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 into his possession in the performance of his duties except as may be necessary in order to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.

(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 officers of the government of that country of such facts as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.

67. (1) The Board shall in the exercise of its powers and duties under this Law, be subject to the general directives of the Governor and such should be complied with in so far as it does not interfere with the day to day administration of the Internal Revenue Service:

Board subject to Governor's directives

Provided that the Governor shall not give any direction, order or instruction in respect of any particular person which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceedings whether civil or criminal relating either to the recovery of any tax or to any offence under this or any other tax legislation.

(2) In any proceeding whether civil or criminal under this Law or any of the laws administered by the Board, any act, matter or thing done by the Internal Revenue Service or the Board in pursuance of the said laws shall not be subject to challenge on the ground that such act, matter or thing was or was not proved to be in accordance with any direction given by the Governor.

(3) The Board shall report its activities to the Governor or any officer directed by the Governor at such intervals as the Governor may direct.

68. (1) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorized generally or specifically in that behalf by the Board.

Delegation of powers of the 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 the decision of any officer affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any tax law or whether or not the officer was authorized by the Internal Revenue Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if 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.

69. Anything done or required to be done by the Internal Revenue Service or the Board in pursuance of any of its powers or duties under this or any other law, may be signed under the hand of the Chairman or an officer who has been authorized by the Board to so do -

Signature of
the
Chairman

70. (1) If any officer of the Internal Revenue Service whether still or not in its employment -

Imposition of
surcharges

- (a) is or was responsible for any improper payment of moneys from the fund of the Internal Revenue Service or for any payment of such money which is not duly documented;
- (b) is or was responsible for any deficiency in, or for the destruction of, any moneys, securities, stores or other property of the Internal Revenue Service.
- (c) fails or has failed to keep proper accounts or records; or
- (d) has failed to make any payment, or is responsible for any delay in the payment of moneys for the Internal Revenue Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Internal Revenue Service,

and if a satisfactory explanation is not furnished to the Internal Revenue Service, within a period specified by the Board, with regard to the failure to collect improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts or records, or failure to make payment, or delay in making payment, the Internal Revenue Service may surcharge the said officer such sum as it deems 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 under this section.

(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, the Board shall at once inform the Chairman of such withdrawal.

(4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section shall be a debt due to the Internal Revenue Service from the person against whom the surcharge is imposed and may be sued for and recovered in any court in any suit initiated by the Internal Revenue Service for its recovery, and may also be recovered by deduction from the salary or other emoluments of the person surcharged, if the Board so directs.

71. (1) Subject to the provisions of this Law, the provisions of the Public Officers Protection Law (Cap. P15 of the Laws of Kwara State) shall apply in relation to any suit instituted against any member, officer or employee of the Internal Revenue Service.

Limitation
of suits

(2) No suit against the Chairman or a member of the Board or any employee of the Internal Revenue Service for any act done in pursuance or execution of this Law or any other law or enactment, or of any public duties or authority or in respect of any alleged neglect or default in the execution of this Law or any other law or enactment, duties or authority, shall lie or be

instituted in any court 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 next after the ceasing thereof.

(3) No suit shall be commenced against the Chairman or a member of the Board or any other officer or employee of the Internal Revenue Service before the expiration of a period of one month after written notice of the intention to commence the suit shall have been served on the Internal Revenue Service by the intending plaintiff or his agent.

(4) The notice referred to in subsection (3) of this section shall clearly and explicitly state —

- (a) the cause of action;
- (b) the particulars of the claim;
- (c) the name and place of abode of the intending plaintiff; and
- (d) the relief which he claims.

72. A notice, summons or other document required or authorized to be served on the Internal Revenue Service under the provisions of this Law or any other law 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 Internal Revenue Service.

Service of documents.

73. In any action or suit against the Internal Revenue Service, no execution or attachment of process in the nature thereof shall be issued against the Internal Revenue Service unless not less than three months' notice of the intention to execute or attach has been given to the Internal Revenue Service.

Restriction of execution against property of the Service.

(2) Any sum of money which by the judgment of any court has been awarded against the Internal Revenue Service shall, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the fund of the Internal Revenue Service.

74. A member of the Board, the Chairman or any officer or employee of the Internal Revenue shall be indemnified out of the assets of the Internal Revenue Service against any liability incurred by him in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as a Chairman or member of the Board or officer or other employee of the Internal Revenue Service.

Indemnity.

75. The Governor may give to the Chairman such directives of a general nature or relating generally to matters of policy with regards to the exercise of its or his functions as he may consider necessary and it shall be the duty of the Internal Revenue Service or the Chairman to comply with the directives or cause them to be complied with.

Directives of the Governor.

76. The Board may, with the approval of the Governor, make regulations for carrying into effect the provisions of this Law and for the due administration of its provisions and may in particular, make regulations -

Power to make regulations generally.

- (a) prescribing the forms for returns and other information required under this Law or any other law;
- (b) prescribing the procedure for obtaining any information required under this Law or any other law; and
- (c) for any other incidental matters.

