

**A
LAW
TO
MAKE PROVISION FOR THE ADMINISTRATION AND
COLLECTION OF REVENUE FOR THE GOVERNMENT OF
NASARAWA STATE AND LOCAL GOVERNMENT
COUNCILS IN NASARAWA STATE AND TO ESTABLISH
THE RELEVANT ADMINISTRATIVE STRUCTURES AND
FOR OTHER CONNECTED PURPOSES**

Title and
Enactment
commencement

ENACTED by the Nasarawa State House of Assembly and by the authority of same as follows:

Establishment of
General
Nasarawa State
Interpretation
Internal
Revenue

1. (1) There is established a body to be known as the Nasarawa Internal Revenue Service (NIRS) (in this Law referred to as the „Service“) Law No. 85 of 2010.
(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 enactment, or on such matters on which the State House of Assembly has power to make Law.

Objective of the
Service

2. The object of the Service shall be to control and administer the different taxes as the Law specified in the First Schedule, or other Laws made, or to be made, from time to time, by the State House of Assembly or other regulations made thereunder by the Government and to account for all taxes collected.

Appointment
and composition
of the members
of the Board.

3. (1) There is established for the Service a Board to be known as Nasarawa Internal Revenue Board (in this Law referred to as the “Board”) which shall

have overall supervision of the Service as specified under this Law.

- (2) The Board shall consist of:
 - (a) The Chairman who shall also be the Executive Chairman of the Service. The person must be knowledgeable and experienced in Taxation and Accounting, and is to be appointed by the Governor subject to the confirmation of the House of Assembly;
 - (b) Three(3) members with relevant qualifications and expertise in taxation; to be appointed by the Governor, one from each of the Senatorial Districts of the State;
 - (c) A representative of the Attorney General of the State, not below the rank of a Director;
 - (d) A representative of the Ministry of Finance and Economic Planning, not below the rank of a Director;
 - (e) A representative of the Ministry of Commerce and Industries, not below the rank of a Director;
 - (f) The Secretary of the Board shall be appointed by the Board from within the Service, subject to approval by the Governor;
 - (g) The members of the Board, other than the Executive Chairman, shall be part time members.

Tenure of office and allowances of members.

4. The Chairman and other members of the Board, other than the ex-officio members shall hold office:
 - (a) For a term of four years renewable once only;
 - (b) On such terms and conditions as may be specified in the letter of appointment;
 - (c) The Chairman and each member of the Board excluding ex-officio members shall be paid such emoluments, allowances and benefits as the Governor may from time to time determine.

Cessation of membership.

5. Notwithstanding the provision of Section 4 of this Law, a member of the Board shall cease to hold office as a member of the Board if:

- (a) He resigns his appointment as a member of the Board by notice, under his hand, addressed to the Governor;
- (b) He becomes of unsound mind;
- (c) He becomes bankrupt or makes a compromise with the creditors;
- (d) He is convicted of a felony or any offence involving dishonesty or corruption;
- (e) He becomes incapable of carrying out the functions of his office either arising from an infirmity of mind or body;
- (f) The Chairman is satisfied that it is not in the interest of the Service or in the interest of the public for the person to continue in office, he may then recommend to the Governor for his removal from office;
- (g) He has been found guilty of contravening the Code of Conduct Bureau and Tribunal Act; or gross misconduct in relation to his duties;
- (h) In the case of a person possessing a professional qualification, he is disqualified by a competent authority; or
- (i) In the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold such office.

Functions of
the Board.

- 6. The Board shall:
 - (a) Provide the general policy guidelines relating to the functions of the Service;
 - (b) Manage and superintend the policies of the Service on matters relating to the administration of the revenue, assessment, collection and accounting system under this or any enactment;
 - (c) Review and approve the strategic plans of the Service;
 - (d) Employ and determine the terms and conditions of service including disciplinary measures of the employees of the Service;
 - (e) Make recommendations to the Governor regarding remuneration, allowances, benefits and pensions of staff and employees;

- (f) Do such other things which in its opinion are necessary to ensure the efficient performance of the functions of the Service under this Law.

7. The service shall:

- (a) Assess all persons chargeable with tax in Nasarawa State;
- (b) Collect, recover and pay to the designated account any tax or levy due to the State Government under this Law or any other enactment;
- (c) Enforce payment of due taxes;
- (d) In collaboration with the relevant Ministries and Agencies, review the tax regime and promote the application of tax revenue to stimulate economic activities and development subject to approval by the State House of Assembly;
- (e) In collaboration with the relevant enforcement Agencies, carry out the examination and investigation of all cases of taxes, fraud or evasion with a view to determining compliance with the provision of this Law or any other waives and 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 foregone) arising from tax waiver and other related matters;
- (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 action, as well as introduction and maintenance of investigation and control techniques for the detection and prevention of non-compliance;
- (i) Collaborate and facilitate rapid exchange of scientific and technical information with Agencies or bodies on tax matters;
- (j) Undertake exchange of personnel or other experts with complementary Agencies for purpose of comparative experience and capacity building;
- (k) Establish and maintain a system for monitoring national and 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 evasions;
- (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 enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
- (q) Issue taxpayer identification number to every person taxable in the 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 or any other enactment;
- (s) Carry out and sustain public awareness and enlightenment campaign of 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 this Law.

8. (1) There shall be a Technical Committee of the Board (in this Law referred to as "The Technical Committee") which shall consist of:

- (a) The Executive Chairman of the Service as the Chairman;
- (b) All the Directors and Heads of Departments of the Service;
- (c) The Secretary to the Board;
- (d) The Legal Adviser to the Board.

(2) The Technical Committee may co-opt from the Service such staff as it may deem necessary for the effective performance of its functions under this Law.

Functions of the Technical Committee

9. The Technical Committee shall:-
- (a) Consider all tax matters that require professional and technical expertise and make recommendations to the Board;
 - (b) Advise the Board on any aspect of the functions and powers of the Service under this Law;
 - (c) Attend to such other matters as may from time to time be referred to it by the Board.

The Executive Chairman of the Internal Revenue Service

10. The Executive Chairman shall:
- (a) Be appointed by the Governor of the State subject to the confirmation of the House of Assembly;
 - (b) Be the Chief Executive and Accounting Officer of the Service;
 - (c) Be responsible for the execution of the policy and the day-to-day administration of the affairs of the Service; and
 - (d) Have cognate experience and skills in accountancy, economics, taxation, and related fields.

Appointment of Secretary to the Board and other staff of the Service.

11. (1) There shall be a Secretary for the Board who shall:
- (a) Be appointed by the Board from within the Service: subject to the approval of the Governor;
 - (b) Issue notices of meetings of the Board;
 - (c) Keep record of the proceedings of the Board; and
 - (d) Carry out such duties as the Executive Chairman or Board may; from time to time, direct.

