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A LAW TO PROVIDE FOR THE ESTABLISHMENT OF THE PLATEAU STATE INTERNAL REVENUE SERVICE; A UNIFIED REVENUE ADMINISTRATION STRUCTURE FOR MINISTRIES, DEPARTMENTS, AGENCIES AND LOCAL GOVERNMENT COUNCILS; CONSOLIDATION OF LEVIES AND RATES AND OTHER MATTERS CONNECTED, 2020.

ENACTED by the Plateau State House of Assembly as follows:

**PART I:
PRELIMINARY**

**Citation and
Commencement**

- 1 This Law may be cited as the "Plateau State Revenue (Consolidation) Law, 2020" and shall come into operation on the 20th day of November, 2020.

Interpretation

- 2 In this Law:
"ACCA" means Association of Chartered Certified Accountants;
"additional assessment" means an Assessment made by the Service where a taxable Person liable to Tax has been under assessed by the Service;
"advance assessment" means an Assessment made before the end of a Tax period;
"ANAN" means Association of National Accountants of Nigeria;
"appraise" means to determine the Market Value of Real Estate Property either by entry and inspection or by use of an Adjustment Multiplier;
"assess" means to determine the amount of Tax, Fee, Charge or Levy payable on Income, Value,

Revenue, Proceeds of Trade, Real Estate Property or any other Asset or Transaction;

“assessable income” means Chargeable Income on which Tax is computed;

“authorized officer” means any Person employed in the Service, and has been specifically authorized by the Governing Board or the Executive Chairman to perform or carry out specific functions under this Law;

“autonomous” means the Management of the Plateau State Internal Revenue Service has the freedom to control the day to day running of the Technical, Professional and Administrative affairs of the Service in accordance with the provisions of this Law and other applicable State and Federal Laws.

“board” means the Governing Board of the Plateau State Internal Revenue Service established under Section 5 of this Law;

“book” includes any Register, Document or other record of information and any account or accounting record however compiled, recorded or stored, whether in written or printed form or Micro-film, Digital, Magnetic or Electronic form or other wise and all types of information stored on

Computers and any other similar equipment;

“chairman” means Chairman of the Governing Board appointed under this Law;

“chargeable income” means the total Income of any Person or Body Corporate on which Tax is charged;

“collecting agent” means a Person stated and registered as a Collecting Agent under this Law and Sections 6 and 7 of the Plateau State Revenue Administration Code respectively;

“consultant” means a Person who is an expert in the field of Accounting, Legal Practice or Technology and who provides professional advice to the Service;

“consumer” means Persons under Section 61 of this Law;

“court” means the Revenue Court of Plateau State;

“demand notice” means a Demand Notice for any Revenue collectible by the Plateau State Internal Revenue Service;

“document” includes any record of information supporting accounts and accounting records including Reports or Correspondence or Memoranda or Minutes of meeting, however compiled, recorded or stored, whether in written or printed form or Microfilm, Digital, Magnetic, Electronic or Optical

form or otherwise and all types of information stored in Computer and any other similar equipment;

“due date” means the date by which a Tax obligation must be fulfilled under this Law;

“economic development” means any qualitative and quantitative improvement that will reduce the poverty, illiteracy, or mortality rate and increase the life expectancy rate in the State;

“event centre” includes Halls, Auditoriums, Open spaces and places designated for public use at a Fee;

“executive chairman” means the Executive Chairman of the Plateau Internal Revenue Service appointed under this Law;

“ex officio members” means the Executive Chairman of the Service and Secretary of the Service appointed by the Governor to occupy full term positions within the Plateau State Internal Revenue Service for a specified period and are members of the Governing Board by virtue of their offices;

“gaming” means any Game, Scheme, Arrangement, System, Plan, Promotional Competition or Device for the distribution of prizes by Lot or Chance, or as a result of the exercise of skill and chance or based on the outcome of sporting event or any other device which

shall be operated according to a License: Gaming includes but shall not be limited to all forms of Online or Offline Lottery, Betting, Gaming or Casino activities;

“gazette” means the Plateau State Government Official Gazette;

“government” means the Government of Plateau State and includes the Local Government Councils in the State;

“governor” means the Governor of Plateau State;

“serious misconduct” means a specific act of very serious wrong doing and improper behavior which is inimical to the image of the Service and the Governing Board and which can be investigated and proven;

