

FEDERAL CAPITAL TERRITORY INTERNAL REVENUE SERVICE
(ESTABLISHMENT) ACT, 2012

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A BILL

FOR

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF THE FEDERAL CAPITAL TERRITORY INTERNAL REVENUE SERVICE CHARGED WITH POWERS OF ASSESSMENT, COLLECTION OF, AND ACCOUNTING FOR REVENUES ACCRUABLE TO THE FEDERAL CAPITAL TERRITORY; AND FOR RELATED MATTERS

SPONSORED BY SENATOR SMART ADEYEMI

[] Commencement

BE IT ENACTED by the National Assembly of the Federal Republic of Nigeria as follows:

PART I -ESTABLISHMENT OF THE FEDERAL CAPITAL TERRITORY INTERNAL REVENUE SERVICE AND ITS MANAGEMENT BOARD, ETC

1 1. There is established a body to be known as the Federal Capital
2 Territory Internal Revenue Service (in this Act referred to as "the Service).

3 (2) The Service-

4 (a) Shall be a body corporate with perpetual succession and a
5 common seal;

6 (b) May sue or be sued in its corporate name; and

7 (c) May acquire, hold or dispose of any property, moveable or
8 immoveable, for the purpose of carrying out any of its functions under this
9 Act.

10 (3) The service shall have such powers and duties as are conferred
11 on it by this Act, or by any other enactment or law on such matters on which
12 the National Assembly has power to make law.

13 2. The object of the service shall be to control and administer the
14 different taxes and laws specified in the First Schedule or other laws made
15 or to be made from time to time, by the National Assembly or other

1 regulations made there under by the Government of the Federation and to
2 account for all taxes collected.

3 3. -(1) There is established for the Service a Board to be known as the
4 Federal Capital Territory Internal Revenue Service Board (in this Act referred to
5 as "the Board"), which shall have overall supervision of the Service as specified
6 under this Act.

7 (2) The Board shall consist of-

8 (a) the Chairman of the Service who shall be experienced in taxation as
9 Chairman of the Service to be appointed by the Minister of the Federal Capital
10 Territory (in this referred to as the "FCT");

11 (b) the FCT Director of Treasury;

12 (c) the Director of internal Revenue of the Federal Capital Territory
13 Administration;

14 (d) one representative each not lower than a Director from the
15 following departments of the Federal Capital Territory Administration :

16 (i) The department of Legal Services;

17 (ii) The department of Lands, Planning and Survey;

18 (iii) The department of Area council, and

19 (iv) The Abuja Infrastructure and investment Company.

20 (e) Six persons from the six geopolitical Zones who shall be members
21 of relevant professional body and knowledgeable in tax matters to represent
22 public interest, and two of whom shall be a woman;

23 (f) The Secretary to the Service who shall be the Secretary and an ex-
24 officio member of the Board.

25 (3) The Chairman and other members of the Board shall be appointed
26 by the Minister.

27 (4) The members of the Board, other than the Chairman, shall be part
28 time members.

29 (5) The supplementary provisions set out in the Second Schedule to
30 this Act shall have effect with respect to the proceedings of the Board and other

1 matters mentioned therein.

2 4. The Chairman and other members of the Board, other than ex-
3 officio members, shall each hold office-

4 (1) For a term of four (4) years renewable once only; and

5 (2) On such terms and conditions as may be specified in the letter
6 of Appointment.

7 5. -(1) Notwithstanding the provisions of section 4 of this Act, a
8 member of the Board shall cease to hold office as a member of the Board if-

9 (a) He resigns his appointment as a member of the Board by
10 notice, under his hand, addressed to the Minister;

11 (b) He become of unsound mind;

12 (c) He becomes bankrupt or makes a compromise with his
13 creditors;

14 (d) He is convicted of a felony or any offence involving dishonesty
15 or corruption;

16 (e) He become incapable of carrying on the functions of his office
17 either arising from an infirmity in mind or body;

18 (f) He is guilty of a serious misconduct in relation to his duties;

19 (g) The Minister is satisfied that it is not in the interest of the
20 Service or in the interest of the public for the person to continue in office and
21 the Minister removes him from office;

22 (h) He has been found guilty of contravening the Code of Conduct
23 Bureau and Tribunal Act or gross misconduct in relation to his duties;

24 (i) In the case of a person possessing a professional qualification,
25 he is disqualified by a competent authority;

26 (j) In the case of a person who becomes a member by virtue of the
27 office he occupies, he ceases to hold such office.

28 (2) If a member of the Board ceases to hold office for any reason
29 whatsoever, before the expiration of the term for which he is appointed,
30 another person representing the same interest as that member shall be

1 appointed to the Board for the unexpired term.

2 (3) A member of the Board may be removed by the Minister, if he is
3 satisfied that it is not in the interest of the Board or in the interest of the public
4 that the member continues in office.

5 6. The Chairman and members of the Board shall be paid such
6 emoluments, allowances and benefits as may be approved by the Minister.

7 PART II - FUNCTIONS AND POWERS OF THE BOARD AND

8 THE SERVICE

9 7.- (1) The Board shall-

10 (a) provide the general policy guidelines relating to the functions of the
11 Service;

12 (b) manage and superintend the policies of the Service on matters
13 relating to the administration of the revenue assessment, collection and
14 accounting system under this Act or any enactment or law;

15 (c) review and approve the strategic plans of the Service;

16 (d) employ and determine the terms and conditions of service
17 including disciplinary measures of the employees of the Service;

18 (e) make recommendations, where appropriate, to the Joint Tax Board
19 on Tax Policy, Tax reform, tax registration and exemptions as may be required
20 from time;

21 (f) stipulate remuneration, allowances, benefits and pensions of staff
22 and employees in consultation with the Minister; and

23 (g) do such other things, which in its opinion are necessary to ensure
24 the efficient performance of the functions of the Service under this Act, to time;

25 (2) The Board shall have power to -

26 (A) with respect to any revenue due to the FCT, acquire, hold and
27 dispose of any property taken as security for or in satisfaction of the sum or of
28 any judgment debt due in respect of any revenue and shall account for any
29 property and the proceeds of sale thereof in a manner to be prescribed by the
30 Minister;

1 (b) appoint such other persons to be employees of the Service in
2 position created by the Board and on such terms and conditions as shall be
3 laid down by the Board subject to the provisions of this law;

4 (c) appoint persons from outside the Public Service of the
5 Federation or of the FCT or of the Area Council whenever it deems it
6 necessary for the proper and efficient performance of its functions under the
7 Act;

8 (d) appoint either directly or on secondment from any public
9 service of the Federation or of the State or the FCT or Area Council or
10 otherwise however, such member of board another employees as it may,
11 from time to time, deems it necessary to assist the Board in the discharge of
12 any of its functions under this Act.

13 (e) determine the terms and conditions of service (including
14 remuneration, allowance, benefits and pensions) of staff and employees of
15 the Service shall after consultation with the Federal Civil Service
16 Commission;

17 (f) functions autonomously in the daily operations of the
18 technical, professional and administrative affairs of the Service;

19 (g) Subject to such conditions as it may determine, appoint and
20 employ practicing tax practitioners or chartered accountants as monitoring
21 agents to collect information through tax Audit and to monitor compliance
22 with relevant tax laws except as it relates to Income Tax Assessment, to do
23 any act required to be done by it in the execution of its functions under this
24 law with the aim of achieving the Internally Generated Revenue target of
25 the FCT; and

26 (h) Subject to prevailing conditions, appoint and employ
27 consultants, including tax consultants or accounts and agent to transact any
28 business or to do any act required to be transacted or done in the execution
29 of its functions or for carrying into effect the purpose of this Act.

- 1 8. -(1) The Service shall have power to -
- 2 (a) assess all persons chargeable with tax within the FCT;
- 3 (b) collect recover and pay to the designated account any tax or
- 4 levy due to the FCT under this or any other enactment;
- 5 (c) collect, account and enforce payment of taxes as may due to the
- 6 FCT;
- 7 (d) in collaboration with the relevant agencies, review the tax regime
- 8 and promote the application of tax revenues to stimulate economic activities and
- 9 development;
- 10 (e) make, from time to time, a determination of the extent of financial
- 11 loss and such other losses by the FCT arising from tax waivers and other related
- 12 matters;
- 13 (f) adopt measures to identify, trace, freeze, confiscate or seize the
- 14 proceeds of tax fraud or evasion;
- 15 (g) issue a tax payer identification number to every person taxable in
- 16 the FCT;
- 17 (h) collate and keep under review all policies of the FCTA relating to
- 18 taxation and revenue generation and undertake a systematic and progressive
- 19 implementation of such policies;
- 20 (i) maintain a database statistics, records and reports on persons,
- 21 organizations, proceeds, properties, documents or other items of assets relating
- 22 to tax waivers, fraud or evasion;
- 23 (j) establish and maintain a system for monitoring dynamics of
- 24 taxation in order to identify suspicious transactions and the persons involved;
- 25 (k) collaborate and facilitate a rapid exchange of scientific and
- 26 technical information with relevant national or international agencies or bodies
- 27 on tax matters;
- 28 (l) provide and main access to up-to-date adequate data and
- 29 information on all taxation person, individual or corporations, for the purpose of
- 30 efficient, effective and correct tax administration which will prevent tax evasion

1 or fraud;

2 (m) undertake and support research on similar measures with a
3 view to stimulating economic development and determining the
4 manifestation, extent, magnitude and effects of tax fraud, evasion and other
5 matters that affect effective tax administration and make recommendations
6 to the government on appropriate intervention and preventive measures;

7 (n) carry out and sustain public awareness and enlightenment
8 campaigns on the benefits of tax compliance within the FCT;

9 (o) in collaboration with the relevant law enforcement agencies,
10 carry out the examination and investigation with a view to enforcing
11 compliance with the provisions of this Act; and

12 (p) carry out such other activities as are necessary or expedient for
13 the full discharge of all or any of the functions prescribed under this Act.

14 (2) The Service may, from time to time, specify the form of returns,
15 claims, statements and notices necessary for the due administration of the
16 powers conferred on it by this Act.

17 9. -(1) There shall be a Technical Committee of the Board (in this
18 Act referred to as the "technical committee") which comprises-

19 (a) The chairman of the Board;

20 (b) Two directors appointed to the Board from within the Service;

21 and

22 (c) The Director of Legal Services or his representative not below
23 the level of a Director.

24 (2) The Technical Committee shall-

25 (a) have power to co-opt additional staff from within the Service
26 and persons from the private sector who are experienced in revenue matters
27 for the effective discharge of its duties; and

28 (b) consider all tax matters that require professional and technical
29 expertise and make recommendations to the Board.

- 1 **10. The Technical Committee shall-**
2 **-(1) advise the Board on all its powers and duties specifically**
3 **mentioned in section 7 of this Act and on any aspect of the functions and powers**
4 **of the Service under this Act, and**
5 **(2) attend to such other matters as may from time to time be referred to**
6 **it by the Board.**

7 **PART III - MANAGEMENT AND STAFF OF THE SERVICE**

- 8 **11. The Chairman of the Board shall-**
9 **-(1) be the Chief Executive and Accounting officer of the service;**
10 **(2) be responsible for the execution of the tax policies of the FCT and**
11 **the daily administration of the Service ;**
12 **(3) keep proper accounting records, in accordance with standard**
13 **accounting practice and financial regulations of the FCT in respect of:**
14 **(a) all revenues and expenditure of the Service**
15 **(b) all its assets, liabilities and other financial transactions;**
16 **(c) all other revenue collected by the Service; and prepare an annual**
17 **report, including financial statements, in accordance with generally accepted**
18 **accounting principles and practice ensure that the available accounting records**
19 **are adequate, in line with financial regulations and prepared by qualified**
20 **personnel, who must be a member of a recognized professional body.**
21 **(4) have cognate experience and skills in accountancy, economics,**
22 **taxation, law and related field.**

- 23 **12. -(1) There shall be a Secretary for the Board who shall-**
24 **(a) be appointed by the Board within the Service;**
25 **(b) issue notices of meetings of the Board;**
26 **(c) keep the records of the proceedings of the Board; and**
27 **(d) carry out such duties as the Chairman or the Board may direct.**
28 **(2) (a) The Secretary shall summon a meeting of the Board whenever**
29 **business requiring its attention warrants same or on the request of the Chairman**
30 **or any three members.**

1 (b) Any five members of the Board, one of whom shall be the
2 Chairman or a Director, shall constitute a quorum.