- (2) Subject to the provision of this Section, the Board may appoint such other persons to be employees of the Service and on such terms and conditions as may be prescribed by the Board
- (3) If the Board thinks it expedient that any vacancy in the Service should be filled by a person holding office in the Civil Service of the State or Federation, it shall notify the appropriate Civil Service to that effect and thereafter the Board may by arrangement with the Civil Service Commission concerned, cause such vacancy to be filled by way of secondment or transfer.
- (4) The Service may subject to the approval of the Governor appoint and employ such 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 function under the Law provided that such Consultants shall not carry out duties of assessing and collecting tax or routine responsibilities of tax officials.

Application of Pension Reform Act.

- 12. Employment in the Service shall be subject to the provision of the Pension Reform Act and officers and employees of the Service shall be entitled to pension and other retirement benefits as prescribed under the State Pensions Law.

Staff regulation.

- 13. (1) Subject to the provisions of the Law, the Board may make regulations relating generally to the condition of service of the staff or employees and, in particular, such regulation may provide for:
 - (a) The appointment, promotion, determination, dismissal and discipline of staff or employees of the 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 Civil Service of the State shall be applicable, with such modifications may be necessary to the employees of the Service.

- (2) The staff regulations made under Subsection (1) of this Section shall be published by the Board and issued to its staff in such manner as the Service may from time to time determine.

Funds of
the Board

14. The Board shall establish and maintain a fund which shall consist of and to which shall be credited:
 - (a) A percentage not more than 5% of all revenue collected by the Service in the preceding year as may be appropriated by the State House of Assembly as capital and recurrent expenditure;
 - (b) All sums of money accruing to the Service by way of grants-in-aid and gifts, testamentary dispositions, endowments and contributions from any source;
 - (c) Such monies may from time to time be granted to the Service by the Federal, State or Local Governments or other Donor Agencies provided such grants are not intended for purposes contrary to the objects and functions of the Service; and
 - (d) All other monies 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.

Expenditure
of the Board

15. The Service shall defray from the fund established pursuant to Section 14 of this Law all the amount payable under or in pursuance of this Law being sums representing:
 - (a) Emoluments and allowances payable to the Executive Chairman and other members of the Board;
 - (b) Reimbursements to members of the Board or any Committee set up by the Board for such expenses as may be expressly authorized by the Service;
 - (c) Remuneration and other costs of employment of the staff of the Service;
 - (d) Amounts payable as pensions and other retirement benefits under or pursuant to this Law or any other enactment;

- (e) Costs of acquisition and upkeep of premises belonging to the Service and any other capital expenditure of the Service;
- (f) Investments, maintenance of utilities, staff promotion, training, research and similar activities;
- (g) Costs necessary for the day-to-day operations of the Service;
- (h) Any other payment for anything incidental to the foregoing provision or in connection with or incidental to any other function of the Service under or pursuant to this Law.

Estimate

16. The Service shall cause to be prepared, not later than the 30th day of September of each year, an estimate of its income and expenditure for the succeeding year for the purpose of appropriation by the State House of Assembly.

Account and audit

17. The Service shall cause proper accounts and records to be kept and such account shall not later than six months after the end of each year, be audited by auditors appointed by the Board from the lists and in accordance with the guidelines supplied by the Auditor General of the State.

Annual report

18. (1) The Service 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 Service.
- (2) The Auditor General shall within 30 days of the Report:
- (a) Present a copy of the report to the State Executive Council; and
 - (b) Present a copy of the report to the State House of Assembly.

Power to accept gifts

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

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

Power to borrow

- 20. The Service may, with the approval of the Governor, 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.

Accountability

- 21. (1) The Executive Chairman of the Service shall:
 - (a) Keep proper accounting records, in a manner as may be determined, from time to time, by the Board in respect of:
 - (i) All revenue and expenditure of the Service;
 - (ii) All its assets, liabilities and other financial transactions; and
 - (iii) All other revenues collected by the Service, including income on investment.
 - (b) Prepare an annual report, including financial statements, in accordance with the generally accepted accounting principles and practices; and
 - (c) Ensure that the available accounting resource of the Service is adequate and used economically in the most effective and efficient manner, and the accounting and other financial records are properly safeguarded.

Refund to taxpayers.

- 22. (1) There shall be refunded to taxpayers, after proper auditing by the Service, such over-payment of tax as is due.
- (2) The Service shall decide on who is eligible for the refund mentioned in Subsection (1) of this Section subject to such rules and conditions as may be approved by the Board.
- (3) Any tax refund shall be made within 90 days of the decision of the Service made pursuant to Subsection (2) of this Section, with the option of setting off against future tax by the taxpayer.

- (4) For the purpose of tax refund, the Accountant General of the State shall open a dedicated account into which shall be paid monies for settling such refunds.
- (5) The Service shall administer the Dedicated Account as created by virtue of Subsection (3) of this Section.
- (6) For the purpose of the Dedicated Account, the Service shall prepare an annual budget for tax refund to be funded from the State Consolidated Account as may be approved by the State House of Assembly.

Power of Accountant General to deduct from source.

- 23. The Accountant General of the State shall power to deduct at source, from the budgetary allocation, unremitted taxes due from any Ministry or Government Agency and shall not later than 30 days thereafter remit any such deductions to the Service.

Administration of tax laws First Schedule.

- 24. (1) The Service shall have power to administer all the enactments listed in the First Schedule to this Law and nay other enactment of Law on taxation in respect of which the State House of Assembly may confer power on the Service.
 - (2) The Service, may with the approval of the Governor by instrument published in the Official Gazette, appoint any Government Agency to collect revenue pursuant t the power of the Service as stated in Subsection (1) of this Section.
- 25. (1) For the purpose of obtaining full information in respect of profits or income of any individual, enterprises, organizations, the Service may give notice to that individual, enterprise or organization requiring him or it within the time specified by the notice to:
 - (a) Complete an deliver to the Service any return specified in such notice;
 - (b) Appear personally before an officer of the 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 other

information at the place and time stated in the notice, which time may be from day-to-day, for such period as the Service may deem necessary; and

- (d) Give orally or in writing any other information including a name and address specified in such notice.
- (2) For the purpose of paragraph (a) to (d) of Subsection (1) of this Section, the time specified by such notice not to be less than 7 days from the date of service of such notice except that an officer of the Service, not below the rank of a Principal Inspector of Tax or its equivalent, may act in any of the cases stipulated in paragraph (a) – (d) of Subsection (1), without giving any of the required notices set out on 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 percent of the amount of the tax liability.
 - (4) Nothing in the foregoing provision of this Section or any other provision of this Law shall be construed as precluding the Service from verifying by tax audit or investigation any matter relating to any return or entry in any book, document, accounts, including those stored, in a computer, in digital, magnetic, optical, or electronic media as may, from time to time be specified in any guideline by the Service.
 - (5) A person may apply in writing to the Board for an extension of time within which to comply with the provision of this Section and Section 26 of this Law provided that:
 - (a) He makes the application before the expiration of the time stipulated in this 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 paragraph (b) of Subsection (v), it may in writing grant the extension of time or limit the time as it may consider appropriate.