77. (1) Notwithstanding anything to the contrary in this Law, any director, employee, staff or officer who immediately before the commencement of this Law held office in the Board of Internal Revenue (referred to in this Law as "the former Board") existing immediately before the commencement of this Law and who has been made an offer of employment by the Internal Revenue Service shall be deemed to have been transferred to the Internal Revenue Service established under this Law on terms and conditions not less favourable than those obtaining immediately before the commencement of this Law and service or employment in the former Board shall be deemed to be service or employment in the Internal Revenue Service established under this Law for purposes of pension.

Savings and transitional provisions relating to employees

(2) Every director, employee, staff or officer transferred to the Internal Revenue Service by virtue of subsection (1) of this section shall notify the Internal Revenue Service established under this Law in writing within sixty days after the commencement of this Law or after he receives an offer of appointment from the Internal Revenue Service (whichever is later) of his acceptance and any director, employee, staff or officer who fails to notify the Internal Revenue Service shall be deemed to have rejected the offer.

(3) Any director, employee, staff or officer referred to in subsection (2) is deemed to be an employee of the Internal Revenue Service established under this Law, beginning on the day that this Law comes into force and ending on the expiry of the period of grace under subsection (2) or on the day of his written refusal and the Internal Revenue Service established under this Law is deemed to be his employer for all purposes during that period.

(4) An employee who is not transferred or who refuses the transfer or a job offer made by the Internal Revenue Service established under this Law as specified in subsection (1) of this section, shall be transferred to the Office of the Head of Service for redeployment in the Civil Service within the time specified in subsection (2) of this section.

78. There shall be vested in the Internal Revenue Service all assets, funds, resources and other immovable property which immediately before the commencement of this Law were vested in the former Board existing immediately before the commencement of this Law.

Existing
assets
and
liabilities.

(2) All rights, interests, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, or in law or in equity apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the Internal Revenue Service established under the Law.

(3) Any contract or instrument referred to in subsection (2) of this section shall be of the same force and effect as if the Internal Revenue Service established under this Law had been named therein or had been a party thereto.

(4) The Internal Revenue Service established under the Law shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this Law, and all other persons shall as from the commencement of this Law have the same rights, powers and remedies against the Internal Revenue Service as they had against the former Board.

(5) Any proceeding pending or existing immediately before the commencement of this Law against the former Board in respect of any rights, interests, obligations or liability of the former Board may be continued, or be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Internal Revenue Service to the same extent that such cause of action or determination might have been continued, or enforced by or against the former Board as if this Law had not been made.

(6) Any regulations, orders, bye-laws or notices made or issued or deemed to be made or issued by or for the purposes of the former Board existing immediately before the commencement of this Law shall be deemed to have been made or issued by or for the purposes of the Internal Revenue Service and shall continue in force until revoked or amended, subject to such modifications as may be applicable to the Internal Revenue Service established under this Law.

79. (1) As from the commencement of this Law, any disciplinary proceeding pending or existing against any employee of the State Government who has opted into the service of the Internal Revenue Service, shall be continued and completed by the Internal Revenue Service established under this Law.

Continuation
of disciplinary
proceedings.

(2) An appeal or grievance already filed, but which has not been finally disposed of on the coming into force of this Law, shall be dealt with and disposed of in accordance with the Civil Service Rules as if this Law had not come into force.

80. (1) The administration and control of all rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Internal Revenue Service established under this Law.

Transfer of rights and obligations.

(2) The administration of any real property that were immediately before the coming into force of this Law under the administration or administrative responsibility of the former Board or its agencies or bodies for the purposes of that former Board are hereby transferred to the Internal Revenue Service established under this Law.

(3) All orders, rules, regulations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permits, registrations, rates or other documents that were in force before the coming into force of this Law and that were made or issued by the Governor, Chairman of the former Board or any person under their control shall continue in force as if they were made, or issued by the Governor, the Internal Revenue Service established under this Law, the Chairman or an employee of the Internal Revenue as the case may be, until they expire or are repealed, replaced, reassembled or altered.

(4) Every reference to the Governor, former Board, Chairman or any person under their control in a document issued in the name of the Governor, former Board, Chairman or employee of the former Board is to be read, unless the context otherwise requires, as a reference to the Governor, Board, Chairman, or an employee of the Internal Revenue Service established under this Law, as the case may be.

(5) Every affidavit sworn to or document duly certified by an officer of the former Board before the day on which this section comes into force, has the same probative value as if it

were sworn to or certified by an employee of the Internal Revenue Service on or after that day.

81. (1) Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Internal Revenue Service shall be read with such modifications as to bring them into conformity with the provisions of Personal Income Tax Act.

Relevance
of other
laws.

(2) If the provisions of any other State law for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that other law shall to the extent of its inconsistency be void.

82. In this Law, unless the context otherwise requires –

Interpretation.