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

7 13.-(1) Subject to the provisions of the Law,, the Board may make
8 staff regulations relating generally to the conditions of service of the staff
9 and, in particular such regulations may provide for-

10 (a) the appointment, promotion, termination, dismissal and
11 disciplinary control of staff or employees of the Service; and

12 (b) appeals by staff or employees against dismissal or other
13 disciplinary measures, and until such regulations are made, any instrument
14 relating to conditions of service in the public service of the FCT shall be
15 applicable, with such modifications as may be necessary, to the employees
16 of the service.

17 (2) The staff regulations made under subsection (1) of this Section
18 shall not have effect until approved by the Minister, and when so approved
19 they must be published in the FCT Gazette but the Service shall cause a
20 notice of the staff regulations to be issued to all affected staff in such manner
21 as the Internal Revenue Service may, from time to time, determine.

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

27 14. -(1) Employment in the Service shall be subject to the
28 provisions of the pension legislation for the time being in force in the FCT
29 and accordingly, officers and employees of the Service shall be entitled to
30 pensions and other retirement benefits as are prescribed under the relevant

1 law.

2 (2) The term and conditions of service including remuneration,
3 allowance, benefits and pensions of the employees of the Internal Revenue
4 Service shall be determined by the Board, subject to the approval of the Minister.

5 PART IV - FINANCIAL PROVISIONS

6 15. The Board shall establish and maintain a fund to be applied towards
7 the discharge of its functions which shall consist of and to which shall credit-

8 (1) an amount not more than 10% of all revenue collected by the
9 Service in the Preceding Year as administrative charge or cost of collected;

10 (2) all other moneys which may, from time to time, accrue to the Board
11 for other services including the disposal, lease or hire of any other dealing with,
12 any property vest in or acquired by the Board;

13 (3) any subvention or budgetary allocation from the Federal
14 Government and FCTA; and

15 (4) all moneys raised for the purpose of the Board by way of gifts
16 grants-in-aid or testamentary disposition to the Board.

17 16. The Board may, from time to time, apply the proceeds of the fund
18 established in pursuance of Section 13 of this Act-

19 (1) to the cost of administration of the Service;

20 (2) to paying of the emoluments, all allowances and benefits of
21 members of the Board and for reimbursing members of the Board or of any
22 committee of the Board for such expenses as may be expressly authorized by the
23 Board.

24 (3) to the payment of the salaries, fees or other remuneration or
25 allowances, gratuities, pensions and other benefits payable to the officers and
26 other employees of the Service, so however that no payment of any kind under
27 this paragraph (except such as may be expressly authorized by the Minister)
28 shall be made to any person who is in receipt of emoluments from the Federal,
29 state and Local Governments or Area Council;

30 (4) For the development and maintenance of any property vested in or

1 owned by the Service; and

2 (5) For and in connection with all or any of its function under this
3 Act.

4 17. -(1) The Service shall, not later than 30th September in each
5 year, submit to the Minister an estimate of its expenditure and income
6 (including payments to the Board's fund) for the next succeeding year.

7 (2) The Service shall keep proper accounts in respect of each year
8 and proper records in relation to those accounts and shall cause its accounts
9 to be audited within six months after the end of each year by auditors
10 appointed by the Board from the list and in accordance with the guidelines
11 supplied by the Auditor-General for the Federation.

12 18. The Service shall prepare and submit to the Minister, through
13 the Chairman, not later than six months after the end, of each year, a report
14 in such form as he may direct on the activities of the Service during the
15 immediately preceding year, and shall include in such report a copy of the
16 audited accounts of the Board for that year and the auditor's report on the
17 accounts.

18 19. -(1) The Service may accept any gift of land, money or other
19 property in accordance with the law on such terms and conditions, if any as
20 may be specified by the person or organization making the gift.

21 (2) The Service shall not accept any gift if the conditions attached
22 by the person or organization offering the gift are inconsistent with the
23 functions as the Service.

24 20. -(1) The Service may, from time to time, borrow by overdraft
25 or otherwise such sums as it may require for the performance of its
26 functions under this Act.

27 (2) The Service shall not, without the approval of the Minister,
28 borrow money which exceeds, at any time, the amount set by the Minister.

29 (3) Notwithstanding the provisions of Subsection (1) of this
30 section, where the sum to be borrowed is in foreign currency, the Service

1 shall not borrow the sum without the prior approval of the Minister.

2 21. The Board may, subject to the provisions of this Act and the
3 conditions of any trust created in respect of any property, invest all or any of its
4 funds in any security prescribed by the trustee investments Act or in such other
5 securities as may, from time to time, be approved by the Minister.

6 PART V - TAX ADMINISTRATION AND ENFORCEMENT

7 22. -(1) The Service shall have power to administer any law on taxation
8 in respect of which the Federal Capital Territory Authority (in this Act referred
9 to as the FCTA) or the National Assembly may confer power on it.

10 (2) The Service may, with the approval of the Minister by instrument
11 published in the FCT Gazette, appoint any ministry department or agency to
12 collect revenue pursuant to its powers under subsection (1) of this Section.

13 23. -(1) subject to the provision of this Act, a taxable person shall be
14 chargeable to tax-

15 (a) In his name; and

16 (b) In the name of any receiver, trustee, guardian, guarantor or
17 committee who has the control or management of any property or concern on his
18 behalf.

19 (2) Any person whose name is chargeable to tax shall be answerable for
20 all matters within his competence which are required to be done by virtue of this
21 Act for the assessment of the income of such taxable person and payment of any
22 charge thereon.

23 (3) Where two or more persons act in the capacity of trustees, they may
24 be charged jointly or severally with the tax with which they are chargeable in
25 that capacity and shall be jointly and severally liable for payment of the same.

26 24.-(1) A taxable person shall during each year of assessment, prepare
27 and submit to the Service, in such form as the Service may prescribe from time to
28 time, a true statement in writing, and without prejudice to the generality of the
29 following, the statement shall contain-

30 (a) The amount of his income for the year of assessment;

- 1 (b) The source of such income;
- 2 (c) Allowance, reliefs and deduction; and
- 3 (d) Such other particulars as may be required by the Service.
- 4 (2) The Service may, by notice in writing, publish in any two daily
5 national newspapers, a request to any person or group of taxable persons to
6 submit their tax returns in such form and within the duration that the Service
7 may, from time to time, determined.
- 8 (3) For the purpose of subsection (1) of this section, the Service
9 shall, from time to time, by notice prescribe the forms or formats in which
10 the statement shall be submitted.
- 11 (4) The form for the return of taxable statements shall contain a
12 declaration which shall be signed by or on behalf of any taxable person to
13 whom a notice has being given under subsection (2) of this section, stating
14 that the form contains a true statement of his income computed in
15 accordance with the provision of this Act, or that any particulars given in
16 the return in accordance with all other requirements of such notice, are true
17 and complete.
- 18 (5) Any taxable person who has not been required to prepare and
19 to deliver a statement under the provisions or subsection (2) of this section
20 for any year shall do so whether or not any tax chargeable on him for that
21 year.
- 22 (6) For every yearly assessment, any trustee, executor, body
23 corporate or individual and every other taxable person whose total income
24 for such year exceeds forty thousand Naira (N40,000:00), unless required
25 to make any return for such year under the provisions of subsection (1) of
26 this section shall be given notice in writing to the Service within one month
27 after the end of such year, the source of his income liable to tax under this
28 Act.
- 29 25. -(1) The Service may give notice in writing to any person, from
30 time to time, as it may think necessary requiring him to submit within a

1 reasonable time such information or further information or returns as the
2 Service may require for the purpose of proper tax assessment of such person.

3 (2) The Service may by notice in writing require any person to keep
4 such records, books and accounts in such form and language as specified in such
5 notice as the person to whom such notice was issued shall keep such records or
6 books or accounts.

7 26. -(1) After the expiration of the time allowed to any person under
8 Section 24 of this Act and the person has not submitted the statement or returns,
9 the Board may assess such taxable person chargeable with income tax in such
10 manner as the Board may determine.

11 (2) Where a taxable person has submitted a statement or a return, the
12 Service -

13 (a) accept the statement or return and make an assessment accordingly;

14 (b) refuse to accept the statement or return and, to the best of its
15 judgment, determine the amount of the assessment tax, total or chargeable
16 income of such person and make an assessment accordingly.

17 (3) Where a taxable person has not delivered a statement or reruns
18 within the time allowed under this Act or pursuant to a notice given by the
19 Service and is of the opinion that tax is chargeable upon such person, the Service
20 may determine the amount of assessable tax, total or chargeable income and
21 make such assessment: provided that such assessment shall not affect any
22 liability otherwise incurred by such person by reason of his failure to deliver a
23 return or statement under the provisions of the Act.

24 (4) Notwithstanding the provisions of Subsection (1) of this section, no
25 assessment to income tax for a year of assessment shall be made by the Service
26 upon a staff or employee with respect to his emoluments or other income if that
27 tax is recoverable by deduction under the PAYE provisions of this Act unless,
28 within six (6) years after the end of such year, he applied to the Service so as to be
29 assessed for repayment of tax or otherwise.

1 27. -(1) The Service shall, from time to time, prepare a list of
2 taxable persons assessed to income tax.

3 (2) The list of taxable persons assessed prepared under Subsection
4 (1) of this section shall contain:

5 (a) the name and address of the taxable persons assessed to income
6 tax;

7 (b) the name of the income assessed;

8 (c) the amount of the assessable tax, total or chargeable on which
9 the tax is computed as the case may be;

10 (d) the amount of the income tax charged; and

11 (e) such other particulars as may be prescribed by the Service.

12 (3) Where completed copies of all notices of assessment and all
13 notice amending the assessment are filed in the offices of the Board, they
14 shall constitute a preliminary assessment list for the purpose of this Act.

15 28 . In the case of any employee from whom tax is recoverable by
16 deduction from his emoluments under PAYE provisions of this Act, the
17 Service may, from time to time prescribe-

18 (a) the form in which a record of his assessment tax and chargeable
19 income and of the tax so recovered from him, shall be maintained in the
20 offices of the Service;

21 (b) the form in which his employer shall maintain a record; and

22 (c) the form in which his employer shall account to the Board for
23 the tax so deducted, and the employer shall produce the record maintained
24 by him for examination by the Service within 21 years from the date of
25 notice given by the Service thereto.

26 29. The Service may serve upon any taxable person or a person in
27 whose name a taxable person is chargeable, a notice stating whose name
28 appears in the amount of any assessable tax, total or chargeable income, the
29 tax charged and the place at which payment shall be made.

30 30. - (1) If any person is not satisfied with any assessment he may

1 apply to the Board, by notice of objection in writing, to review and to revise the
2 assessment.

3 (2) A notice of objection referred to under subsection (1) of this section
4 shall state precisely the grounds of objection to the assessment and shall be made
5 within 30 days from the date of service of the notice of assessment.

6 (3) The Board may, upon receipt of the objection, request for any
7 information or such books or documents as it may deem necessary, and may
8 summon any person who may be able to give information which is material to
9 the determination of the objection.

10 (4) Where an objection to review or revise any assessment has been
11 considered by the Board and the correct amount chargeable has been determined
12 by the Board, the assessment shall be amended accordingly and a new revised
13 notice of assessment shall be served on such person.