“high-net-worth individual” means a Person whose investable Assets exceeds Five Million Naira (5,000,000.00) in Liquid Cash;

“hotel” means any Lodging and includes a Motel, Inn, Guest House and Apartment for short letting;

“ICAN” means Institute of Chartered Accountants of Nigeria;

“LGA” means Local Government Area;

“LGC” means Local Government Council;

“MDAs” means Ministries, Departments and Agencies;

“medium enterprise” means an Enterprise with 50-199

Employees with an Asset (excluding Land and Building) not less than Fifty Million (50,000,000.00) Naira but less than Five Hundred Million (500,000,000.00) Naira;

“micro-scale business” means an enterprise with less than 10 Employees with an Asset (excluding land and building) of less than Five Million (5,000,000.00) Naira;

“objection decision” means a decision made by the Service after considering an Objection made by a Taxpayer;

“person” includes a Company or Body Corporate, Partnership, Firm and Unincorporated Body of Persons;

“private dwelling” means any Building or part of a Building occupied as Residential Accommodation;

“procurement” means the acquisition of Services or moveable and immovable Assets;

“real estate property” includes:

- (a) a parcel of Land including Land surrounded by Water;
- (b) an improvement on Land;
- (c) a Parcel of Land and improvement thereon; or
- (d) a Mobile Home; and

does not include:

- (a) crops growing in or on Land;
- (b) all that part of a Mine below the surface of the Ground; or
- (c) Land used as a Public Right-of-way;

“record” includes:

- (a) a Book of Account, Document, Paper, Register, Bank Statement, Receipt, Invoice, Voucher, Contract, and Agreement, or Customs Declaration; or
- (b) any Information or Data stored on a Mechanical or Electronic Data Storage Device;

“restaurant” includes any Food Sale Outlet, Bar, Tavern, Inn or Café whether or not located within a Hotel;

“revenue” includes any Tax, Duty, Levy, Charges, Rates, Fines and Fees accruable to the Government under this Law or any other Law or Act;

“revenue agent” means a Person or company registered as a Revenue Agent under Section 8 of the Plateau State Revenue Administration Code;

“revenue officer” means the Director or an Officer of the Local Government Council Revenue

Department created under Section 41 of this Law;

“rural local government areas” includes Bassa, Barkin-Ladi, Bokkos, Jos East, Kanke, Kanam, Langtang North, Langtang South, Mikang, Qua’an-pan, Riyom and Wase;

“self-assessment” means an Assessment done by a Taxable Person without waiting for the Service to raise the Assessment;

“semi urban local government areas” includes Mangu, Shendam and Pankshin;

“service” means the Plateau State Internal Revenue Service established under Section 3 of this Law;

“services” means the rendering of time and effort by a Contractor or Professional and includes any object of procurement other than Goods, Works or Construction;

“small enterprise” means an enterprise with 10-49 Employees with an Asset (excluding land and building) of not less than Five Million (5,000,000.00) Naira but less than Fifty Million (50,000,000.00) Naira;

“statutory rate” in relation to a period, means the Central Bank of Nigeria Minimum Discount Rate at the commencement of that period;

“state” means Plateau State of Nigeria;

“state government” means Government of Plateau State;

“tax” includes any Duty, Levy and Charges accruable to the Government;

“tax assessment” means Self-Assessment, Default Assessment, Advance Assessment, or Additional Assessment;

“tax decision” means a:

- (a) Tax Assessment; or
- (b) Decision on any matter left to the discretion, judgment, direction, opinion, approval, satisfaction or determination of the Executive Chairman, other than a decision made in relation to a Tax Assessment;

“tax law” means a Law specified in the First Schedule to this Law;

“tax obligation” means any duty expected of a Taxpayer under a Tax Law and includes Registration, Filing and Payment of Tax Liability;

“tax officer” means the Executive Chairman appointed under this Law or any Officer employed in the Plateau State Internal Revenue Service;

“taxable person” includes an Individual or Body of Individuals, Firm, Partnership, Family, Corporations, Sole Trustee or

Executor or a Person who carries out an economic activity in a place, a person exploiting tangible or intangible property for the purpose of obtaining Income by way of Trade or Business or Person or Agency of Government acting in that capacity;

“taxpayer representative” means an Individual or a Corporate Entity other than a registered Revenue Agent, employed by a Taxpayer and empowered to represent the Taxpayer in any Tax related activity with the Government;

“tax period” means a period for which the Tax is to be reported;

“urban local government areas” includes Jos-North and Jos-South;

“whistle-blower” means any individual who discloses any information to the Revenue Council about any Revenue Evasion, Fraud or Corruption that will lead to Revenue recovery;

“whistle-blowing” means the act of disclosing any information to the Revenue Council about any Revenue Evasion, Fraud or Corruption that will lead to Revenue recovery; and

“year of assessment” means a period between January and December of the year or such other period for which Tax is computed.