Call for further
returns and
payment of
tax due

26. (1) The Service may give notice in writing to any person or organization it considers necessary requiring such person or organization 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 Service under this Law.
- (2) Where a 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 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 or organization in default shall, in addition to the 100 percent of tax due and payable, also be liable to a penalty equal to the amount of tax due and payable.

Information to
be delivered
by banker

27. (1) Without prejudice to Section 25 of this Law, every bank shall prepare upon demand by the Service, quarterly returns specifying the names and addresses of new customers of the bank and shall not later than the seventh day of the succeeding month deliver the returns to the Service.
- (2) Subject to Subsection (1) of this Section, for the purpose of obtaining information relative to taxation, the Service may give notice to any person including a person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice. Provided that a person or organization engaged in banking business in Nigeria, shall not be required to disclose any additional information about his customer or his bank under this Section unless such additional disclosure is required by a notice signed by the Executive Chairman of the Service on the advice of the Technical Committee of the Board.
- (3) Any bank that contravenes the provision of this Section commits an offence and shall, on conviction, be liable to a fine not less than Five

Hundred Thousand Naira (N500,000) on corporate customers and not exceeding Fifty Thousand Naira (N50,000) in case of individual customer.

Power to access lands, buildings, books and documents.

28. (1) Notwithstanding anything to the contrary in any other enactment or law, an authorized officer of the Service shall at all reasonable times have free access to all lands, buildings, places, books and documents, in the custody or under the control of a public officer, institution or any other person, for the purpose of inspecting the books or documents including those stored or maintained in computers or on digital, magnetic, optical or electronic media, and any property, process or matter which the officer considers necessary or relevant enactment or for the purpose of carrying out any other function fully conferred on the Service or considered likely to provide any information required for the purposes of any of those enactments or any of those functions and may, without fee or reward, make extract from, or copies of, 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 in a computer or in digital, magnetic, optical or electronic, media, the Service shall take immediate possession of such removable media and the related removable equipment or computer used to access the store documents on the media in order to prevent the accidental or intentional destruction, removal or alteration of records and documents, especially where such could be needed as potential evidence in the investigation or criminal proceedings.
- (3) Where the 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 Service possesses the ability equipment and computer software to make exact duplicate copies of all the information stored on the computer hard drive and preserve all the information exactly as it is on the original

computer, the Service shall make such copy and use it as digital evidence during the investigation or criminal proceedings.

- (4) The occupier of a land, 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 under this Section; and
 - (b) Answer any question relating to the effective exercise of the powers under this Section orally, or if required by the officer, in writing, or by statutory declaration.
- (5) Notwithstanding Subsection (1) of this Section, the authorized 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) A judicial officer upon an application by an officer of the Service may authorized the officer by warrant to enter into any premises.
- (7) Every authorization issued under Subsection (6) of this Section shall:
 - (a) Be in the form prescribed in the Third Schedule of this Law;
 - (b) Be directed to a named officer of the Service;
 - (c) Be valid for a period of 3 months from the date of its issue or such lesser period as the juridical officer considers appropriate;
 - (d) State its period of validity, or the date on which it expires; and
 - (e) Notwithstanding paragraphs (c) and (d) of this Subsection be renewable by the judicial officer on application.
- (8) An 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) Whenever subsequently reasonably required to do so.

29. An officer of the Service authorized by the Executive Chairman may remove books or documents accessed under Section 28 of this Law to make copies.
 - (a) Any copy of the books, documents removed shall be made and the books or documents returned as soon as practicable.
 - (b) A copy of a book or document or digital evidence certified by or on behalf of the Executive Chairman is admissible in evidence in court as if it were the original.
 - (c) The owner of a book or document that is removed under this Section is entitled to inspect and obtain a copy of the book or document, at the owner's own expense, at the premises to which the book or document is moved to:
 - (i) At the time the book or document is moved to the premises; and/or
 - (ii) At reasonable times subsequently.

Power of substitution

30. (1) The Service may by notice in writing appoint any person if the circumstances provided in Subsection (2) of this Section makes it expedient to do so.
 - (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 which may be held by the agent of the taxable person.
 - (3) Where the agent referred to in Subsection (2) of this Section defaults, the tax shall be recoverable from him.
 - (4) For the purpose of this Section, the Service may require any person to give information as to any money, funds or other assets which may be held by him or 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 if such notice were an assessment.

Addition for non-payment of tax and enforcement for payment

31. (1) Subject to paragraph (iii) of Subsection (1) of this Section, if any tax is not paid within the period prescribed:
 - (a) A sum equal to 10 percent of the amount of the tax payable shall be added thereto, and the provisions of the Law relating to the

collection and recovery of tax shall apply to the collection and recovery of such sum;

- (b) The tax due shall carry interest at the prevailing minimum rediscount rate of the Central Bank of Nigeria;
 - (c) The Service shall serve a demand notice upon the company or person in whose name tax is chargeable and if payment is not made within one month from the date of the service of such demand notice, the Service may proceed to enforce payment under this Law; and
 - (d) An addition imposed under this Subsection shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
- (2) Any person who without full justification or excuse to pay a tax within the period of one month prescribed in Section (1) (d) of this Section, commits an offence under this Law.
- (3) The Service may, for any good cause shown, remit the whole or any part of the addition due under Subsection (1) of this Section.

Power to
distrain

32. (1) Without prejudice to any other power conferred on the Service for the enforcement of payment of tax due from a company, where an assessment has become final and conclusive and a demand notice has, in accordance with the provisions of the relevant taxes in the First Schedule to this Law, been served upon the taxable person or organization or upon the person in whose name the taxable person is chargeable, then, if payment of the tax is not made within the time limited by the demand notice, the Internal Revenue Board may in the prescribed form, for the purpose of enforcing payment of the tax due:

- (a) Distrain the tax payer by or his goods or other chattels bonds or other securities;
- (b) Distrain upon any land, premises or place of which the tax payer is the owner and, subject to the following provisions of this Section,

recover the amount of tax due by sale
anything so distrained.

- (2) The authority to distrain under this Section shall be in the form contained in the Third Schedule to this Law and such authority shall be sufficient warrant and authority to levy by distrain the amount of any tax due.
- (3) For the purpose of levying any distrain under this Section, any officer duly authorized by the Service may execute any warrant of distrain and if necessary break open any building or place in the day time for the purpose of levying such distrain, and he may call to his assistance any Police officer and such Police officer shall, when so required aid and assist in the execution of any warrant of distrain and in levying the distrain.
- (4) Things distrained under this Section may, at the cost of the tax payer, be kept for 14 days and at the end of that time if the amount due in respect of the tax, cost and charges of any incidental to the distraints are not paid, they may, subject to Subsection (7) of this Section, be sold at any time thereafter.
- (5) Out of the proceeds of such sale, there shall, in the first place, be paid the cost or charge of any incidental to the (sale and keeping of the) distraint, and the disposal thereunder and in the next place the amount due in respect of the tax, and balance (if any) shall be payable to the taxpayer upon demand being made by him or on his behalf within one year of the date of sale.
- (6) Nothing in this Section shall be construed so as to authorized the sale of any immovable property without an order of a High Court, made on application in such form as may be prescribed by the rules of the court.
- (7) In exercise of the powers of distrain conferred by this Section, the person to whom the authority is granted under Subsection (4) of this Section may distrain upon all goods, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

Recovery of tax.