14 31. -(1) The Board may issue a tax clearance certificate to any person
15 within two weeks of receipt of an application if-

16 (a) the Board is of the opinion that-

17 (i) taxes or levies assessed on a person or his income or property for the
18 three (3) years immediately preceding the current year of the assessment and
19 collectible by the Board as the revenue of the FCT has been fully paid;

20 (ii) no such tax or levy is due on the person or on his income or
21 property;

22 (iii) the person is not liable to tax for any of those three (3) years.

23 (b) the person is able to produce evidence that he paid withholding tax
24 deduction at source and that the assessment year to which the tax relates falls
25 within the period covered by the tax clearance, and that he has fully paid any
26 balance of the tax after credit has been given for the tax so deducted; provided
27 that payment of income tax for the current year shall not be made a condition for
28 the issuance of the certificate unless the applicant is leaving the FCT finally.

29 (2) The tax clearance certificate may be issued in paper form or stored
30 in an electronic format on a machine-readable smart card (referred to as

1 Electronic Tax Clearance Certificate in this Act) which holds tax
2 information peculiar to that applicant and which shall be presented for
3 checking by the holder whenever his tax compliance status is required.

4 (3) Where a person who has applied for a tax clearance has
5 discharged his own tax liability but has failed to remit withholding tax or
6 pay as you earn deductions collection by him on behalf of the FCT, no tax
7 clearance may be issued to that person.

8 (4) The Board may decline to issue a tax clearance certificate but it
9 shall within two weeks of receipt of the application give reasons for the
10 denial.

11 (5) (a) A Department, Agency or official of the FCTA, or any Area
12 Council official, or any corporate body, statutory authority or person
13 empowered in that regard by this or any other law shall demand a tax
14 clearance certificate for the three (3) years immediately preceding the
15 current year of assessment as a pre-condition to transacting any business,
16 including but not limited to the following:

- 17 (i) application for Minister's consent to real property transaction;
18 (ii) application for certificate of occupancy;
19 (iii) application for registration as a contractor
20 (iv) application for award of contracts by government, its agencies
21 and registered companies;
22 (v) application for approval of building plans;
23 (vi) application for any government license or permit;
24 (vii) any application relating to the establishment or conduct of
25 business;
26 (viii) application for FCTA loan for housing, business or any other
27 purposes;
28 (ix) registration for motor vehicles;
29 (x) registration for distributorship;
30 (xi) confirmation of appointment by FCT as Chairman or Member

1 of any public board, institution, commission, company or to any other similar
2 position made by the government;

3 (xii) application for registration of a limited partnership;

4 (xiii) application for allocation of market stalls;

5 (xiv) appointment or election into public office; and

6 (xv) any other application or process for which a tax clearance
7 certificate is required under the provisions of this Law, or Section 84 of the
8 Personal Income Tax Act 1993.

9 (b) Without prejudice to the provisions of the stamp Duties Act and the
10 Registration to Titles Law, appropriated authority shall demand tax clearance
11 when checking documents of property transaction before accepting such
12 documents for stamping or registration as the case may be;

13 (c) The Chairman of the Board is empowered to prescribe by notice in
14 the FCT Gazette other purpose for which a Tax Clearance Certificate may be
15 required.

16 (6) A Tax Clearance Certificate must contain the following information
17 relating to each of the three (3) years immediately preceding the current year of
18 assessment:

19 (a) chargeable income of holder;

20 (b) tax payable;

21 (c) tax paid; and

22 (d) tax outstanding; and where no tax is due from the holder or from his
23 income or property, the certificate shall contain a statement to that effect.

24 (7) The Board shall be the sole authority to issue a Tax Clearance
25 Certificate under this Law, but it may exercise its powers by employing the
26 services of any person or company, provided that:

27 (a) the information which the Board requires the tax payer to provide
28 (the data) shall not be excessive in relation to the purpose for which the Tax
29 Clearance Certificate is to be issued;

30 (b) the Board shall request from the taxpayer all details that are

1 necessary to keep the data accurate and up to date;

2 (c) the Board shall make available to the taxpayer at a price to be
3 determined at its discretion a smart card with the taxpayer's identity
4 number, names, signature and photograph embossed on the front side;

5 (d) the card shall hold data in respect of a particular taxpayer in a
6 secure format that can be accessed for authentication;

7 (e) the data shall be made accessible to third parties only in a form
8 which permits identification of the taxpayer and access to information on
9 him for no longer than is necessary for the purpose of verifying his tax
10 clearance status;

11 (f) the Board shall provide terminals free of charge to all persons
12 or authorities empowered by this or any other legislation to demand tax
13 clearance certificate from any person;

14 (g) the Board shall ensure that the taxpayer's data on the card are
15 kept confidential to the same extent as their ordinary tax records; and

16 (h) every person having any official duty or being employed in the
17 administration of this Law shall regard and deal with all documents,
18 returns, assessment or other information as secret and confidential;

19 (i) the Board shall not be liable for damages or any loss incurred by
20 the cardholder as a result of inaccuracies in data supplied by him.

21 (8) The cardholder shall upon application, be advised as to-

22 (a) confidentiality of the information supplied;

23 (b) fees or charges for reissuing a lost card;

24 (c) complaint handling procedure; and

25 (d) procedure for review of personal data.

26 (9) The Chairman of the Board shall have power, from time to
27 time, to make such other regulations as he may consider necessary for
28 effective implementation of the Electronic Tax Clearance Certificate
29 Scheme in the FCT.

30 32. -(1) An authorized officer of the Service shall between the

1 hours of 9 a.m. and 4 p.m. have free access to all lands, building and places and
2 to all books and documents, whether in the custody or under the control of a
3 public officer, institution or any other person whatsoever, for the purpose of
4 inspecting any books, or documents including those stored or maintained on
5 computers, or on digital, magnetic, optical, or electronic media, and property,
6 process or matter which the officer consider necessary or relevant enactment or
7 laws or for the purpose of carrying out any other function lawfully conferred on
8 the Service, or considered likely to provide any information otherwise required
9 for the purpose of any of those enactment or any of those functions and may,
10 without fee or reward, make any extract from or copies of any such books or
11 documents.

12 (2) Where the hard copies of any of the books or documents mentioned
13 in subsection (1) of this Section are immediately available because they are
14 stored on a computer, or on digital, magnetic, optical or electronic media, the
15 Service may take immediate possession of such removable media and the
16 related removable equipment or computer used to access the stored documents
17 on the aforementioned media in order to prevent the accidental or intentional
18 destruction, removal or alteration evidence in the investigation of criminal
19 proceedings.

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

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

29 (a) provide the officer with all reasonable facilities and assistance for
30 the effective exercise of power conferred by this Act; and

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

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

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

12 (7) Every authorization issued under subsection (6) of this Section
13 shall-

14 (a) be in the form prescribed by the Chairman; and

15 (b) be directed to a named officer of the Service; and

16 (c) be valid for a period of 3 months from the date of its issue or
17 such lesser period as the Chairman considers appropriate; and

18 (d) notwithstanding (b) and (c) above, be renewable by the
19 Chairman on application.

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

23 (a) on first entering the private dwelling; and

24 (b) Subsequently when he is reasonably required to do so.

25 33. -(1) An officer of the Service authorized by the Chairman may
26 remove books or documents accessed under Section 37 to make copies.

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

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

1 the original.

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

5 34. -(1) The Service may by notice in writing appoint a person to be the
6 agent of another person and the person so declared as agent shall be the agent of
7 that person for the purpose of this Act, and may be required to pay tax which is or
8 will be payable by the person from any money which may be held by him, for; or
9 due by or to become due by him to the person whose agent he has been declared
10 to be, and in default of that [payment the tax be recoverable from him.

11 (2) For the purpose of this Act, the Service may require any person to
12 give information as to any money, fund or other asset which may be held by him,
13 or any money due from him t any person.

14 (3) For the purpose of this Act, if any tax is not paid within the period
15 prescribed, a sum equal to 10 per cent of the amount of the tax payable shall be
16 added and the provisions of this Act relating to the collection and recovery of
17 such and further that:

18 (a) That tax due shall carry interest at the prevailing commercial rate of
19 the Central Bank of Nigeria from the date when the tax becomes payable until it
20 is paid, and the provisions of the law relating to collecting and recovery of tax
21 shall apply to the collection and recovery of the interest;

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

26 (c) An addition imposed under this Section shall not be deemed to be
27 part of the tax paid for the purpose of claiming relief under any of the provisions
28 of this Act.

29 (4) Any person who without lawful justification excuse, (the proof of
30 which shall lie on the person), fails to pay any tax imposed within the prescribed

1 period commits an offence under this Law.

2 (5) The Board shall have the power to remit any part or the whole
3 of the addition due under subsection (1) of this section.

4 35. -(1) Notwithstanding the power conferred on the relevant
5 revenue authority for the enforcement of payment of revenue, if payment
6 has become due and a demand note has, in accordance with the provisions
7 of the relevant Law, been served on the chargeable person or his agent, and
8 payment is not made within the time limited by the demand note, the
9 Service or other relevant revenue authority may for the purpose of
10 enforcing payment of the amount due, distrain-:

11 (a) Upon the goods, chattels or other properties movable, of the
12 person liable to pay the tax outstanding; and

13 (b) Upon all machinery, plant, tools, vehicles, animals and effects
14 in the possession, use or found on the premise or on the land of the person.

15 (2) The authority to distrain under this section shall be in such as
16 the relevant revenue authority may direct and that authority shall be
17 sufficient warrant and authority to levy by distress the amount of revenue
18 due.

19 (3) For the purpose of levying any distress, under this Section, an
20 officer duly authorized by the chairman of the Board may apply to a judge of
21 the FCT High Court sitting in Chambers under oath for the issue of a
22 warrant under this Section.

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

30 (5) Things distrained under this section may, at the expense of the

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

4 (6) Out of the proceeds of a sale under this section, the cost of charges
5 of and incidental to the sale and keeping of the distress and disposal thereunder,
6 shall be payable to the defaulter on demand being made by him or on his behalf
7 within one year of the date of the sale or shall be forfeited.

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

11 (8) In exercise of the power of distraint conferred by this section, the
12 person to whom the authority is granted under subsection (4) of this section may
13 distraint upon all goods chattels and effects belonging to the debtor wherever the
14 same may be found in Nigeria.

15 36. -(1) Notwithstanding the provisions of this Act or any other
16 relevant law, any amount due by way of tax shall constitute a debt due to the FCT
17 and may be recovered by a civil action brought by the Board.

18 (2) Where any tax has been short-levied or to whom the repayment has
19 erroneously been made shall on demand by the proper officer, pay the amount
20 short-levied or erroneously repaid, as the case may be, and any such amount may
21 be recovered as if it were tax to which a person to whom the amount was so
22 short-levied or erroneously repaid were liable.

23 37. -(1) The Service shall take all necessary measures to assist any
24 relevant law enforcement agency in the investigation of any offense under this
25 Law.

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

29 (3) In conducting any investigation under subsection (2) of this section,
30 the Service may cause investigation to be conducted into the properties of any

1 person if it appears to the Service that the lifestyle of the person and extent
2 of his properties are not justified by his declared source of income. (4)
3 Where any investigation under this section reveals the commission of any
4 offence or an attempt to commit any offence, the Service shall submit its
5 findings to the relevant law enforcement agency and the Attorney-General
6 for the purpose of further investigation.

7 38. -(1) The Service may co-opt the assistance and co-operation of
8 law enforcement agency in the discharge of its duties under this Act.

9 (2) The law enforcement officers shall aid and assist an authorized
10 officer in the execution of any warrant of distress and the levying of distress.