PART II
ESTABLISHMENT OF PLATEAU STATE INTERNAL
REVENUE SERVICE

- | | | |
|--|---|--|
| Establishment of Plateau State Internal Revenue Service | 3 | <p>(1) There is established the Plateau State Internal Revenue Service (referred to in this Law as "the Service").</p> <p>(2) The Service:</p> <ul style="list-style-type: none"> (a) shall be a Body Corporate with Perpetual Succession and a Common Seal; (b) may sue or be sued in its corporate name; and (c) may acquire, hold and dispose of any Asset or interest in Property, moveable or immovable, for the purpose of carrying out its functions under this Law. <p>(3) The Service shall have such power and duties as are conferred on it by this Law or by any other Enactment.</p> |
| Object of the Service | 4 | The object of the Service shall be to control and administer the various Taxes, Non-Tax Revenues specified in this Law and other Laws made or to be made from time to time or other Regulations made there under and to account for all such Taxes and Revenues collected in the State. |
| Establishment of the Governing Board and its Membership | 5 | (1) There is established for the Service a Governing Board known as "Plateau State Internal Revenue Service Board" (in this Law referred to as "the |

Governing Board”), which shall exercise overall supervision of the Service in accordance with the Provisions of this Law.

- (2) The Governing Board shall consist of:
- (a) a Chairman who shall be the Executive Chairman of the Service and an Ex-officio Member of the Governing Board;
 - (b) a Legal Adviser of the Governing Board who shall be the Attorney-General or a representative who shall be an Officer not below the rank of a Director;
 - (c) the Secretary to the Government of the State or a representative not below the rank of a Permanent Secretary;
 - (d) Three (3) Persons, at least one of whom shall be a Woman, who:
 - (i) are appointed by the Governor to represent each of the Three (3) Senatorial Zones;
 - (ii) have relevant professional qualifications and experience in Tax matters; and
 - (iii) have knowledge of ICT, possessing innovative ideas for Revenue generation; and
 - (e) the Secretary to the Service as the Secretary of the Governing

Board and an Ex-officio member of the Governing Board.

- (3) The Members of the Governing Board, other than the Executive Chairman and the Secretary of the Service who are Ex-officio members, shall function in a purely Non-executive and Part-time capacity.

Proceedings of the Governing Board

- 6 The Supplementary Provisions set out in the Third Schedule to this Law shall have effect with respect to the Proceedings of the Governing Board and other matters.

Tenure of the Governing Board

- 7 The Members of the Governing Board shall each hold Office:
- (a) for a Term of Four (4) years and may be renewed once only; and
 - (b) on such Terms and Conditions as may be specified by the Governor in their Letters of Appointment.

Cessation of Membership of the Governing Board

- 8 (1) Notwithstanding the Provisions of Section 7 of this Law, a Member of the Governing Board shall cease to hold Office if the Member:
- (a) resigns as a Member of the Governing Board by a written Notice in paper or digital format, addressed to the Governor;
 - (b) becomes of Unsound Mind;
 - (c) becomes Bankrupt or makes a compromise with Creditors;
 - (d) is convicted of a Felony or any Offence involving Dishonesty

- (c) or Corruption;
becomes incapable of carrying on the functions of the Office arising from an Infirmary of Mind or Body;
 - (f) has been found, upon facts available to the Governing Board, to have committed acts of serious Misconduct in relation to the duties of the Member;
 - (g) possessing a professional qualification, is disqualified or suspended from practicing the profession by an Order of a competent Authority;
 - (h) had become a Member of the Governing Board by virtue of the Office the Member occupies, ceases to hold such Office;
 - (i) is removed from Office by the Governor, where the Governor is satisfied that it is not in the interest of the Service or the Public for the Member to continue in Office; or
 - (j) dies.
- (2) If any Member of the Governing Board ceases to hold Office under this Law, before the expiration of the Tenure for which the Member is appointed, another Person shall be appointed to the

Governing Board in the place of the Ex-member and the new Member shall complete the remaining Tenure.