"authorized officer" means any person employed in the Internal Revenue 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 functions under this Law;

"Board" means the Board of the Kwara State Internal Revenue Service established under section 2(1);

"book" includes any register, document or other records 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;

"Chairman" means the Chairman of the Board;

"Commissioner" means the Commissioner charged with responsibility for matters relating to finance;

"compromise" is where a debtor suspends or gives notice that he is about to suspend payment of his debts to any of his creditors;

"consultants" include tax practitioners, legal practitioners or other recognized professionals that have been certified by the Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria or other relevant professional bodies in Nigeria, as the case may be;

"document" includes any record of information supporting accounts and accounting records, including reports or correspondence or memorandum or minutes of meetings, however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic, electronic or optical form or otherwise and all types of information stored on computers and any other similar equipment;

"government" means the government of Kwara State and where applicable, includes a Local Government Council;

"Governor" means the Governor of Kwara State;

"member" means a member of the Board and includes the Chairman;

"Ministry" means the Ministry charged with the responsibility for matters relating to Finance;

"officer" means any person employed in the Internal Revenue Service;

"person" includes a company or body corporate and any 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);

"State" means Kwara State of Nigeria;

"tax" includes any duty, levy or revenue accruable to the government in full or part under this Law, or any other enactment or law;

"taxable person" includes an individual or body of individuals, family, corporation sole, trustee or executor or a person who carries out in a place an economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income therefrom by way of trade or business, or person or agency of government acting in that capacity.

83. The Board of Internal Revenue Law, Cap. B1 of the Laws of Kwara State, is repealed. Repeal of
Cap. B1.

84. This Law may be cited as the Kwara State Revenue Administration Law, 2015. Citation.

FIRST SCHEDULE (Section 2(4))
Supplementary Provisions relating to the Board

1. Subject to this Law, the Board may regulate its proceedings and make standing orders with respect to the holding of its meetings and those of its committees, the custody and production for inspection of such minutes and such other matters as the Board may from time to time determine.

2. (1) The Board shall meet whenever it is convened by the Chairman, and if the Chairman is requested to do so by notice given to him by not less than four other members, he shall convene a meeting of the Board to be held within 14 days from the date on which the notice was given.

(2) Every meeting of the Board shall be presided over by the Chairman but if the Chairman is unable to attend a particular meeting the members present at the meeting, shall elect one of them to preside at the meeting.

3. The quorum of any meeting of the Board shall consist of the Chairman (or the person presiding at the meeting pursuant to paragraph 2 of this Schedule) and seven other members, except that any quorum must include at least two members outside the Service.

4. The Board shall meet for the conduct of its business at the principal office of the Service on such days as the Chairman may appoint.

5. A question put before the Board at a meeting shall be decided by consensus or, where this is not possible, by a majority of the votes of the members present and voting.

6. The Chairman shall, in the case of an equality of votes, have a casting vote in addition to his deliberative vote.

7. Where the Board seeks the advice of any person on a particular matter, the Board may invite that person to attend for such period as it deems fit, but a person who is invited by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards the quorum.

8. The Board may appoint one or more committees to carry out on behalf of the Board such of its functions as the Board may determine and report on any matter with which the Board is concerned.

9. A committee appointed under paragraph 8 of this Schedule shall be presided over by a member of the Board and shall consist of such number of persons (not necessarily all members of the Board) as may be determined by the Board, and a person other than a member of the Board shall hold office on the committee in accordance with the terms of his appointment.

10. A decision of a committee of the Board shall be of no effect until it is confirmed by the Board at a properly convened meeting.

11. The fixing of the seal of the Service shall be authorized by the signature of the Chairman and the Secretary to the Board or the Chairman and such other person authorized by the Board to act for that purpose.

12. A contract or an instrument which, if made or executed by any person not being a body corporate would not be required to be under seal, may be made or executed on behalf of the

Service by the Chairman or by any person generally or specifically authorized to act for that purpose by the Board.

13. A document purporting to be a contract, an instrument or other document signed or sealed on behalf of the Service shall be received in evidence and, unless the contrary is proved, be presumed without further proof, to have been properly signed or sealed.

14. The validity of any proceeding of the Board or its committees shall not be affected by –

- (a) any vacancy in the membership of the Board or its committees;
- (b) reason that a person not entitled to do so took part in the proceedings; or
- (c) any defect in the appointment of a member.

15. Any member of the Board or committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Board or any committee shall –

- (a) disclose his interest to the Board or committee; and
- (b) not vote on any question relating to the contract or arrangement.

SECOND SCHEDULE (Section 34)

Authorization to access lands, buildings, books and documents

To.....
 The Kwara State Inland Revenue Service, by virtue of the powers vested in it by section 34 of the Kwara State Inland Revenue Service Law 2015, hereby authorize you to enter the premises, office, place of management or residence ofwho has been suspected by the Service of fraud, evasion, wilful default, etc. in connection with a tax due to government and whose premises, office, place of management or residence is at and for

carrying out your assignment thereof further authorizes you, with the aid of any police officer (if necessary), which assistance he is hereby required to give, to search and remove (if necessary) such records, books and documents wherever they may be found in possession of the person in respect of who the tax remains unpaid and for the purpose of this assignment you are hereby authorized, if necessary, with such assistance as aforesaid, to break open any building or place in the day time; and this authority expires on..... day of20.....

SIGNED and issued under the hand of the Chairman, Kwara State Internal Revenue Service at thisday of20.....

.....
Chairman

.....
Magistrate

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



Clerk to the House