11 39. Any tax officer armed with the warrant issued by the a judge of
12 the FCT High Court and accompanied by a number of law enforcement
13 officers as shall be determined by the Chairman may-

14 (1) Enter any premises covered by such warrant and search for,
15 seize and take possession of any book, document or other article used or
16 suspected to have been used in the commission of an offence;

17 (2) Inspect, make copies of, or take extracts including digital
18 copies from any book, record, document or computer regardless of the
19 medium used for their storage or maintenance;

20 (3) Search any person who is in or on such premises;

21 (4) Open, examine and search any article, container or receptacle

22 (5) Open any outer or inner door or window of any premises and
23 enter same or otherwise forcibly enter the premises;

24 (6) Remove by reasonable force any obstruction to such entry,
25 search, seizure or removal as he is empower to effect; and

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

28 40. -(1) The Service may with approval of the Board, reward any
29 person, not employed in the Service, in respect of any information that may
30 be of assistance to the Service in the performance of its duties under this Act

1 upon meeting such conditions as may be determined by the Board and the
2 amount of such reward shall also be at the discretion of the Board.

3 (2) The identity of the person who gave information to the Service or
4 Board that discloses the identity of such person shall be dealt with in accordance
5 with the provisions of Section 42 of this Act with regard to confidential
6 information.

7 41. An officer of the Service or of any other tax authority in the FCT
8 shall not be liable in any civil action or proceedings for any act or omission done
9 by him in the performance of his duties or exercise of the powers conferred upon
10 him under this or any other law.

11 42. -(1) All information and documents supplied or produced in
12 pursuance of any requirement of this law or any other legislation being
13 implemented by the Service shall be treated as confidential.

14 (2) Except as otherwise provided under this Act or as otherwise
15 authorized by the Minister or Chairman, any member or former member of the
16 Board or any employee or former employee of the Service of the FCT who
17 communicates or attempts to communicate any confidential information or the
18 content of any such document to any person, commits an offence and shall be
19 liable on conviction to a fine of two hundred thousand Naira (N200,000:00) or to
20 imprisonment for three (3) years or both.

21 43. -(1) There is established for each Area Council of the FCT a
22 committee to be known as the Area Council Revenue Committee (referred to in
23 this Law as the "Revenue Committee").

24 (2) The Revenue Committee shall comprise of the following-

25 (a) a person versed in revenue matters appointed by FCTA, (not being a
26 political appointee or public office) from within the Area Council as the
27 Chairman);

28 (b) three heads of department of the Area Council, viz-

29 (i) Legal;

30 (ii) Treasury; and

1 (iii) Any other department;
2 (c) a member of the public not being a member of the Council who
3 is versed in revenue matters to be nominated by the Legislative arm of the
4 Council.

5 (3) All appointments made pursuant to this section shall be subject
6 to the approval of the Legislative Arm of the Council.

7 44. -(1) The Revenue Committee shall be responsible for the
8 assessment and collection of all taxes, fines, rates, charges or other revenue
9 under its jurisdiction and shall account for all amounts so collected in a
10 manner to be prescribed by the Chairman of the Area Council, subject to the
11 financial memorandum and guidelines on Area Council Administration.

12 (2) The Revenue Committee shall be autonomous of the Area
13 Council Treasury and shall be responsible for the day-to-day administration
14 of the Department or personnel which form its operational arm.

15 45. There is established for FCT a Joint Revenue Committee
16 which shall comprise-

- 17 (1) the Chairman of the Service as the Chairman;
18 (2) the Chairman of each Revenue Committee in the FCT;
19 (3) a representative of the Department responsible for each Area
20 council's affairs not below the Level of a Director;
21 (4) the Legal Adviser of the Service; and
22 (5) the Secretary to the Committee, who shall be a staff of the
23 Service.

24 46. The functions of the FCT Joint Revenue Committee (in this
25 Act referred to as the "FCTJRC") shall be to -

- 26 (1) harmonize tax administration in the FCT;
27 (2) deal with revenue matters of common concern to the FCT and
28 Area Council;
29 (3) enlighten members of the public generally on FCT and Area
30 Council revenue matters;

1 (4) consider relevant resolutions of the Joint Tax Board for
2 implementation in the FCT; and

3 (5) advise the Joint Tax Board, FCT and Area Councils on revenue
4 matters.

5 47. The Chief Judge of the FCT shall designate in each Area Council at
6 least two Magistrates who shall give priority to matters affecting the revenue of
7 the FCT and of the relevant Area Council.

8 48.-(1) For the purpose of this Law, a revenue collector means a duly
9 authorized officer of the Service or any of the Revenue Committees.

10 (2) The production by a Revenue collector of an identity card and
11 certificate or warrant:

12 (a) Issued by and having printed thereon the office of the relevant
13 revenue authority; and

14 (b) Setting out his full names, and stating that he is authorized to
15 exercise the functions of a Revenue Collector,
16 shall be sufficient evidence that the Revenue Collector is duly authorized for the
17 purpose of this Law.

18 49. Except as otherwise provided in any Law, revenue due to any
19 authority in the FCT shall be payable by cash, bank draft, electronic debt or
20 credit, or money transfer into any of the banks designated by the Board or the
21 Chairman of the relevant Area Council entitled to receive such revenues.

22 PART VI - APPEALS

23 50. -(1) The Minister may, by Notice in the FCT Gazette, establish a
24 Body of Appeal Commissioners called the Tax Appeal Committee (in this Act
25 referred to as the "TAC").

26 (2) The TAC shall consist of a Chairman and five other members none
27 of whom shall be a public officer.

28 (3) Where any person is aggrieved by the decision of the Board in
29 respect of the determination of the objection under section 26 of this Act, he may
30 appeal to the Minister who shall constitute a TAC consisting of such number of

1 persons which must be at least three or more (but always of odd numbers) as
2 the Minister may determine, from time to time, to consider the appeal.

3 (4) The members of the Tax appeal Committee shall -

4 (a) be appointed by the Minister on a part-time basis;

5 (b) be persons with considerable experience and knowledge in tax
6 matters; and

7 (c) not include any member of the Board.

8 (5) Subject to any terms of reference given by the Minister, the
9 TAC shall regulate its proceedings and shall submit its findings to the
10 Minister for implementation.

11 (6) The Minister may, upon the receipt of the report of the TAC,
12 give such directives to the Board as he may deem necessary for the
13 implementation of the recommendation of the TAC.

14 (7) An Appeal Commissioner -

15 (a) shall be appointed by the Minister, by Notice in the Gazette,
16 from among persons appearing to him to have had experience and shown
17 capacity in the management of a substantial trade or business or the exercise
18 of a profession of law, accountancy or taxation in the FCT;

19 (b) may subject to the provisions of this section, hold office for a
20 period of three (3) years from the date of this appointment;

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

27 (d) Shall cease to be an Appeal Commissioner if the Minister
28 determines that this office be vacant and notice of the determines is
29 published appointment.

30 (8) The Minister shall designate a public officer to be the Secretary

1 to the TAC and the official address of the Secretary shall be published in the
2 Gazette.

3 (9) Subject to the provisions of this section, the Appeal Commissioner
4 shall remain in office until a new Body is sworn in.

5 51. A taxable person being aggrieved by an assessment to income tax
6 made upon him, having failed to agree with the Board in the manner provided in
7 section 57(3) of the personal Income Tax Act (Cap p8 LFN 2004), may appeal
8 against the assessment upon giving notice as provided in section 50 of this Law
9 within thirty days after the date of service of notice of the refusal of the Board to
10 amend the assessment as desired.

11 52. -(1) a notice of appeal to be given under the provisions of this
12 section shall be given in writing to the Board and shall set out as follows-

13 (a) the name and address of the appellant;

14 (b) the official number and the date of the relevant notice of
15 assessment;

16 (c) the amount of the assessable concerned;

17 (d) the precise grounds of appeal against the assessment;

18 (e) the address for service of any notice or other documents to be given
19 to the appellant; and

20 (f) the date on which appellant was served with notice of refusal by the
21 Board to amend the assessment as desired.

22 (2) As soon as may be after receipt of a notice of appeal, the Secretary
23 to the TAC (in this Act referred to as " the Secretary") shall, having regard to the
24 grounds of appeal therein disclose and to any relevant provisions of this Law,
25 deliver a copy to the Board and the appeal shall be listed by the Secretary for
26 hearing accordingly.

27 (3) A notice or other documents to be given to the TAC shall be
28 addressed to the Secretary and be delivered at or sent by registered post to his
29 official address.

30 (4) An appellant may discontinue an appeal by him under this section

1 upon giving notice to the Secretary in writing any time before the hearing of
2 the Appeal.

3 (5) Notwithstanding that notice of appeal against an assessment
4 has been given by an appellant under this section, the Board may revise the
5 assessment in agreement with the taxable person, and on notice of the
6 agreement being given in writing by the Board to the Secretary at any time
7 before the hearing, the appeal shall be treated as being discontinued.

8 (6) On the discontinuance of an appeal under the provisions of this
9 section, the amount or revised amount of the assessment, as the Board may
10 revise the assessment as the case may be, shall be deemed to have been
11 agreed upon between the tax authority and the appellant under the
12 provisions of subsection (3) of Section 57 of the personal income tax Act
13 1993.

14 53. -(1) The TAC shall, as often as may be necessary, meet to hear
15 appeals in any town where an office of the Board is situated and, subject to
16 the provisions of subsection (20) of this section, at any such meeting-

17 (a) Any three or more Appeal Commissioners may hear and decide
18 an appeal; and

19 (b) The Appeal Commissioners present shall elect one of their
20 numbers to be the Chairman for the meeting.

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

27 (3) The provisions of subsection (2) of this Section shall also apply
28 where an Appeal Commissioner is a legal practitioner or an accountant, and
29 the taxpayer is or has been a client of that Appeal Commissioner before the
30 date fixed for the hearing.

1 (4) The Secretary shall give seven clear working day notice to the
2 Broad and to the applicant of the date and place fixed for the hearing of an appeal
3 except in respect of an adjourned hearing for which the TAC has fixed a date at
4 the hearing.

5 (5) All notice, precepts and documents, other than decisions of the TAC
6 may be signed under the hand of the Secretary.

7 (6) All appeals before the TAC shall be held in Camera.

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

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

16 (9) At the hearing of an appeal, if the representative of the Board proves
17 to the satisfaction of the TAC or the court hearing the appeal in the first instance
18 that -

19 (a) the appellant has, contrary to subsection (1) of section 44 of the
20 Personal Income Tax Act, for the year of assessment concerned, failed to prepare
21 and deliver to the Board the statement mentioned in that subsection; or

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

24 (c) it is expedient to require the appellant to pay an amount as security
25 for processing the appeal, the TAC or, as the case may be, the court may adjourn
26 the hearing of the appeal to any subsequent day and order the appellant to
27 deposit with the Board before the day of the adjourned hearing an amount, on
28 account of the tax charged by the assessment under appeal, equal to the tax
29 charged on the appellant for the preceding year of assessment under appeal,
30 whichever is the lesser.

1 (10) If the appellant fails to comply with an order under section (9)
2 of this section, the assessment against which he appealed shall be confirmed
3 and the appellant shall have no further right of appeal whatsoever with
4 respect to that assessment.

5 (11) The TAC may confirm, reduce, increase or annual the
6 assessment or make such order thereon as they see fit.

7 (12) The decision of the TAC shall be recorded in writing by the
8 Chairman and a certified copy of the decision shall be supplied to the
9 appellant and the Board by the Secretary, on a request within three months
10 of the decision.

11 (13) Where, on the hearing of an appeal -

12 (a) no accounts, books or records relating to profits were produced
13 by or on behalf of the appellant;

14 (b) those account, books or records were so produced but the TAC
15 rejected the same on the ground that it has been shown to their satisfaction
16 that they were incomplete or unsatisfactory;

17 (c) the appellant or his representative, at the hearing of the appeal
18 has neglected or refused to comply with a precept delivered or sent to him
19 by the Secretary without showing reasonable cause;

20 (d) the appellant or a person employed, whether confidentially or
21 otherwise, by the appellant or his agent, has refused to answer any question
22 put to him by the TAC, without showing any reasonable cause; the chairman
23 of the TAC shall record particulars of the same in his written decision.

24 (14) The Minister may make rules prescribing the procedure to be
25 followed in the conduct of appeal before the TAC.