Emoluments of the Governing Board Members

- 9 Members of the Governing Board shall be paid such Emoluments, Allowances and Benefits as may be approved by the Governor.

Powers of the Governing Board

- 10 (1) The Governing Board shall:
- (a) provide and supervise the implementation of general Policy Guidelines, Strategic Direction, Rules and Regulations regarding the functions of the Service;
 - (b) provide the following Instruments for the Service: a Scheme of Service, Terms and Conditions of Service, Human Resource Policies and Staff Regulations. The Instruments shall have no effect until approved by the Governor and published in the Gazette;
 - (c) from time to time, subject to the approval of the Governor, review the Policy Guidelines, Strategic Direction, Rules, Regulations and Instruments provided in paragraphs (a) and (b) of this sub-section;
 - (d) subject to the approval of the Governor, modify the Organogram of the Service by creating such Directorates, Units and Revenue Offices as recommended by the Service;

- (e) where there is a vacancy for employment in the Service, advertise in the Media specifying the relevant qualifications for such Post;
- (f) employ Staff of the Service in accordance with the Scheme of Service and the Terms and Conditions of Service provided in paragraph (b) of this sub-section;
- (g) make arrangements for the conduct of promotional examinations;
- (h) promote and transfer Employees of the Service;
- (i) impose discipline on erring Employees of the Service; and
- (j) do such other things as are in the opinion of the Governing Board necessary to ensure the efficient performance of the functions of the Service under this Law.

- (2) The Governing Board may, where it considers it expedient that any vacancy in the Service 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 Governing Board may, by arrangement with the Commission, cause such vacancy to be filled by way of Secondment or Transfer.

**Power of the
Governor to**

- 11 In the absence of the Governing Board and until such time that it is constituted pursuant to

**delegate in the
absence of a
Governing
Board .**

this Law, the Governor or any Person to whom the Governor has delegated the responsibility of the Governing Board, shall exercise or perform any of the powers of the Governing Board excluding the power to make Regulations, provided that such period shall not exceed Six (6) Months.

**Powers of the 12 (1)
Service**

The Service shall have power to:

- (a) administer any Law on Taxation or other forms of Revenue in respect of which the State House of Assembly or the National Assembly may confer power on it; and
- (b) control, administer, impose, collect and account for the different Taxes, Levies, Fees, Charges, Rates and other forms of Revenue specified in the First and Second Schedules to this Law.

(2) The Service may:

- (a) through the Office of the Governor, accept any Gift on such Terms and Conditions as may be specified by the Person or Organization making the Gift: Provided that the Service shall not accept any Gift if the conditions attached by the Person or Organization offering the Gift are inconsistent with any Law in force or with the functions of the Service;

- (b) with the approval of the State House of Assembly, borrow by way of Loan, Overdraft or otherwise from legitimate source, such sums with the exception of Foreign Currency as it may require for the performance of its functions and meeting its obligations under this Law;
- (c) subject to the provisions of this Law and the conditions of any Trust created in respect of any Property, invest all or any of its funds in any Security or any other Fund as may, from time to time, be approved by the State Executive Council;
- (d) with the approval of the Attorney-General, compound any Offence under this Law by accepting a sum of Money not exceeding the maximum Fine specified for the Offence: Provided that the Service shall issue a Treasury Receipt for any Money received thereof;
- (e) subject to prevailing conditions as may be determined by the Governing Board and with the prior written approval of the Governor, employ the services of qualified Consultants, such as Accountants, Legal Practitioners and Technologists to provide information that will enable the Service execute its functions

under this Law. The Professional Fees payable shall be determined by the Governing Board subject to the approval of the Governor;

- (f) distraint upon the Good, Chattels or other Properties, movable or immovable of the Person liable to pay any outstanding Tax to Government subject to an Order of the High Court: Provided that the authority to Distrain shall be in such Form as contained in the Sixth Schedule to this Law; and
- (g) subject to a written authority in a Form prescribed in the Seventh Schedule to this Law, access Lands and Buildings or Books and Documents stored in hard or soft copies for the purpose of carrying out its functions under this Law.