33. (1) Without prejudice to any other provision of this Law or any other listed in the First Schedule to this Law, any amount due by way of tax shall constitute a debt due to the Service as may be recovered by a civil action brought by the Service.
- (2) Where any tax have been under assessed or erroneously repaid, the person who should have paid the amount under assessed or to whom the repayment has erroneously been made shall be made on demand by the proper officer, pay the amount under assessed 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 under assessed or erroneously repaid were liable.
- (3) Provided that the appropriate officer shall not make any such demand after 5 years from the date of such under assessment or erroneous repayment unless such under assessment or erroneous repayment was caused by the production of the document or the making of a statement which was untrue in any material particular.

Tax investigation

34. (1) The Service shall employ special purpose tax officers to assist any relevant enforcement agency in the investigation of any officers under this Law.
- (2) Notwithstanding anything to the contrary in any other enactment or, the Service shall have the power to investigate, or cause investigation to be conducted to ascertain any violation of any tax whether or not such violation has been reported to the Service.
- (3) In conducting any investigation under Subsection (2) of this Section, the Service may cause investigation to be conducted into property of any taxable person if it appears to the Service that the lifestyle of the person and extent of the property are not justified by his source of income.

Enforcement of power

35. (1) The Service may co-opt the assistance of and cooperation of any of the enforcement agencies in the discharge of its duties under this Law.

- (2) The enforcement officer shall aid and assist an authorized officer in the execution of any warrant of distraint and the levy of distraint.
- (3) Any tax officer armed with the warrant issued by a judicial officer and accompanied by a number of enforcement officers as may be determined by the Executive Chairman shall:
 - (a) Enter any premises covered by such warrant and search or 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) In respect, make copies of, or take extract including digital copies from any book, record, document or computer, regardless of the medium used for tier 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 or otherwise forcibly enter the premises and every part thereof; or
 - (f) Remove by reasonable force any obstruction, to such entry, search, seizure or removal as he is empowered to effect.
- (4) No person shall be bodily searched under this Section except by a person who is of the same gender as the person to be bodily searched.

Power to
pay reward

- 36. (1) The Service may, with the approval of the Board, pay any reward to the person, not being a person employed in the Service, in respect of any information that may be of assistance to the Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Board and the quantum of such reward shall also be at the discretion of the Board.
- (2) The identity of the person who gave information to the Service shall be kept confidential and any current or former member of the Service or Board that discloses the identity of such person shall be

dealt with in accordance with the provisions of Section 38 of this Law with regard to confidential information.

Public officer protection

37. An officer of the Service shall be entitled to protection under the Public Officers Protection Law.

Information and document to be confidential

38. (1) Without prejudice to the provisions of any other Act official secrets, all information and documents supplied or produced in pursuance of any requirement of this Law or the Laws listed in the First Schedule to this Law shall be treated as confidential.
- (2) Except as otherwise provided under this Law or as otherwise authorized by the Commissioner, any member or former member of the Board or any employee or former employee of the Service or Ministry who 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 not exceeding ₦200,000 or to imprisonment for a term not exceeding 3 years or to both.

Establishment of Local Government/Development Area Revenue Committee

39. (1) There is hereby established for each Local Government/Development Area of the State a Committee to be known as the Local Government/Development Area Revenue Committee (referred to in this Law as the "Revenue Committee").
- (2) The Revenue Committee shall comprise:
- (a) The Director of Finance and Supplies as Chairman;
 - (b) Three Heads of Department of the Local Government Council/Development Areas as members; and
 - (c) Two other persons experienced in revenue matters to be nominated by the Chairman of the Local Government/Administrator on their personal merit.
- (3) All appointments made pursuant to this Section shall subject to the approval of the Legislative Arm of the Council/Management Committee members.

Functions of
the Revenue
Committee

40. (1) The Revenue Committee shall be responsible for the assessment and collection of all taxes, 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/Administrator of the Local Government/Development Area, subject to the Financial Memorandum and Guidelines on Local Government Administration.
- (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.

Establishment
and composition
of Joint State
revenue
Committee

41. (1) There is hereby established for Nasarawa State a Joint State Revenue Committee which shall comprise:
- (a) The Chairman of the State Revenue Service as the Chairman;
 - (b) The Chairman/Administrator of each Local Government/Development Area 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 State Revenue Service; and
 - (e) The Secretary of the Committee, who shall be a staff of the Revenue Service not below the rank of a Director.

Function of Joint
State Revenue
Committee

42. The functions of the State Joint Revenue Committee shall be to:
- (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 Nasarawa State; and

- (e) Advise the Joint Tax Board and the State and Local Government/Development Area in revenue matters.

Definition of Revenue Collector.

- 43. (1) For the purpose of this Law, a revenue collected means an authorized officer of the Service of a Local Government/Development Revenue Committee; or
- (2) The production by a revenue collector of an identity card and certificate of warrant.
 - (a) Issued by, and having printed thereon the official of the relevant revenue authority;
 - (b) Setting out his full names, and photograph and stating that he is, authorized to exercise the functions of a Revenue Collector, shall be sufficient evidence or that the Revenue Collector is duly authorized under the provision of this Law.

Mode of payment.

- 44. Except as otherwise provided in this Law, any 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/Development Area entitled to receive such revenues.

Error and defects in assessment and notice.

- 45. No assessment, warrant, notice or other proceeding made in accordance with the provision of any revenue of the State shall be quashed, or demand to be void or voidable for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this or other applicable.

Administration of tax laws.

- 46. (1) The Service shall have power to administer any of taxation in respect of which the State House of Assembly or the National Assembly may confer power on it.
- (2) The Service may, with the approval of the Governor by instrument published in the State Official Gazette, appoint any Ministry, Department

or Agency to collect revenue pursuant to its powers under Subsection (1) of this Section.

Power to issue
tax clearance
certificate

47. (1) The Board may issue tax clearance certificate to any person within two weeks on receipt of an application if the Board is of the opinion that:
- (a) Taxes or levies assessed on a person or his income property for the 3 years immediately preceding the current year of the assessment and collectible by the Board as revenue of the State Government has been fully paid; or
 - (b) No such tax or levy is due on the person or on his income or property;
 - (c) The person is not liable to tax for any of those 3 years.
- (2) The person is able to produce evidence that he paid withholding tax by deduction at sources and that the assessment year to which the tax relate 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.
- (3) The 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.
- (4) The clearance certificate may be issued in paper form or stored in an electronic format in a mechanic readable smart card (referred to as Electronic Tax Clearance Certificate) which hold tax information peculiar to that application and which shall be presented for checking by the holder whenever his tax compliance status is required.
- (5) 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.