26 54. -(1) Notice of the amount of the tax chargeable under the
27 assessment as determined by the TAC shall be served by the Board on the
28 appellant or on the person in whose name the appellant is chargeable.

29 (2) Where the tax chargeable on an appellant for a year of
30 assessment in accordance with a decision of the TAC does not exceed

1 twenty thousand Naira (N20, 000.00) no further appeal by the taxpayer shall lie
2 from that decision except with the consent of the Board.

3 (3) Notwithstanding that a further appeal may be pending, tax shall be
4 paid in accordance with the decision of the TAC within one month of
5 notification of the amount of the tax payable pursuant to subsection (1) of this
6 section, and proceedings may be taken for its recovery in accordance with the
7 provisions of this Act.

8 55. -(1) Subject to the provisions of subsection (2) of section 52 of
9 section 2 of this Act, a taxpayer who decides to appeal against an assessment
10 made on him by the decision, to the High Court of the FCT, must give notice in
11 writing to the Board within thirty days after the date on which the decision was
12 given.

13 (2) Where no appeal Commissioners have been appointed with
14 jurisdiction to hear an appeal against an assessment made on a taxpayer, the
15 taxpayer who is aggrieved by the assessment and has failed to agree with the
16 Board in the manner provided in subsection (3) of section 30 of this Act and
17 section 57(3) of the Personal Income Tax Act, may appeal against the
18 assessment to the High Court of the FCT upon giving notice in writing to the
19 Board within thirty days after the date of service of notice of the refusal by the
20 Board to amend the assessment as desired.

21 (3) If the Board is dissatisfied with a decision of the TAC it may appeal
22 against that decision to the high Court of FCT upon giving notice in writing to
23 the other party to the appeal within thirty days after the date on which the
24 decision was given.

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

28 (5) The provision of Subsections (7),(8) and (9) of section 53 and that
29 of subsection (1) of Section of 50 of this Act shall apply to an appeal under this
30 section with necessary modifications.

1 (6) All appeals shall be heard in chambers unless the Judge shall,
2 on the application of the appellant, otherwise direct.

3 (7) If on the hearing of an appeal from a decision of the TAC given
4 under the provisions of section 53 of this Act, a certified copy of that
5 decision s produced before the high Court and the decision contains a record
6 by reference to -

7 (a) paragraph (a) of subsection (13) of section 53 of this Act, the
8 High Courts shall dismiss the appeal;

9 (b) paragraph (b) of subsection (13) of section 53 of this Act; the
10 High Court may dismiss the appeal; on prima facie evidence, with respect to
11 the accounts, books or records having been incomplete or unsatisfactory, as
12 the court may seem sufficient;

13 (c) paragraph (c) or (d) of subsection (13) of section 53 of this Act,
14 the High Court shall dismiss the appeal unless it considers that the cause of
15 the neglect or refusal was reasonable.

16 (8) Notwithstanding the provisions of section 67 of the Personal
17 Income Tax Act 1993, if in a particular case the Judge, from information
18 given at the hearing of the appeal, is of the opinion that tax not be recovered,
19 he may, on application being made by or on behalf of the Board, require the
20 appellant to furnish within such time as may be specified the tax assessed
21 shall immediately become payable and recoverable.

22 (9) The cost of the appeal shall be at the discretion of the Judge
23 bearing the appeal and there shall be a sum fixed by the Judge.

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

27 (11) An appeal against the decision of a Judge shall lie with the
28 court of Appeal and thereafter to the Supreme Court -

29 (a) at the instance of the appellant, where the decision of the Judge
30 is to the effect that the tax chargeable on the appellant for the relevant year

1 of assessment exceeds fifty thousand Naira (N50,00:00); and

2 (b) at the instance of or with the consent of the Board, in any other case
3 provided that no cost shall be awarded against the appellant in an appeal
4 instituted by the Board under this subsection unless the decision of the Judge is
5 to the effect mentioned in paragraph (a) of this subsection.

6 56. -(1) Where no valid objection or appeal has been lodged within the
7 time limited by section 55 of this Act or where due notice has not been given of a
8 further appeal against a decision of the Appeal Commissioners or a Judge, as the
9 case may be, an assessment made, or agreed to under the provisions of
10 subsection (3) of Section 55 of this Act, and subsection (3) of Section 57 of the
11 Act determined under the proviso to that subsection or on Appeal, as the case
12 may be, shall be final and conclusive for all purpose of this Act as regards the
13 amounts of the assessable, total or chargeable income and the tax chargeable
14 thereby.

15 (2) If the full amount of the tax charged by a final and conclusive
16 assessment is not paid within the appropriate period prescribed by the
17 provisions of this Act, the provisions thereof relating to the recovering of tax,
18 and to any penalty under Section 39 of this Act, shall apply to the collection and
19 recovery of the tax or penalty subject only to the set-off of the amount of any tax
20 payable under any claim made under a provision of this Act or of which has been
21 agreed to by the Board or determined on an appeal against a refusal to admit that
22 claim, provided that -

23 (a) Where an assessment has become final and conclusive, any tax
24 overpaid, including any amount deposited with the Board on account of the tax
25 charged by the assessment, shall be paid; and

26 (b) Nothing section 57 of the Personal; Income Tax Act 1993 shall
27 prevent the Board from making an assessment or additional assessments for any
28 year which does not involve re-opening any issue, on the same fact, which has
29 been determined for that year of assessment under subsection (3) of that section
30 or an appeal.

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PART VII - OFFENCES AND PENALTIES

57. -(1) Any person who contravenes any of the provisions of this Act or any regulations made pursuant thereunder commits an offence and, where no specific penalty is provided, shall be liable on conviction to a fine of fifty thousand Naira (N50,000:00); or to imprisonment for a term not exceeding 6 months or to both such fine and imprisonment.

(2) Where an offence under this Act is committed by a body corporate or firm or other association of individuals -

(a) every director, manager, secretary or other similar officer of the body corporate;

(b) every partner of the firm;

(c) every person concerned in the management of the association; or (d) every person purporting to act in any capacity as aforesaid, commits an offence and shall be liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

58. Any person who -

(1) fails to comply with requirement of a notice served on him by the Board under this Act;

(2) without sufficient cause fails to comply with any notice or summons served on him in respect of any proceedings of the Board or that of the TAC for considering a notice of objection or an appeal by that person, as the case may be, commits an offence and shall be liable on conviction to a fine of fifty thousand Naira (N50,000:00); or to a term of imprisonment not exceeding 3 months or to both such fine and imprisonment.

59. Any person who -

(1)(a) makes an incorrect return or statement by omitting or understanding any income chargeable to tax under this Act;

(b) gives any incorrect information in relation to any matter or

1 thing affecting the liability to tax of any taxable person, commits an offence and
2 shall be liable on conviction to a fine of two hundred thousand Naira
3 (N200,000.00) and twice the amount of the tax which has been undercharged in
4 consequence of such incorrect return or information, or would have been so
5 undercharged if the return or information, or would have been so undercharged
6 if the return or information had been accepted as correct.

7 (2) No person shall be held liable under the provisions of subsection (1)
8 of this section unless the complaint concerning such offence was made in the
9 year of assessment in respect of or during which the offence was committed or
10 within three (3) years after the expiration thereof.

11 **60.** Any person who -

12 (1) for purpose of obtaining any deduction, set-off, relief or repayment
13 in respect of tax for himself or any other person, or who in any statement or
14 returns, account or particulars made or furnished with reference to tax,
15 knowingly makes any false statement or false representation; or

16 (2) aids, abets, assists, counsels, incites or induces any other person -

17 (a) to make or deliver any false statement or returns under this Act,

18 (b) to keep or prepare any false accounts or particulars concerning any
19 income on which tax is payable under this law; and

20 (c) to unlawfully refuse to neglect to pay tax;

21 commits an offence and shall be liable on conviction to a fine of two hundred
22 thousand Naira (N200,000:00), and 100% of the amount of tax unpaid or
23 repayment made in respect of any repayment or imprisonment for a term not
24 exceeding five (5) years or to both such fine and imprisonment.

25 **61.** Any person who -

26 (1) being a person appointed for the due administration of this law or
27 employed in connection with assessment or collection of the tax who-

28 (a) demands from any person an amount in excess of the authorized
29 assessment of the tax;

30 (b) withholds for his own use or otherwise any portion of the amount of

- 1 tax collected or received with any money accruable to the Board;
- 2 (c) render a false return, whether orally or in writing, of the
3 amount of tax collected or receive by him,
- 4 (d) defrauds any person, embezzles any money, or otherwise uses
5 his position to deal wrongly with any money accruable to the Board;
- 6 (2) Collect or attempts to collect tax without being authorized
7 under this Act.
- 8 (3) Steals or misuses Service documents.
- 9 (4) Compromises on the assessment or collective of any tax,
10 commits an offence and shall be liable on conviction to a fine equivalent to
11 200 percent of the sum in question or to imprisonment for a term of three (3)
12 years or both.
- 13 **62.** If any person obliged to deduct any tax under this law or any
14 other applicable law, fails to deduct or having deducted fails to pay or remit
15 to the Service within thirty days from the date the amount was deducted or
16 the time the duty to deducted arose, such a person is guilty of an offence and
17 in addition to the penalty specified in Section 34 of this Act shall be liable on
18 conviction to pay the tax withheld or not remitted in addition to a penalty of
19 10 per cent of the tax withheld or not remitted per annum and interest at the
20 prevailing commercial rate.
- 21 **63.** Unless otherwise provided in this law, any person who fails to
22 pay in full any tax, levy, rate charge or other revenue due to the FCT or an
23 Area Council commits an offence and shall be liable upon conviction to-
- 24 (1) a fine of 1% of the total amount of revenue which was due and
25 payable, for each day of default; and
- 26 (2) imprisonment for twelve months.
- 27 **64.** Any person who -
- 28 (1) counterfeits or falsification any document which is required by
29 or for the transaction of any business under this Act or any law being
30 administered by the Board or the Service; or

1 (2) knowingly accepts, receives or uses any document so counterfeited
2 or falsified.

3 (3) alters any such document after it is officially issued.

4 (4) counterfeits any seal, signature, initial or other mark, or used by
5 any officer for the verification of such a purpose relating to tax.

6 (5) being an employee of the Service, initiates, connives or
7 participates in the commission of any of the offences in paragraphs (a) to (e) of
8 this section commits an offence and shall be liable on conviction to a fine of five
9 hundred thousand Naira (N500,000:00) or to imprisonment for a term of three
10 (3) years or both.

11 **65.** Any person who -

12 (1) obstructs, hinders, molests or assaults any person or authorized
13 officer in the performance of any function or the exercise of any power under
14 this Act.

15 (2) does anything which impedes or is intended the carrying out of any
16 search, seizure, removal or distress.

17 (3) rescues, damages or destroys anything so liable to seizure, removal
18 or distress or does anything intended to prevent the procuring or giving of
19 evidence as to whether or not anything is liable to seizure, removal or distress.

20 (4) prevent the arrest of any person by a person duly engaged or acting
21 as aforesaid or rescues and person so arrested, commits an offence and shall be
22 liable on conviction to a fine not exceeding two hundred thousand Naira
23 (200,000:00) or imprisonment for a term of not exceeding three (3) years or
24 both.

25 **66.** Any person appointed for the due administration of this Act or
26 employed in connection with the assessment and collection of a tax who-

27 (1) demands from any company an amount in excess of the authorized
28 assessment of tax; or

29 (2) withholds for his own use or otherwise any portion of the amount of
30 tax collected;

1 (3) renders a false returns, whether orally or in writing of the
2 amount of tax collected or received by him;

3 (4) defaults any person, embezzles any money, or otherwise uses
4 position to deal wrongfully with the Internal Revenue Service;

5 (5) steal or misuses Service documents;

6 (6) compromises on the assessment or collection of any tax,
7 commits an offence and shall be liable on conviction to a fine equivalent to
8 200 per cent of the sum in question or imprisonment for a term of three (3)
9 years or both.