**Functions of
the Service**

13 The Service shall:

- (a) be autonomous in the day-to-day running of the Technical, Professional and Administrative affairs of the Service;
- (b) assess all Persons chargeable with any Tax payable to the State Government;
- (c) be the Sole Revenue Agency to collect and account for all Revenue accruable to Government in the manner prescribed by this Law;

- (d) ensure the use of Technology for the effective and optimum collection and accounting of all Revenue due to the State Government;
- (e) recover all Liabilities and pay into the designated Account, all Revenue due to Government under this Law or any other Law;
- (f) issue Guidelines and Practice Notes on Revenue Administration in the State;
- (g) be responsible for the Registration and Certification of all Agents in the State and issue on an annual basis, a Certificate of Compliance.
- (h) adopt measures to ensure the enforcement of payment of Revenue due to the State Government which include the Sealing of Business Premises upon an Ex-parte Order of a Court of competent jurisdiction;
- (i) in collaboration with MDAs, review the Tax Regime and promote the application of Tax Revenue to stimulate economic activities and development within the State;
- (j) establish for the State, a Cloud Data Center for the storage of Tax Payers Information, which shall be replicated real time on premise as a Back-up Storage;
- (k) ensure the security of its Cloud Storage Systems and ensure that access to Cloud controls are properly maintained;
- (l) provide and maintain access to an up-to-date adequate Data and Information on all taxable Persons, Individuals or Corporations and Real Estate Property

- for the purpose of efficient and effective Tax Administration;
- (m) carry out Forensic Tax Audit and Investigation Exercises of all cases of Revenue Fraud or Evasion with a view to ensuring compliance with the provisions of this Law or any other relevant Enactment;
 - (n) maintain Database, Statistics, Records and Reports on Persons, Organizations, Proceeds, Properties, Documents or other Items of Assets relating to Revenue Fraud, Evasion and Waivers;
 - (o) make a quarterly determination of the extent of Financial Loss by Government arising from Revenue Fraud, Evasion, Waivers and other related matters;
 - (p) adopt measures to identify, trace, freeze, confiscate or seize the Proceeds of Revenue Fraud or Evasion;
 - (q) undertake and support Research and similar measures with a view to stimulating economic development and determining the manifestation, extent, magnitude and effects of Revenue Fraud, Evasion and other matters that affect Revenue Administration and make recommendations to the Government on appropriate intervention and preventive Measures;
 - (r) 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;

- (s) collaborate and facilitate rapid exchange of Scientific and Technical Information with relevant National or International Agencies or Bodies on Revenue matters;
- (t) undertake exchange of Personnel or other Experts with complementary Agencies for purposes of comparative experience and capacity building;
- (u) establish and maintain a system for monitoring the dynamics of Taxation or other forms of Revenue generation in order to identify suspicious transactions and the Persons involved;
- (v) in collaboration with the Agency responsible for Information Communication Technology in the State, develop an Integrated Revenue Administration System with the aim of improving ease of doing business with the Service, enhancing voluntary compliance and boosting Revenue generation in the State.
- (w) collate and keep under review all Policies of the State Government relating to Taxation and other forms of Revenue generation and undertake a systematic and progressive implementation of such Policies;
- (x) maintain a liaison with the Office of the Attorney-General of the State, all Government's Security and Law Enforcement Agencies and such other Financial Supervisory Institutions in the enforcement and eradication of Tax and other Revenue related Offences;
- (y) register and issue in an Electronic Format a single Tax Identification

Number (in this Law referred to as "TIN") to every individual in the State and ensure measures that will avoid multiple issuance of TIN to an Individual.

- (z) be responsible for overseeing the deployment of Technology across the State for the purpose of Registration, Issuance of TIN, Assessment, Payment of Revenue and Reporting;
- (aa) setup collaborative Committees to identify and harmonize the administration of related Charges and Fees as maybe identified for the purpose of issuance of a Single Demand Notice and recommend to the Revenue Council for approval. The Service shall, upon approval provide Guidelines for its implementation;
- (bb) register Vehicles and issue Driver's License in collaboration with the relevant Federal and State Agencies;
- (cc) accredit, approve and appoint Taxpayer Representatives, for the purpose of representing the Taxpayer in any Tax related activity.
- (dd) ensure that all Revenue sources are harnessed by implementing the Unified Revenue Administration Structure established under Section 31 of this Law;
- (ee) from time to time specify the form and frequency of filing of Returns, Claims, Statements and Notices necessary for the due Administration of the powers conferred on it by this Law or any other Enactment;