- (6) The Board may decline to issue tax clearance certificate but it shall within two weeks of receipts of the application give reason for the denial.
- (7) (a) A Ministry, Department, Agency or officials 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 shall demand tax clearance certificate for the three years immediately proceeding the current year of assessment as precondition to transacting any business, including but not limited to the following:
 - (i) Application for Governor's consent to real property transactions;
 - (ii) Application for certificate of occupancy;
 - (iii) Application for registration as a contractor;
 - (iv) Application for award of contracts by Government, its agencies and registered companies;
 - (v) Application for approval of building plans;
 - (vi) Application for any Government license or permit;
 - (vii) Any application relating the establishment or conduct of business;
 - (viii) Application for State Government loan for housing, business or any other purpose;
 - (ix) Registration for motor vehicles;
 - (x) Registration for distributorship;
 - (xi) 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
 - (xii) Application for registration of a limited partnership;
 - (xiii) Application for allocation of market stalls;

- (xiv) Appointment or election into public office; and
 - (xv) Any other application or process for which tax clearance certificate is required under Section 48 of the Personal Income Tax Act.
- (b) Without prejudice to the provision of the appropriate officers of the Stamp Duties Act and the registration of Titles shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be;
 - (c) The Chairman of the Board is empowered to prescribe by notice in the State Official 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 3 years immediately preceding the current years of assessment:
- (a) Chargeable income holder;
 - (b) Tax payable
 - (c) Tax paid; and
 - (d) Tax outstanding.

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 Board shall be the sole authority to issue Tax Clearance Certificate under this, but it may exercise its powers by employing the services of any person or company, provided that:
- (a) The information which the Board requires the taxpayers 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 Board shall request from the taxpayer all details that are necessary to keep the data accurate and up to date;
 - (c) The Board 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 particular taxpayer in a secure format that can be accessed for authentication;
 - (e) The data shall be made accessible to the 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 purpose of verifying his tax clearance status;
 - (f) The Board 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 Board shall ensure that the taxpayer's data on the card are kept confidential to the same extent as their ordinary tax records; and
 - (h) Every person having any other 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;
 - (i) The Board shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.
- (10) The cardholder shall upon application, be advised as to:
- (a) Confidentiality of the information supplied;
 - (b) Fees or charge for reissuing a lost card;
 - (c) Complaint handling; and
 - (d) Procedure for review of personal data.
- (11) The Chairman of the Board shall have power, from time to time, to make such other regulations as he may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

48. (1) The Governor may, by notice in the State Official Gazette, establish a body of five(5) Man Appeal Commissioners;
- (2) An Appeal Commissioner:
- (a) Shall be appointed by the Governor, by notice in the State Official Gazette, 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 accountancy or taxation in the State;
 - (b) 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 requests 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;
 - (d) Shall cease to be an Appeal Commissioner if the Governor determines that his office be vacant and notice of the determination being published in the State Gazette or on his acceptance of a political appointment.
- (3) The Governor shall designate a public officer to be the Secretary to the Body of Appeal Commissioners (referred to in this part as the Secretary) and the official address of the Secretary shall be published in the State Gazette.
- (4) Subject to the provisions of this Section, the Body of Appeal Commissioners shall remain in office not exceeding one month of the expiration of their tenure to allow handing and taking over exercise.
49. A taxable person being aggrieved by an assessment to income tax made upon him, having failed to agree with the Board in the manner provided in Section 58 (3) of the Personal Income Tax Act (Cap. P8 LEN, 2004), may appeal against the assessment upon giving notice as

Time limit
for Appeal

provided in Section 50 of this Law within thirty days after the date of service of notice of the refusal of the Board to amend the assessment as desired.

Notice of
Appeal.

50. (1) A notice of appeal to be given under the provisions of Subsection 3 of this Law shall be given in writing to the Board and shall set out.
- (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 assessment, 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;
 - (f) The date on which the appellant was served with notice of refusal by the Board to amend the assessment as desired.
- (2) As soon as may be after receipt of 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 Board 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 Board may revise the assessment in agreement with the taxpayer, and on notice of the agreement being given in writing by the Board 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 provision 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 Subsection (3) of Section 58 of the Personal Income Tax Act.

Meetings and
decisions of
Appeal
Commissioners.

51. (1) The Appeal Commissioners shall, as often as may be necessary, meet to hear appeals in any town where an office of the Board is situated and subject to the provision of Subsection (2), at any such meeting.
 - (a) Any three or more Appeal Commissioners may hear and decide on appeal; and
 - (b) The Appeal Commissioners present shall elect one of their members 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 Board 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 days notice to the Board 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 Commissioner has fixed a date at their hearing.
- (5) All notices, precepts and documents, other than decisions of the Appeal Commissioners may be signified under the hand of the Secretary.

- (6) All appeals before the Appeal Commissioners shall be held in camera.
- (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 writing 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 Board proves to the satisfaction of the Appeal Commissioners of the court hearing the appeal in the first instance that:
 - (a) The Appellant has, contrary to Subsection (1) of Section 41 of the Personal Income Tax Act, for the year assessment concerned, failed to prepare and deliver to the Board the statement mentioned in that Subsection; or
 - (b) The Appeal is frivolous or vexatious or is an abuse of the appeal process; or 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 hearing of the appeal to any subsequent date and order the appellant to deposit with the Board 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 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 deem 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 or the Board by the Secretary, on a request 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 representatives, 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, confidentially or otherwise, by the applicant or his agent (other than his legal practitioner or accountant acting for him in connection with his liability to tax) 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.
52. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Appeal Commissioners shall be served by the Board on the taxpayer or on the person in whose name the taxpayer is chargeable.

- (2) Where the tax chargeable for a year of assessment in accordance with a decision of the Appeal Commissioners does not exceed twenty thousand naira no further appeal by the taxpayer shall lie from that decision except with the consent of the Board.
 - (3) 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 Section 49 of this Law as the Board thinks fit, proceeding may be taken for its recovery in accordance with Section 50 of this Law.
53. (1) Subject to the provision of Subsection (2) of Section 50 of this Law, a taxpayer who, having appealed against an assessment made to him to the Appeal Commissioners under the provisions of Section 49(1) of this Law is aggrieved by the decision of the High Court of the State upon giving notice in writing to the Board within thirty days after the date on which the decision was given.
- (2) Where no body of Appeal Commissioners had been appointed 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 Board in the manner provided in Subsection (3) of Section 58 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 Board within thirty days after date of service of notice of the refusal by the Board to amend the assessment as desired.
 - (3) If the Board 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 days notice of the date fixed for the hearing of the appeal shall, unless rules made

hereunder otherwise proved, be given all parties thereto.