10 67.-(1) Any person who, in commission of any offence against
11 this Act is armed with any offensive weapon commits an offence and shall
12 be liable on conviction to imprisonment for a term of five (5) years.

13 (2) Any person who, while armed with an offensive weapon,
14 causes injury to any officer or authorized officer of the Service in the
15 performance of his function under this Act, commits an offence and shall be
16 liable in conviction to imprisonment for a term of ten (10) years.

17 68. Any person who connives with one or more persons for the
18 purpose of contravening any of the provisions of the Act commits an
19 offence and shall be liable on conviction to imprisonment for a term of one
20 (1) year.

21 69. -(1) Any person who not being a Revenue Collector holds
22 himself out as a Revenue Collector and attempts to collect or collects any
23 revenue due to the FCT or an Area Council shall be guilty of an offence and
24 liable on conviction to a fine of two hundred and fifty thousand Naira
25 (250,000: or imprisonment for three (3) years or both and any amount
26 collected by him shall be forfeited to the FCTA or the relevant Area Council
27 Authority.

28 (2) If for purpose of obtaining admission to any building or other
29 place of doing or procuring to be done any act which he would not be
30 entitled to do or procure to be done of his own authority, or for any other

1 unlawful purpose, any person, not being an authorized officer, assumes the
2 name or designation or impersonates the character of an authorized officer, he
3 shall, in addition to any other punishment to which he may be liable, be liable on
4 conviction to a fine of one hundred thousand Naira (N100,000:00) or to
5 imprisonment for a term of two (2) years.

6 70. Notwithstanding that the Director of Legal Services is a member of
7 the Board, he may appear for and represent the Board or the Service in his
8 professional capacity in any proceedings in which the Board or the Service is a
9 party; provided that the Legal Adviser shall not in such circumstances give
10 evidence on behalf of the Board or the Service.

11 71. -(1) The Service may, with the approval of the Attorney-General,
12 compound any offence under this Law by accepting a sum of money not
13 exceeding the maximum fine specified for the offence.

14 (2) The Service shall issue a treasury receipt for any money received
15 under subsection (1) of this section.

16 72. The institution of proceedings for or the imposition of a penalty,
17 fine or term of imprisonment under this Act shall not relieve any person from
18 liability to payment of any tax for which he is or may become liable or
19 chargeable.

20 PART VIII - GENERAL PROVISIONS

21 73. -(1) Notwithstanding the provisions of this Act, the relevant
22 provisions of all laws to be administered by the Internal Revenue Service shall
23 be read with such modifications as to bring them into conformity with the
24 provisions of Personal Income Tax Act, 1993.

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

29 74. -(1) The Board shall in the exercise of its powers and duties under
30 this Act, be subject to the general directives of the Minister and such should be

1 complied with provided it does not interfere with the day to day
2 administration of the Service. Provided that the Minister shall not give any
3 directive, order or instruction in respect of any particular person which
4 would have the effect of requiring the Board to increase or decrease any
5 assessment of tax made or to be made or any relief given or to be given or to
6 defer the collection of any tax or judgment debt due, or which would have
7 the effect of initiating, forbidding the initiation of, withdrawing or altering
8 the normal course of any proceedings whether civil or criminal relating
9 either to the recovery of any tax or to any offence under this Act or any other
10 tax legislation.

11 (2) In any proceedings whether civil or criminal under this Law or
12 any of the laws administered by the Board, any act, matter or thing done by
13 the Service or the Board in pursuance of the said laws shall not be subject to
14 challenge on the ground that such act, matter or thing was not or was not
15 proved to be in accordance with any directive given by the Minister.

16 75.- (1) Every person having any official duty or being employed
17 in the administration of this Act shall regard and deal with all documents,
18 information, returns, assessment list and copies of such list relating to the
19 profits or items of profits of any individual or company, as secret and
20 confidential.

21 (2) Every person having possession of or control over any
22 document, information, returns of assessment, lists or copies of such
23 relating to the income and profits or losses of any person,, who at any time
24 communicates or attempts to communicate such information or anything
25 contained in such documents, returns, lists or copies to any other person-

26 (a) other than a person to whom he is authorized by the Chairman
27 to communicate it;

28 (b) otherwise than for the purpose of this Act or of any other
29 enactment, commits an offence under this Act.

30 (3) No person appointed or employed under this Act shall be

1 required to produce any return, document or assessment, or to divulge or
2 communicate any information that comes into this possession in the
3 performance of his duties except as may be necessary in order to institute a
4 prosecution, or in the course of a prosecution for any offence committed in
5 relation to any tax in Nigeria.

6 (4) Where under any law in force in respect of any double taxation
7 treaty with any country, provision is made for the allowance of relief from
8 income tax in respect of the payment of income tax in Nigeria, the obligation as
9 to secrecy imposed by this Section shall not prevent the disclosure to the
10 authorized officers of the Government of that country of such facts as may be
11 necessary to enable the proper relief to be given in cases where such is claimed
12 from tax in Nigeria or from income tax in that country.

13 (5) Where an agreement or arrangement with any other country with
14 respect to relief for double taxation of income or profits includes provisions for
15 the exchange of information avoidance of tax, the obligation as to secrecy
16 imposed by this Section shall not prevent the disclosure of such information to
17 the authorized officers of the Government of such country.

18 76.-(1) Any power conferred and any duty imposed upon the Board
19 may be exercised or performed by the Board or by an officer authorized
20 generally or specifically in that behalf by the Board.

21 (2) Notwithstanding the provision if subsection (1) of this section, the
22 Board may, at any time and at its discretion, reverse or otherwise or otherwise
23 modify the decision of any officer, affecting any tax or taxation income, whether
24 or not the discretion to make the decision was conferred on the officer by any tax
25 law or whether or not the officer was authorized by the Service to make the
26 decision, and the reversal or modification of the decision by the Board shall have
27 effect as if it were the original decision made in respect of the manner concerned.

28 (3) An order, ruling or directive made or given by an approval
29 committee of the Board pursuant to this Section shall not be treated as an order,
30 ruling or directive of the Board, until the order, ruling or directive has been

1 ratified by the Board pursuant to the power vested on the Board under this
2 Act.

3 77. Anything done or required to be done by the Service or the
4 Board in pursuance of any of its power or duties under this Act or any other
5 law may be signed under the hand of the Chairman or an officer who has
6 been authorized by the Board to do so.

7 78. -(1) If any officer or former officer of the Service-

8 (a) is or was responsible for any improper payment of money from
9 the fund of the Service or for any payment of such money which is not duly
10 documented:

11 (b) is or was responsible for any deficiency in, or for the
12 destruction of, any money, securities, stores or other property of the
13 Service;

14 (c) fails or has failed to keep proper accounts or records;

15 (d) Has fails to make any payment, or is responsible for any delay
16 in the payment of money of the Service to any person to whom such
17 payment is due under any contract, agreement or arrangement entered into
18 between that person and the internal Revenue; and

19 (e) If a satisfactory explanation is not furnished to the Service
20 within a period specified by the Board, with regard to the failure to collect,
21 improper payment not duly documented, deficiency or destruction, or
22 failure to keep proper accounts pr records, or failure to make payment or
23 delay in making payment, the Service may surcharge the said officer such
24 sum as it deem fit.

25 (2) Any action taken under subsection (1) of this section shall be
26 subject to the approval of the Board and when such approval is obtained, the
27 chairman shall notify the person surcharged under this section.

28 (3) The Board may at any time withdraw any surcharge in respect
29 of which a satisfactory explanation has been received from the person
30 concerned or if it otherwise appears that no surcharge should have been

1 made, the board shall at once inform the chairman of such withdraw.

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

8 79. -(1) Subject to the provisions of this Act, the provisions of the
9 Public officers Protection Act shall apply in relation to any suit instituted against
10 any member, officer or employee of the Service.

11 (2) No suit against the Chairman or a member of the Board or any
12 employee of the Service for any act done in pursuance or execution of this Act or
13 any other law or enactment, or of any public duties or authority of in respect of
14 any alleged neglect or default in the execution of this Act or any other law or
15 enactment, duties or authority, shall lie or be instituted in any court unless it is
16 commenced -

17 (a) within three month after the act, neglect or default complained;

18 (b) in the case of a continuation of damage or injury, within six months
19 next after the ceasing thereof.

20 (3) No suit shall be commenced against the chairman or a member of
21 the Board or any other officer or employee of the Service before the expiration
22 of a period of one month after 0written notice of the intention to commence the
23 suit shall have been served on the Service by the Intending plaintiff or his agent.

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

26 (a) The cause of action;

27 (b) The particulars of the claim;

28 (c) The name and place of abode of the intending plaintiff; and

29 (d) The relief which he claims.

30 80. A notice, summons or other document required or authorized to be

1 served on the Service under the provisions of this Act or any other Law may
2 be served by delivering it to the Chairman at principal office of the Service.

3 81. -(1) In any action or suit against the Service, no expiration or
4 attachment of process in the nature thereof shall be issued against the
5 Service unless not less than three months, notice of the intention to execute
6 or attach has been given to the Service.

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

11 82. A member of the Board, the Chairman or any officer of the
12 Service shall be indemnified out of the assets of the Service against any
13 liability incurred by him in defending any proceedings, whether civil or
14 criminal, if the proceedings is brought against him in his capacity as a
15 chairman or member of the Board or officer or other employee of the
16 Service.

17 83. The Minister may give to the chairman such directives of a
18 general nature or relating generally to matters of policy with regard to the
19 exercise of his functions as he may consider necessary and it shall be the
20 duty of the Service or the chairman to comply with the directives or cause
21 them to complied with.

22 84. The Minster may, on the advice of the Board may, with the
23 approval of the Minister, make regulations for carrying into effect the
24 provisions of Act and for the due administration of its provisions and may in
25 particular, make regulations-

26 (a) Prescribing the forms for returns and other information
27 required under this Act r any other Law;

28 (b) Prescribing the procedure for obtaining any information
29 required under this act or any other Law; and

30 (c) For other incidental matters.

1 PART VIII - MISCELLANEOUS PROVISIONS

2 85. In this Act, except the context otherwise requires-

3 "Assessable tax" means the or chargeable income on which tax is computed;

4 Authorized officer" means any person employed in the Service or, for the time
5 being, performing duties in relation to tax who has been specifically authorized
6 by the Board or the Executive Chairman to perform or carry out specific
7 function under this Act;

8 Board means the Federal Capital Territory Internal Revenue Board established
9 under Section 1 of the Act.

10 Book includes any register, document or other record of information and any
11 account or accounting record however compiled recorded or stored, whether in
12 written or printed form or micro-film, digital, magnetic or electronic form or
13 otherwise or micro- film, digital magnetic or electronic form or otherwise; and
14 all types of information stored on computers and any other similar equipment;

15 Chairman" means the Chairman of the Board appointed pursuant to section 3 (2)
16 (a) of this Act;

17 "Chargeable Income" includes the total income of any person or body corporate
18 on which tax is charged

19 "Consultants" includes accountants, legal practitioners or any other recognized
20 professionals that have been certified by their relevant professional bodies in
21 Nigeria;

22 "Document" includes any record of information supporting accounts and
23 accounting records including report or correspondences or memoranda or
24 minutes of meeting, however compiled, recorded or stored, whether in written
25 or printed form or micro-film, digital, magnetic, electronic or optical form or
26 otherwise and all types of information stored in computer and any other similar
27 equipment;

28 "Executive Chairman" means the Executive Chairman of the Service appointed
29 under section 11 of this Act;

30 FCT" means Federal Capital Territory;

1 FCTA mean Federal Capital Territory; Authority;
2 "Government' means the Government of the federation and shall include
3 the Federal Capital Territory or, as the case may be, a Government of a state;
4 "Gross misconduct" referred to in section 5 (g) has the meaning ascribed to
5 it in the Public Service Rules;
6 Member" means a member of the Board appointed under section 3 of this
7 Act and includes the Chairman;
8 Minister means the Minister; of the Federal Capital Territory;
9 Officer" means any person employed in the Service;
10 Person" includes a company or body corporate and unincorporated body of
11 person;
12 President means any building or part of a building occupied as residential
13 Accommodation (including any garage shed and other building used in
14 connection therewith)
15 Service" means the Federal Capital Territory Internal Revenue Service
16 established under Section 1 of this Act;
17 Special purpose Tax Officer" for this purpose refers to specially designated
18 Tax Officers for the Purpose of tax investigation and tax enforcement who
19 shall be appointed from time to time and shall have the powers of Police
20 Officers;
21 Tax" includes any duty, levy or revenue accruable to the government in full
22 or in part under this Act, the laws listed in the frits Schedule to this act or any
23 other enactment or law;
24 Taxable person" includes an individual or body of individuals, family,
25 corporations sole, trustee or executor or a person who carries out an
26 economic activity in a place, a person exploiting tangible or intangible
27 property for the purpose of obtaining income by way of trade or business or
28 person or agency of government acting in the capacity.
29 Territory means the Federal Capital territory;
30 "Year of Assessment" means a period between January and December of

1 the year or such other period for which tax is computed the Board may, from
2 time, determine.