- (ff) carry out and sustain Taxpayer Education and render Taxpayer Services for Revenue compliance within the State;
- (gg) provide Frequently Asked Questions (FAQs) in Pamphlets and Handbooks to be made available to the Public in major Languages within the State;
- (hh) make recommendations, where appropriate, to the Joint Tax Board (hereinafter referred to as the "JTB") on Tax Policy, Reform, Registration, Treaties and Exemptions and any other area incidental to the responsibilities of the JTB as may be required from time to time;
- (ii) compile and publish a List of Non-compliant Taxpayers for the purpose of ensuring that optimal compliance level in the State is maintained;
- (jj) in collaboration with the Office of the Auditor-General, carry out Audit and Investigation of MDAs;
- (kk) collaborate with Local Governments in the State to collect, account and remit into the Accounts of the respective Local Governments, all Revenue collected by the Service on their behalf;
- (ll) collaborate with Local Governments in the State to review the Rates accruable to the Local Governments and promote the application of Revenue to stimulate economic activities and development in the respective Local Government Area;
- (mm) by Notice in the Gazette, authorize any Person within or outside the State to perform or exercise on behalf of the

Service, any function, duty or power conferred on the Service and 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;

(nn) where considered necessary with respect to any Revenue due to the State, acquire, hold and dispose of any Property taken as Security for or in satisfaction of the sum due or of any Judgment 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; and

(oo) do all such things that may be deemed necessary and expedient for the full discharge of all or any of its functions prescribed under this Law.

**Scheme of
Service for the
Service**

14 (1) Subject to the approval of the Governor, there is provided for the Service by the Governing Board, a Scheme of Service specifying the Staff Cadre, Salary Grade Levels, Staff Job Description, Duties, Qualifications, Skills and Experience of Staff of the Service.

(2) The Scheme of Service referred to in sub-section (1) of this Section shall be published in the State Gazette.

**Organizational
Structure of the
Service**

15 (1) The Organizational Structure of the Service shall consist of the following Offices, Directorates and Units:

1. Office of the Executive Chairman;

- (a) Internal Audit Unit;
- 2. Secretary to the Service and Legal Adviser of the Service;
 - (a) Governing Board Secretariat;
 - (b) Management Secretariat; and
 - (c) Legal Services Unit;
- 3. Compliance Directorate;
 - (a) Intelligence, Planning and Monitoring Unit;
 - (b) Risk Based Audit Unit;
 - (c) Investigation and Enforcement Unit;
 - (d) Taxpayers Services and Education Unit; and
 - (e) Tax Policy, Statistics and Research Unit;
- 4. Strategy and Digital Innovation Directorate;
 - (a) Strategic Human Resource Management Unit;
 - (b) Information and Communication Technology Unit;
 - (c) Corporate Branding and Communication Unit; and
 - (d) Modernization Unit;
- 5. Finance and Administration Directorate;
 - (a) Finance and Accounts Unit;

- (b) Revenue Collection Reporting Unit;
 - (c) Procurement Administration Unit;
 - (d) Personnel Administration Unit; and
 - (e) Facility Management Unit;
6. MDA Field Operations Directorates;
- (a) Administration and Justice Unit;
 - (b) Social Base Unit;
 - (c) Economic Base Unit; and
 - (d) Coordination Support Unit;
7. Tax and other Revenue Field Operations Directorate;
- (a) High Net Worth Individuals Unit;
 - (b) Formal Sector Individuals and Businesses Unit;
 - (c) Informal Sector Tax and LGC Revenue Operations Unit;
 - i. Jos-North/Headquarters Revenue Offices;
 - ii. Southern Senatorial Zone Revenue Offices;
 - iii. Central Senatorial Zone Revenue Offices; and
 - iv. Northern Senatorial Zone Revenue Offices;

- (2) The Organogram of the Service is as provided in the Fifth Schedule to this Law.
- (3) The Service may recommend to the Governing Board to modify the Organogram of the Service by creating additional Directorates, Units and Revenue Offices for the effective performance of its functions under this Law: Provided that in creating such Directorates, Units, and Revenue Offices, the dichotomy between the Head Office and Field Operations functions is retained for effective Checks and Balances.