- (5) The provisions of Subsection (7), (8) and (9) of Section 51 and that of Subsection (1) of Section 52 of this Law shall apply to an appeal under this with necessary modifications.
- (6) All Appeal shall be heard in camera unless the Judge shall, on the application of the taxpayer, otherwise direct.
- (7) If on the hearing of appeal from a decision of the Appeal Commissioners given the provisions of Section 51 of this Law a certified copy of that decision is produced before the High Court and the decisions are recorded by reference to:
 - (a) Paragraph (a) of Subsection (13) of Section 51 of this Law, the High Court shall dismiss the Appeal; or
 - (b) Paragraph (b) of Subsection (13) of Section 51 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 seem sufficient; or
 - (c) Paragraph (c) of Subsection (13) of Section 51 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 Board, require the appellant to furnish within such time 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, the conduct of 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 or tendering evidence

before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.

- (11) An appeal against the decision of a Judge shall lie to the Court of Appeal and thereafter to the Supreme Court:
- (a) At the instance of the taxpayer, where the decision of the Judge is to the effect that the tax chargeable on the taxpayer for the relevant year of assessment exceeds fifty thousand naira; and
 - (b) At the instance of or with consent of the Board, in any other case provided that no cost shall be awarded against the taxpayer in an appeal instituted by the Board under this Subsection unless the decision of the Judge is to the effect mentioned in paragraph (a) of this Subsection.

Assessment to be final and conclusive.

54. (1) 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 Subsections (3) of Section 49 of the Act; determine under the provisions to that Subsection or on no Appeal. As the case may be, shall be final and conclusive for all purpose of this Law as regards the amounts of the assessable, total or chargeable income and the tax charged thereby.

If the full amount of the tax charged by a final and conclusive assessment is not within the appropriate period prescribed by the Act or by this Law, the provisions thereof relating to the recovery of tax, and to any penalty under Section 55 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 Board or determined on an appeal against a refusal to admit that claim:

- (a) Where an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Board on account of the tax charged by the assessment, shall be paid;
 - (b) Nothing in Section 56 of the Personal Income Tax Act shall prevent the Board 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 (93) of that Section or an appeal.

- 55. Any person obliged to deduct any tax under this law or any other applicable law, but fails to deduct or having deducted fails to pay to the 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 percent of the tax withheld or not remitted per annum and interest at the prevailing commercial rate.

- 56. 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 Local Government Authority/Development Area 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 for twelve months.

- 57. 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; or
 - (b) Does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distress; or
 - (c) Rescues, damages or destroys anything so liable to seizure, removal or distress or does anything

intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distress; or

- (d) Prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescue any person so arrested, commits an offence and shall be liable on conviction to a fine not exceeding two hundred thousand naira (~~N~~200,000) or imprisonment for a term not exceeding three years or to both such fine and imprisonment.

Obstruction

- 58. (1) Any person who:
 - (a) Makes or signs or causes to be made or signed, or deliver or causes to be delivered to Service or any officer of the Service, any declaration, notice, certificate or other document whatsoever; or
 - (b) Makes any statement in answer to any question or enquiry put to him of which he is required to answer under this Law or by any other enactment, being a document or statement produced or make for any purpose of tax, which statement produced or make for any purpose of tax, which is untrue in any material particular, 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 the 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 Service.
- (3) Any person who commits an offence under this Section shall be liable on conviction to a fine of two hundred thousand naira (~~N~~200,000) and 100 percent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of three(3) years or to both such fine imprisonment.

59. 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 being administered by the Board or the Service; or
 - (b) Knowingly accepts, receives or uses any document so counterfeit or falsified; or
 - (c) Alters any such document after it is officially issued; or
 - (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;
 - (e) Being an employee of the Service, initiates, connives or participates in the Commission of any of the offences in paragraph (i) to (iv) of this Section commits an offence and shall be liable on conviction to a fine of five hundred thousand naira (~~N~~500,000) or to imprisonment for a term of three(3) years or to both such fine and imprisonment.

Penalty for offences by authorized and unauthorized person

60. 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; or
 - (b) Withhold for his own use or otherwise any portion of the amount of tax collected; or
 - (c) Renders a false return, whether orally or in writing of the amount of tax collected or received by him; or
 - (d) Defrauds any person, embezzled any money, or otherwise uses his position to deal wrongfully with the Service; or
 - (e) Steal or misuses Service documents; or
 - (f) Compromises on the assessment or collection of any taxes, commits an offence and shall be fined 200 percent of the sum in question or to imprisonment for a term of three(3) years of both such fine and imprisonment.

Connivance to contravene any provision of this Law.

61. (1) Any person who, in 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 of five(5) years.
- (2) Any person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Service in the performance of his functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of ten(10) years.
62. 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 imprisonment for term of one(1) year.

Unlawful assumption of an authorized officer.

63. (1) If for the purpose of obtaining admission to any building or other place of doing or procuring to be done any act which he would or not be entitled to do or procure to be done of his own authority, or for any other unlawful purposes, any person, not being an authorized officer, assumes the name or designation or personates 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 one hundred thousand naira (₦100,000) or to imprisonment for a term of two(2) years.
- (2) Any person who not being a Revenue Collector holds of himself out as a Revenue Collector and attempts to collect or collects any revenue due to the State or a Local Government Council/Development Area shall be guilty of an offence and be liable on conviction to a fine of two hundred and fifty thousand (250,000) or imprisonment for three(3) years or both such fine and imprisonment and any amount collected by him shall be forfeited to the relevant State Government or Local Government Authority/Development Area.

Impersonating
a Revenue
Collector

64. Any criminal proceedings for an offence under this Law shall be instituted by or with the consent of the Attorney-General of the State. Notwithstanding that the Attorney General is a member of the Board, he may appear and represent the Board or Service in his professional capacity in any proceedings in which the Board or Service is a party; provided that the Legal Adviser shall not in such circumstances give evidence on behalf of the Board or Service.

Power to
compound
offences

65. (1) The Service, may with the written approval of the Attorney-General, compound any offence under this by accepting a sum of money not exceeding the maximum fine specified for the offence.
(2) The Service shall issue a treasury receipt for any money received under Subsection (1) of this Section.

66. (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 fifty thousand naira (N50,000) or imprisonment for a term not exceeding two(2) years or to both such fine and imprisonment.
(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; or
(b) Every partner of the firm; or
(c) Every person concerned in the management of the association; or
(d) Every person who are purporting to act in any capacity as aforesaid commits an offence and shall be liable to be prosecuted against and punished for the offence in like manner as if he had himself committed the offence, unless he provides that the act or omission constituting the offence took place without his knowledge, consent or connivance.

- (3) All offences under this Law shall be tried by the State Revenue Court.