3 86. This Act may be cited as the Federal Capital Territory Internal
4 Revenue Service (Establishment) Act, 2011.

5 SCHEDULES

6 FIRST SCHEDULE

7 LEGISLATION ADMINISTERED BY SERVICE

- 8 1. Personal Income Tax Act No. 104, 1993
9 2. Federal Capital Territory Property Tax Act
10 3. All regulations, proclamation, government notices or rules
11 issued in terms of these legislation.

12 Any other law for the assessment, collection and accounting of revenue
13 accruable to the Federal Capital Territory as may be made by the National
14 Assembly from time to time or regulation incidental to those laws, conferring
15 any power, duty and obligation on the Service.

16 Enactments or Laws imposing Taxes and Levies within the Federal
17 Capital Territory.

18 SECOND SCHEDULE

19 SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD, ETC

20 Proceedings of the Board, Cap. 192 LFN.

21 1. Subject to his Act and section 27 of the Interpretation Act (which
22 provides for decisions of as statutory body to be taken by a majority of its
23 members and for the person presiding at any meeting, when a vote is ordered, to
24 have a second or casting vote), the Board may make standing orders regulating
25 its proceedings of the or any of its committees.

26 2. At every meetings of the Board, the Chairman shall preside and in his
27 absence the members present at the meeting shall appoint one of their members
28 to preside at the meeting other than the Executive Secretary.

29 3. The quorum at a meeting of the Board shall be not less than one -third
30 of the total number of members of the Board at the date of the meeting and the

1 quorum of a committee of the Board shall be as determined by the Board.

2 4. The Board shall for the purpose of this Act, meet not less three
3 times in each year ad subject, thereto, the Board shall meet whenever it is
4 summoned by the Chairman, and if required to do so, by notice given to him
5 by not less than 7 other members, he shall summon a meeting of the Board
6 to be held within 14 days from the date on which the notice is given.

7 5. Where the Board desires to obtain the advice of any person on a
8 particular matter, the board may co-opt such person to the Board for such
9 period a s it thinks fit, but a person who is a member r by virtue of this
10 paragraph shall not be entitled to vote at any meeting of the Board and shall
11 not count towards a quorum.

12 6. A member of the Board who is directly or indirectly interested in
13 any matter being deliberation on the Board, or is interested in any contract
14 made or proposed to be made by the Board shall, as soon as possible after
15 the relevant facts have come to his knowledge disclose the nature of his
16 interest at a meeting of Board.

17 7. A disclosure under this paragraph shall be recorded in the
18 Minutes of meetings of the Board and the member concerned shall-

19 (a) Not, after the disclosure, take part in any deliberation or
20 decision of the Board; and

21 (b) Be excluded for the purpose of constituting a quorum of any
22 meeting of the Board for any deliberation or decision, with regards to the
23 subject matter in respect of which his interest is so disclosed.

24 *COMMITTEES*

25 8. -(1) Subject to its standing orders, the Board may appoint such
26 number of standing and ad-hoc committee as it thinks fit to consider any
27 report on any matter with which the Board is concerned.

28 (2) A committee appointed under this paragraph shall consist of
29 such number of persons (not necessarily members of the Board as may be
30 determined by the Board), and a person, other than a member of the Board,

1 shall hold office on the committee in accordance with the terms of his
2 appointment and the committee shall be presided over a member of the Board.

3 (3) The quorum of any committee set up by the Board shall be as may
4 be determined by the Board

5 (4) A decision of a committee of the Board shall be of no effect until it is
6 confirmed by the Board.

7 *MISCELLANEOUS*

8 9. The fixing of the seal of the Board shall be authenticated by the
9 signature of the Chairman or any other person generally or specifically
10 authorized by the Board to act for that purpose and that of the Secretary.

11 10. Any contract or instrument which, if made by a person not being a
12 body corporate, would not be required to be under seal may be made or executed
13 on behalf of the Board by the Secretary or by other person generally or specially
14 authorized by the Board to by other person generally or specially authorized by
15 the Board to act for that purpose.

16 11. Any document purporting to be contract, instrument or other
17 document duly signed or sealed on behalf of the Board shall be received in
18 evidence and shall, unless the contrary is proved, be presumed without further
19 proof to have been so signed or sealed.

20 12. The validity of any proceedings of the Board, or any of its
21 committee shall not be affected by-

22 (a) Any vacancy in the membership of the Board, or committee;

23 (b) Any defect in the appointment of a member of the Board or
24 committee;

25 (c) Reason that any person not entitled to do so took part in the
26 proceedings of the Board committee.

27 13. A member of a committee who has a personal interest in any
28 contract or arrangement entered into or proposed to be considered by the
29 committee shall for with disclose his interest to the committee and not vote on
30 any question relation relating to the contract or arrangement.

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14. No member of the Board shall be personally liable for any act or omission done or made in good faith while engaged in the business of the Board.

THIRD SCHEDULE
FORM OF AUTHORIZATION TO ACCESS LANDS, BUILDINGS,
BOOKS AND DOCUMENTS

To -----the Federal Capital Internal Revenue Service, by virtue of the powers vested in by section 29 of the Federal Capital Internal Revenue Service Act 20110, hereby authorized you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the Service of fraud, evasion, willful default etc., in connection with a tax due to government; and whose premises, office, place of management or residence of the principal officer, agent, factor or representative is at -----and for carrying out your assignment thereof further authorized 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 whenever 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 a aforesaid to break open any building or place in the daytime.

SIGNED and issued under the hand of the Chairman

-----at -----

THIS -----day of -----20-----

Chairman , Judicial Officer

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FOURTH SCHEDULE

FORM OF WARRANT OF DISTRAINT

To-----
 Name company-----
 Amount of tax to be levied by distress©-----The
 Federal Capital Territory Internal Revenue Service, in exercise of powers vested
 in it by section 33 of the Federal Capital Internal Revenue Service Act, 2010,
 hereby authorizes you to collect and recover the sum of-----
 -----being arrears of tax due for the years of assessment hereinafter
 mention from the above named company whose place of business is at (d)-----
 ----- and for then recovery thereof the said
 Service further authorizes 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 Law required to give, do forthwith levy by distraint, the said
 sum together with the costs and charges of and incidental to the taking and
 keeping of such distraint, on goods, chattels, land, premises, or other
 distrainable things of the said company wherever the same may be found and on
 all goods which you may find in any premises or on any land in the use of or
 possession of the said company or any 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 daytime.

2. The particulars of the said arrears of tax are as follows

- Year of Assessment
- (i) -----
 - (ii) -----
 - (iii) -----

No. of Notice of Assessment N: K

SIGNED and issued under the hand of the Chairman of the Federal Capital

1 Territory Internal Revenue Service at -----(this -----day of ----
 2 ----20-----
 3 Signature (f)-----
 4 Chairman
 5 Federal Capital Territory Internal Revenue Service
 6 Amount of Tax due
 7 -----
 8 -----
 9 -----

10 FIFTH SCHEDULE Section 50 (1)

11 ESTABLISHMENT, JURISDICTION, AUTHORITY AND
 12 PROCEDURE OF THE TAX APPEAL COMMITTEE

13 *Establishment of tax Appeal Committees.*

14 1.- (1) pursuant to section 50 (i) of this Act, there shall be
 15 established a tax Appeal Committee (hereinafter - referred to as "the
 16 Committee) to exercise the jurisdiction, powers and authority conferred on
 17 it by or under this Schedule.

18 (2) The Minister may by notice in the Federal Gazette specify The
 19 Number Of Zones, matter and places in relation to which the Committee
 20 may exercise jurisdiction.

21 *Composition of the Committee*

22 2. - (1) a committee shall consist of five members (hereinafter
 23 referred to as Tax appeal commissioners") to be appointed by the Minister.

24 (2) A Chairman for each zone shall be a legal practitioner who has
 25 been so qualified to practice for a period of not less than fifteen (15) years
 26 with cognate experience in tax legislation and tax matters.

27 (3) A Chairman shall preside at every sitting of the Committee and
 28 in his absence the members shall appoint one of them to be the Chairman.

29 (4) The quorum at any sitting of the Committee shall be three
 30 members

1 Qualifications for appointment as a Tax Appeal Commissioner 3. A person shall
2 not be qualified for appointment as a Tax Appeal Commissioner unless he is
3 knowledgeable about the laws, regulations norms, practices and operations of
4 taxation in Nigeria as well as persons that have shown capacity in the
5 Management of trade or business or a retired public servant in tax
6 administration.

7 *Term of Office*

8 4. A tax Appeal Commissioner shall hold office for a term of three (3) years,
9 renewable for another term of three (3) years only and no more, from the date on
10 which he assumes his office or until he attains the age of seventy (70) year
11 whichever is earlier.

12 *Resignation and Removal*

13 5. (1) a tax Appeal Commissioner may by notice in writing under his
14 hand addressed to the Minister resign his office:

15 Provided that the Tax Appeal Commissioner shall, unless he is permitted by the
16 Minister to relinquish his office sooner, continue to hold office until the expiry of
17 three months from the date of receipt of such notice or until a person duly
18 appointed as his successor assumes his office or until the expiry of his term of
19 office whichever is earlier.

20 (2) A Tax Appeal Commissioner may be removed from office by the
21 Minister on the grounds of gross misconduct or incapacity after due inquiry has
22 been made and the Tax Appeal Commissioner concerned has been informed or
23 the reasons for his removal and given an opportunity of being heard in respect of
24 the reasons.

25 *Salary Allowances and Conditions of Service of Tax Appeal Commissioners*

26 6. The salary and allowances payable to and the terms and conditions
27 of service of the Tax Appeal Commissioners shall be determine by determined
28 by the Revenue mobilization Allocation and Fiscal Commission and shall be
29 prescribed in their letters of appointment.

30 Provided that neither the salary and allowance nor the other terms and

1 conditions of service of a Tax Appeal Commissioner shall be varied to his
2 disadvantage after appointment.

3 *Filling up of vacancies*

4 7. If for reason other than temporary absence, any vacancy occurs
5 in the office of a Tax Appeal Commissioner, then the Minister shall appoint
6 another person in accordance with the provisions of this Act to fill the
7 vacancy.

8 *Other Constituting a Committee to be Final*

9 8. The question as to the validity of the appointment of any person
10 as a tax Appeal Commissioner shall not be the cause of any litigation in any
11 court or Committee and no act or proceedings before the Committee shall
12 be called into question in any manner on the ground merely of any defect in
13 the constitution of the Committee.

14 *Secretary to the Committee*

15 9. (1) the Minister shall appoint for each place or zone where the
16 Committee is to exercise jurisdiction a Secretary who shall-

17 (a) Subject to the general control of the Tax Appeal
18 Commissioners, be

19 Responsible for keeping records of the proceedings of the Committee;

20 (b) be the head of the secretariat and responsible for-

21 (i) the day -to-day administration; and

22 (ii) the direction and control of all other employees of the
23 Committee.