**Executive
Chairman of the
Service**

16 (1)

There shall be an Executive Chairman for the Service, who shall be:

- (a) appointed by the Governor subject to confirmation by the State House of Assembly;
- (b) the Chief Executive and Accounting Officer of the Service;
- (c) a Person with professional membership such as ICAN, ANAN, ACCA or any other relevant professional qualification such as BL, possessing not less than Ten (10) years post-qualification experience in which at least Four (4) years of the Person's professional experience has been spent at a managerial level

in any Revenue Organization or professional practice in Tax matters;

- (d) a Member of Chartered Institute of Taxation in Nigeria; and
- (e) a Person who has knowledge of ICT and possesses innovative ideas for Revenue generation.

(2) The Executive Chairman shall hold Office:

- (a) for a Term of Four (4) years and may be renewed once only; and
- (b) on such Terms and Conditions as may be specified by the Governor in the Letter of Appointment.

Accountability of the Executive Chairman

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The Executive Chairman of the Service shall:

- (a) be responsible for the implementation of the Fiscal Policies of Government, Policies and Decisions of the Governing Board, as well as General Administration of the Service;
- (b) keep proper accounting records, in accordance with Standard Accounting Practice and Financial Regulations of the State in respect of all:
 - i. Revenue and Expenditure of the Service;
 - ii. its Assets, Liabilities and other financial transactions; and

- iii. other Revenue collected by the Service, including Income on Investment;
 - (c) prepare an Annual Report, including Financial Statements, in accordance with generally accepted Accounting Principles and Practice;
 - (d) ensure that the available Accounting Records of the Service are adequate and used economically in the most effective and efficient manner and the Accounting and other Financial Records are properly safeguarded;
 - (e) ensure the effective implementation of the functions of the Service under Section 13 of this Law; and
 - (f) be accountable to the Governor.
- Directors of the Service** 18 Each Directorate established under Section 15 of this Law shall be headed by a Director with such qualifications provided in the Scheme of Service for the Service.
- Secretary of the Service** 19 (1) There shall be a Secretary and Legal Adviser of the Service who shall be:
- (a) appointed by the Governor on such Terms and Conditions as may be specified in the Letter of Appointment;
 - (b) a Legal Practitioner possessing not less than Ten (10) years post-call experience; and
 - (c) a Member of the Institute of Chartered Secretaries and

Administrators (ICSA) with
experience in Tax matters.

(2) The Secretary of the Service shall:

- (a) hold Office for a Term of Five (5) years and shall be renewed once only; and
- (b) be paid on such Terms and Conditions as may be specified in the Letter of Appointment.

**Functions of the
Secretary of the
Service**

(1) The Secretary of the Service shall:

- (a) be accountable to the Executive Chairman;
- (b) be responsible to the Governing Board and Management Secretariat;
- (c) render Legal Services to the Service;
- (d) render legal advice in compliance with Laws, Rules and Regulations affecting the Service;
- (e) issue Notices of Meetings of the Service and the Governing Board;
- (f) organize and take Minutes of meetings of the Service and the Governing Board;
- (g) keep the Seal and maintain the Records of Proceedings of the Service and Governing Board;
- (h) communicate Policy decisions to Governing Board Members and Management of the Service and

ensure the Action Item is circulated after each of the respective meetings;

- (i) arrange for the payment of Fees and Allowances of meetings and all other matters affecting Members of the Governing Board;
- (j) keep custody of copies of Assets, Financial and Annual Reports; and
- (k) perform such duties as the Governing Board or Executive Chairman of the Service may from time to time direct.

(2) The Secretary of the Service shall summon meetings of the Service and of the Governing Board:

- (a) on the written instruction of the Executive Chairman of the Service in paper or digital format; or
- (b) on the requisition of One third (1/3) of Members of the Governing Board in writing, in paper or digital format:

Provided that no meeting of the Service or of the Governing Board shall be called without a Notice and Agenda of such meeting being duly given.

**Management of
the Service and
Technical
Committee**

- 21 (1) The Management of the Service shall comprise of the:
- (a) Executive Chairman as Chief

Executive Officer;

- (b) Director, Compliance;
- (c) Director, Strategy and Digital Transformation;
- (d) Director, Finance and Administration;
- (e) Director, MDA Field Operations;
- (f) Director, Tax and other Revenue Operations; and
- (g) Secretary of the Service as Secretary.

(2) The Management as provided in subsection (1) of this Section shall:

- (a) advise the Governing Board on any aspect of the powers and functions of the Service under this Law;
- (b) make recommendations to the Governing Board in respect of Appointment, Promotion and Discipline of Senior Officers of the Service and any matter that may from time to time be referred to it by the Governing Board;
- (c) act as the Technical Committee of the Service saddled with the