Official secrecy
and
confidentiality

67. (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.
- (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 attempt to communicates 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, 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 for any offence committed in relation to any tax in Nigeria.
- (4) Where under a Law in force in respect of any Double Taxation Treaty with any country, provision is made for the allowance of relieve from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this Section shall not prevent the disclosure to the authorized officer of the Government 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 tax country.
- (5) Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions for

the exchange of information with that country for the purpose of implementing that relief or preventing avoidance of tax, the obligation as to secrecy imposed by this Section shall not present the disclosure of such information to the authorized officers of the Government of such country.

Board to be subjected to general direction of the Governor

68. (1) The Board shall in its execution of powers and duties under this Law, be subjected to the general directives of the Governor and such should be complied with, provided that the Governor shall not give any directive, order or instruction in respect of any particular person which should have the effect or 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 or any tax or to any office under this or any other tax legislation.
- (2) In any proceeding whether civil or criminal under this Law or any enactment, any act, matter or thing done by the Service or the Board in pursuance of the said Law or enactment shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be accordance with any direction, given by the Governor.

Delegation of powers

69. (1) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorized by the Board to do so on behalf of the Board.
- (2) Notwithstanding the provisions of Subsection (1) of this Section, the Board may, at the time and at its discretion, reverse or otherwise modify any decision of the officer by any tax made the decision was conferred on the officer by any tax or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of decision by the Board shall effect

as if it were the original decision made in respect of the matter concerned.

- (3) Any order, ruling or directive made or given by an approved committee of the Board pursuant to this Section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the powers vested on the Board under this Law.

70. Anything done or required to be done by the Service in pursuance of any of its powers or duties under this or any other may be signed under the hand of the Chairman or an officer who has been authorized by the Board for the purpose of this Section.

71. (1) If the Service is satisfied that any person who is or who was in its employment:
- (a) Is or was responsible for any improper payment of monies from the fund of the Service or for any payment of such money which is not duly documented;
 - (b) Is or responsible for any deficiency in, or for the destruction of, any monies, securities, stores or other property of the Service;
 - (c) Being or having been an officer, 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 monies for the Service to any person whom such payment is due under any contrary, agreement or arrangement entered into between that person and the Internal Revenue. And if a satisfactory explanation is not furnished to the Service within a period specified by the Board with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper amount or records, or failure to make payment, or delay in making payment, the Service may surcharge the said person such 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 anytime withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharged 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 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 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.

- 72. (1) Subject to the provisions of this Law, the provisions of the Public Officers Protection Law, shall in relation to any suit instituted against member, officer or employer of the Service.
- (2) No suit against the Chairman or a member of the Board or any employee of the Service for any act done in pursuance or execution of this Law or any other 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 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 employees of the 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 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 particular of the claim;
 - (c) The name and place of abode of the intending plaintiff;
 - (d) The relief which he claims.

Service of documents

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

Restriction on Executive against property of the Internal Revenue Service

74. (1) In any action or suit against the Service, no execution or attachment or 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 Service.
 - (2) Any sum of money which by the judgment of any court has been awarded against the 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 Service.

Indemnity

75. A member of the Board, the Chairman any officer or employee of the Service shall be indemnified out of the assets of the 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 Service.

Directives by the Governor

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

Power to make regulations

77. 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:
- (a) Prescribing the forms for return and other information required under this Law or any other.
 - (b) Prescribing the procedure for obtaining any information required under this Law or any other; and
 - (c) For any other incidental matters.

Savings and transitional provision relating to staff or employee

78. (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 State Board of Internal Revenue (including the State Inland Revenue Service) referred to in this Law as “the former Board” existing immediately before the commencement of this Law and who has been made an officer or employee by the Service shall be deemed to have been transferred to the 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 Service established under this Law for purposes of pension.
- (2) Every Director, employee, staff or officer transferred into the Service by virtue of Subsection (1) of this Section shall notify the 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 new Board (whichever is later) of his acceptance and any director, employee, staff or officer who fails to notify the 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 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 Service established under this Law is deemed to be his employer for all purposes during that period.

- (4) Any employee who is not transferred or who refuses the transfer or a job offer made by the Board established under this Law, as specified in Subsection (1) of this Section, shall be transferred to the office of the Head of Civil Service within the time specified in Subsection (2) of this Section.

Existing
properties
and assets.

79. (1) There shall be vested in the Board all assets, funds resource 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.
- (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 equity shall by virtue of this Law be assigned to and be vested in the Board established under this Law.
- (3) Any contract or instrument referred to in Subsection (2) of this Section shall be of the same force and effect as the Board or the Service established under this Law had been named therein or had been a party thereto.
- (4) The Board 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 as the former Board.
- (5) Any proceeding pending or existing immediately before the commencement of this Law against the former Board in respect of the Board, may not be continued, or be commenced, and the determination of a court or tribunal or other authority or personal may be enforced by or against the Board or the Service.
- (6) Any regulations, order, by-s 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 purpose of the Board and shall continue in force until revoked or as amended; subject to such modifications as may be applicable to the Board established under this Law.

Continuation of Board Members.

80. As from the commencement of this Law, the Chairman of the former Board shall be deemed to have been transferred to the Board established under this Law in the same capacity.

Continuation and completion of disciplinary proceedings.

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

(2) An appeal or grievance already sited, 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 Rules as if this Law had not come into force.

Transfer of rights and obligations.

82. (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 Board established under this Law.

(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 purpose of that former Board are hereby transferred to the Board established under this Law.

(3) All orders, rules, regulations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations that are in force before the coming into force of this Law and that are 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 Board established under this Law, the Chairman, or an employee of the Service 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 this control in any 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 or Chairman, or an employee of the Board established under this Law, as the case may be.
- (5) Every affidavit sworn to, or document duly certified by an officer of the former Service before the day on which this Section comes into force has the same probative value as if sworn to or certified by an employee of the Service on or after that day.

Relevance of other Laws.

- 83. (1) Notwithstanding the provisions of this Law, the relevant provisions of all law to be administered by the Service shall be read with such modifications as to bring them into conformity with the provisions of Personal Income Tax Act, 1993.
- (2) If the provisions of any other State 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 shall to the extent of this inconsistency be void.

Interpretation

- 84. In this Law, unless the context otherwise requires:
 - „Authorized officer” means any person employed in the Service, or for the time being performing duties in relation to tax who has been specifically authorized by the Board or the Chairman to perform or carry out specific functions under this Law;
 - “Board” means the Nasarawa Internal Revenue Service established under Section 1 of this Law;
 - “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 oriented form or micro-film digital, magnetic or electronic for or otherwise;

“Commissioner” means the Commissioner charged with responsibility for matters relating to Finance;

“Consultants” include accountants, legal practitioners or any other recognized professionals that have been certified by 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 records of information supporting accounts and accounting records, including reports or correspondences 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 Nasarawa State and shall include a Local Government Council/Development Area;

“Governor” means the Governor of Nasarawa State;

“Member” means a member of the Board appointed under Section 2 of this Law and includes the Chairman;

“Ministry” means the Ministry charged with the responsibility for matters relating to finance;

“Officer” means any person employed in the Inland Revenue Service”

“Person” includes a company or body corporate and any unincorporated body of person;

“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 Nasarawa State;

“The Service” means the Nasarawa State Internal Revenue Service”

“Tax” includes any duty, levy or revenue accruable to the Government in full or part under this Law, or any other enactment or;

“Taxable Person” includes an individual or body of individuals, family, corporation, sole, trustees or executor or a person who carried out in a place an

economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade or business or persons or agency of Government action in that capacity.

85. The Nasarawa Board of Internal Revenue Edict, 1997 is hereby repealed.

Amendment of
Cap. 4 Law of
Nasarawa State.

86. Section 2 of the Personal Income Tax Cap. P4, Laws of Nasarawa State is amended by deleting the definition of “the Board and inserting the following new definition. “The Board” means the Nasarawa State Board of Internal Revenue Service set up under Section 1 of this Law.

Citation and
commencement

87. This Law may be cited as the Nasarawa Internal Revenue Service Law, 2010 and shall come into force on the day of 2010.

**NASARAWA STATE SERVICE (ESTABLISHMENT)
LAW SCHEDULES**

FIRST SCHEDULE

PART I

Taxes to be collected by the State Government

- (i) Personal Income in respect of:
 - (a) Pay as You Earn (PAYE); and
 - (b) Direct Assessment (Self Assessment).
- (ii) Withholding Tax (individual only);
- (iii) Capital Gains Tax (individuals only);
- (iv) Stamp Duties on Instrument executed by individuals;
- (v) Pools betting and lotteries, gaming and casino taxes;
- (vi) Road Taxes;
- (vii) Business Premises Registration Fee in respect of:
 - (a) Urban Areas as defined by the State, maximum of
 - ₦10,000 for registration; and
 - ₦5,000 per annum for renewal of registration; and
 - (b) Rural Areas
 - ₦2,000 for registration; and
 - ₦1,000 per annum for renewal of registration.
- (viii) Development Levy (individuals only) not more than ₦1,000 per annum on all taxable individuals;
- (ix) Naming of streets registration fees in the State capital;
- (x) Right of Occupancy fees on lands owned by the State Government in urban areas of the State;
- (xi) Market taxes/levies where State finance is involved.

SECOND SCHEDULE

Taxes and Levies to be collected by the Local Government.

- (i) Shop/kiosks rate;
- (ii) Tenant rates;
- (iii) On and off liquor license fees;
- (iv) Slaughter slab fees;
- (v) Marriage, birth and death registration fees;
- (vi) Naming of streets registration fees, excluding any street in the State capital;
- (vii) Right of Occupancy fees on lands in rural areas, excluding those collectables by the Federal and State Government;
- (viii) Market Taxes and Levies excluding any market where State finance is involved;
- (ix) Motor part levies;
- (x) Domestic animal license fees

THIRD SCHEDULE

Supplementary Provisions relating to the Board

Proceedings of the Board

- (1) Subject to this Law and Section 27 of the Interpretation Act, the Board shall have powers to regulate its proceedings and may make standing orders with respect to the holding of its meetings, and those of its committees, notice to be given, the keeping of minutes of its proceedings, the custody and production for inspect of such minutes and other matters as the Board may, from time to time determine.
- (2)
 - (1) There shall be at least four ordinary meetings of the Board in every calendar year and subject thereto, 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 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 and 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 in an appropriate case, the person presiding at the meeting pursuant to Paragraph 2 of this Schedule) and four 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 such places and no such days as the Chairman may appoint.
 - (5) A question put before the Board at a meeting shall be decided by consensus and 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 advise of any person on a particular matter, the Board may invite that person to attend for such period as it deems fit, but the 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.

Committee

- (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, 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.

Miscellaneous

- (11) The fixing of the seal of the Service shall be authorized by the signature of the Executive Chairman and the Secretary to the Board or the Executive Chairman and such other persons 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 Executive 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 Internal Revenue Service shall be received in evidence and unless the contrary is proved, be presumed with 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 take part in the proceeding; 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.

FOURTH SCHEDULE

**Form of authorization to access Lands,
Building, Books and Documents**

To:.....
The Nasarawa State Inland Revenue Service, by virtue of the powers vested in it by Section 29 of the Nasarawa State Inland Revenue Service Law 2009, hereby authorizes you to enter the premises, office, place of management or residence or any person, the principal officer, agent factor or representative or any person who has been suspended by the Service of fraud, evasion, willful default, etc, in connection with a tax due to Government; and whose premises, office, place or management or residence of the principal officer, agent factor or preventive is at

and for carrying out your assignment thereof further authorize you, with the aid of any Police Officer (if necessary), which assistance he is hereby required to give, search and remove (if necessary) such records, books and documents wherever they may be found either in possession of any 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.

SIGNED and issued under the hand of the Executive Chairman
..... at..... This..... day of20

.....
Executive Chairman

.....
Judicial Officer

FIFTH SCHEDULE

Form of warrant of Distraint

To:.....
(Name of Company)

Amount of tax to be levied by distress:.....

The Nasarawa State Internal Revenue Service, in exercise of powers vested in it by Section 33 of the State Inland Revenue Service Law, 2009 hereby authorizes you to collect and recover the sum of

Being arrears of tax due for the years of assessment hereinafter mentioned from the above named company whose of business is at (d):.....

and for the recovery thereof the said service further authorized that you, with the aid (if necessary) of your assistants and calling to your assistance any Police Officer (if necessary) which assistance he is by required to give, do forthwith levy by distraint, the said sum together with the costs of and charges of and incidentals to the taking and keeping of such distraint, on goods, chattels, land, premises, or other distrainable things of the said company wherever the same be found and on all goods which you may find it any premises or on any land in the use of or possession of the said company or any other person on its behalf or in trust for the company.

And for the purpose of levying such distraint you are hereby authorized, if necessary, with such assistance as aforesaid to break open any building or place in the day time.

3. The particulars of the said arrears of tax are as follows:

Years of Assessment	No. of Notice of Assessment	Amount of tax due	
		₦	K
i
ii.
iii.

SIGNED and issued under the hand of the Executive Chairman of the State Inland Revenue Service at:.....
this day of..... 20.....

Signature

.....
**Executive Chairman
Nasarawa Internal Revenue Board**

This printed impression (Nasarawa Internal Revenue Service Law No. 85 of 2010) has been carefully compared by me with the Bill, which has been passed by the Nasarawa State House of Assembly is found by me to be a true and correct copy of the bill.

Office of the
CLERK
NASARAWA STATE
HOUSE OF ASSEMBLY
08/4/10

EGO MAIKEFFI ABASHE
Ag. Clerk of the House
Nasarawa State House of Assembly

I assented this Day of *April* 2010

[Signature]
ALHAJI ALIYU AKWE DOMA OON, OOM
(Madaucin Doma)
Executive Governor
Nasarawa State of Nigeria