24 (2) The official address of the Secretary appointed for each zone
25 shall be published in the Federal Gazette.

26 *Other Staff of the Committee*

27 10.- (1) the Minister shall appoint such other employees as he may
28 deem necessary for the efficient performance of the functions of the
29 Committee and the remuneration of performance of the functions of the
30 Committee and the remuneration of persons so employed shall be

1 determined by the national salaries and wages Commission.

2 (2) It is declared that employment in the Committee shall be subject to
3 the provisions of the Pension Reform Act and, accordingly, officers and
4 employees of the Service shall be entitled to pensions and other retirement
5 benefits as are prescribed under the Pension Reform Act.

6 *Jurisdiction of the Committee, etc.*

7 11. - (1) the Committee shall have power to adjudicate on disputes, and
8 controversies

9 Arising from the following g tax laws (hereinafter referred to as the tax laws)-

- 10 (i) Companies Income Tax Act, CAP.60 LFN; 1990
11 (ii) Personal Income Tax Act No.1 04,1993
12 (iii) Petroleum profits Tax Act CAP354 LFN; 1990;
13 (iv) Value Added Tax Act No.102; 1993;
14 (v) Capital Gains Tax ACT cap.42 LFN; 1990, and
15 (vi) Any other law contained in or specified in the First Schedule

16 to this Act or other laws made or to be made from time to time by the National
17 Assemble.

18 (2) The Committee shall apply such provisions of the tax laws referred
19 to in subparagraph (1) of this paragraph as may be applicable in the
20 determination or resolution of any dispute or controversy before it.

21 *Criminal Prosecution*

22 12. Where in the course of its adjudication, the Committee discovers
23 evidence of possible criminality; the Committee shall be obliged to pass such
24 information to the appropriate criminal prosecuting authorities, such as the
25 office of the Attorney-General of the Federation or the Attorney General of any
26 state of the federation or any relevant law enforcement agency.

27 *Appeals from Decisions of the Service*

28 12. Where in the course of its adjudication, the Committee discovers
29 evidence of possible criminality; the Committee shall be obliged to pass such
30 information to the appropriate criminal prosecuting authorities, such as the

1 office of the Attorney-General of the Federation or the Attorney General of
2 any of the Federation or any relevant law enforcement agency.

3 *Appeals from Decisions of the Service*

4 13. - (1) A person aggrieved by an assessment or demand notice
5 made upon him by the Service or aggrieved by any action or decision of the
6 Service under the provisions of the tax laws referred to in paragraph II, may
7 appeal against such decision or assessment or demand notice within the
8 period stipulated under this Schedule to the Committee.

9 (2) an appeal under this schedule shall be filed within a period of
10 30 days from the date on which a copy of the order or decision which is
11 being appeal against is made, or deemed to have made by Service and it
12 shall be in such form and be accompanied by such fee as may be prescribed
13 provided that the Committee may entertain an appeal after the expiry of the
14 said period of 30 days if it is satisfied that there was sufficient cause for the
15 delay.

16 (3) Where a notice of appeal is not given by the appellant as
17 required under subparagraph (1) of, this paragraph within the period
18 specified, the assessment or demand notices shall become final and
19 conclusive and the Service may charge interests and penalties in addition to
20 recovering the outstanding tax liabilities which remain unpaid from any
21 person through proceedings at the Committee.

22 *Appeals by the Service*

23 14. Service aggrieved by the non-compliance by a person in
24 person in respect of any provision of the tax laws; it may appeals to the
25 Committee where the person is resident giving notice in writing through the
26 Secretary to the appropriate zone of the Committee.

27 *Procedure before Tax Appeal Committee*

28 15. - (1) as often as may be necessary, Tax Appeal Commissioners
29 shall meet to hear appeals in the jurisdiction or zone assigned to that
30 Committee.

1 (2) where a Tax Appeal Commissioner has a direct or indirect financial
2 interest in any appeal pending before the Committee or where the taxpayer is or
3 was a client of that Tax Appeal Commission in his professional capacity, he shall
4 declare such interest to the other Tax Appeal Commissioners and refrain from
5 sitting in any meeting for the hearing of the tax appeal-

6 (1) the Secretary to the Committee shall give seven clear days notice to
7 the Service and to the appellant of the date and place fixed for the hearing of each
8 Appeal except in respect of any adjourned hearing for which the Tax Appeal
9 Commissioners have fixed a date at their previous hearing for which the Tax
10 Appeal Commissioners have fixed a date at their pervious hearing.

11 (2) All notices, documents, other than decision of the Committee, may
12 be signified under the hand of the Secretary.

13 (3) All appeals before the Tax Appeal Commissioner shall be held in
14 public.

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

17 (5) At the hearing of any appeal if the representative of the Service
18 proves to the satisfaction of the Committee hearing the appeal in the first
19 instance that-

20 (a) The appellant has for the year of assessment concerned, failed to
21 prepare and deliver to the Service returns to be furnished under the relevant
22 provisions of the tax laws mentioned in paragraph 11;

23 (b) The appeal is frivolous or vexation or is an abuse of the appeal
24 process;

25 (c) it is expedient to require the appellant to pay an amount as security
26 for prosecuting the appeal, the Committee may adjourn the hearing of the appeal
27 to any subsequent day and order the appellant to deposit with the Service, before
28 the day of the adjourned hearing, an amount, on account of the tax charged by the
29 assessment under appeal, equal to the tax charged upon the appellant for the
30 preceding year of assessment or one half of the tax charged by the assessment.

1 Under appeal, whichever is the lesser plus a sum equal to ten percent of the
2 said deposit, and if the appellant fails to comply with the order, the
3 assessment against which he has appealed shall be confirmed and the
4 appellant shall have no further right of appeal with respect to that
5 assessment.

6 (6) The Committee may, after giving the parties an opportunity of
7 being heard, confirm, reduce, increase or annul the assessment or make any
8 such order as it deems fit.

9 (7) Every decision of the Committee shall be recorded in writing
10 by the Chairman and subject to the provisions of paragraph 16, a certified
11 copy of such decision shall be such decision shall be supplied to the
12 appellant or the Service by the Secretary, upon a request made within 30
13 days of such decision.

14 (8) Where upon the hearing of an appeal-

15 (a) No accounts, books or records relating to profits were produced
16 by or on behalf of the appellant;

17 (b) Such accounts, books or records were so produced but rejected
18 by the Committee on the ground that it had been shown to its satisfaction
19 that they were incomplete or unsatisfactory;

20 (c) The appellant or his representative, at the hearing of the appeal,
21 has neglected or refused to comply with a notice delivered or sent to him by
22 the Secretary to the Committee, without showing any reasonable cause;

23 (d) The appellant or any person employed, whether confidentially
24 or otherwise, by the appellant or his agent (other than his legal practitioner
25 or accountant acting for him in connection with his ability to tax) has
26 refused to answer any question put to him by the Committee, without
27 showing any reasonable cause the Chairman of the Committee shall record
28 particulars of the same in his written decision.

29 16. -(1) notice of the amount of the tax chargeable under the
30 assessment as determined by the Committee shall be served by the Service

1 upon the taxpayer or upon the person in whose name such taxpayer is
2 chargeable.

3 (2) An award or judgment of the Committee shall be enforced as if it
4 were a judgment of the Federal High Court upon registration of a copy by the
5 party seeking to enforce the award or judgment with the Chief Registrar of the
6 Federal High Court by the part seeking to enforce the award or judgment.

7 (3) Notwithstanding that an appeal is pending, tax shall be paid in
8 accordance with the decision of the Committee within one month of notification
9 of the amount of the tax payable in pursuance of subparagraph (i) of this
10 paragraph. Appeal to the Federal High Court

11 17. - (1) any person dissatisfied with a decision of the Committee
12 constituted under this Schedule may appeal against such decision on a point of
13 law to the Federal High Court upon giving notice in writing to the Secretary to
14 the Committee within 30 days after the date on which such decision was given.

15 (2) A notice of appeal filed pursuant to subparagraph (1) of this
16 paragraph shall set out all the grounds of law on which the appellant's case is
17 based.

18 (3) If the Service is dissatisfied with the decision of the Committee, it
19 may appeal against such decision to the Federal High Court on points of law by
20 giving notice in writing as specified in subsection (1) of this section to the
21 Secretary within 30 days after the date on which such decision was given.

22 (4) Upon receipt of a notice of appeal under subparagraph (1) or (2), of
23 this paragraph, the Secretary to committee shall cause the notice to be given to
24 the Chief Registrar of the Federal High Court along with all the exhibits
25 tendered at the hearing before the Committee. Subsection (1) of this section to
26 the Secretary within 30 days after the date on which such decision was given.

27 (5) The Chief Judge of the Federal High Court may make rules
28 providing for the procedure in respect of appeals made under this Act and until
29 such rules are made, the Federal High Court rules relating to hearing of appeals
30 shall apply to the hearing of an appeal under this Act.

1 *Right to legal representation*

2 18.- (1) a complainant or appellant as the case may be may either
3 appear in person or authorize one or more legal practitioner or any of its
4 officers to represent him or its case before the Committee.

5 (2) Every individual or company in a case before the Committee
6 shall be entitled to be represented at the hearing of an appeal by a solicitor or
7 chartered accountant or adviser provided that, if the person appointed by the
8 taxpayer to be representative in any matter before the Committee is unable
9 for good cause to attend hearing thereof, the Committee may adjourn the
10 hearing for such reasonable time as it deems fit, or admit the appeal to made
11 by some other person or by way of a written address. Application of statute
12 of limitation

13 19. The provisions of any statute of limitation shall not apply to
14 any appeal brought before the Committee.

15 *Powers and Procedures of the Committee*

16 20. - (1) the committee may make rules regulating its procedures.

17 (2) the Committee shall, for the purposes of discharging its
18 functions under this Schedule, have power to-

19 (i) Summon and enforce the attendance of any person and
20 examine him on oath;

21 (ii) Require the discovery and production of documents;

22 (iii) Receive evidence on affidavits;

23 (iv) Call for the examination of witnesses or documents

24 (v) Review its decisions;

25 (vi) Dismiss an application for default or deciding matters ex
26 parte;

27 (vii) Set aside any order or dismissal of any application for default
28 or any order passed by it ex parte; and

29 (viii) Do anything, which in the opinion of the Committee, is
30 ancillary to its functions under this Schedules

1 (3) Any proceeding before the Committee shall be deemed to be a
2 judicial proceeding and the Committee shall be deemed to be a civil court for all
3 purpose.

4 *Minister to make Rules and Regulations*

5 21. The Minister may make rules prescribing the procedure to be followed in
6 the conduct of appeals before the Committee.

7 *Costs*

8 22. Each party to an appeal shall bear its own cost.

9 *Further Appeals.*

10 23. An appeal against the decision of the Federal High Court at the
11 instance of either party shall lie to the Court of Appeal.

12 I certify, in accordance with section 2 (1) of the Acts Authentication Act, Cap.4,
13 Laws of the Federation of Nigeria 1990, that this is a true copy of the Bill passed
14 by both Houses of the National Assembly.

15 -----
16 CLERK TO THE NATIONAL ASSEMBLY

17 -----day of -----2012

18 Explanatory memorandum

19 The bill seeks to establish the

20 Federal Capital Territory Board of Internal Revenue

21 With the responsibility, among other things, to assess or charge

22 Tax and collect internal revenue in the Federal Capital Territory

23 I certify that this Bill has been carefully compared by me to the decision reached by
24 the National Assembly and found by me to be true and correct decision of the
25 Houses and is in accordance with the provisions of the Act Cap. 4 the Laws of the
26 Federation of Nigeria 1990.

27 *Clerk to the National Assembly*

28 -----Day of -----, 2012

29 DR. GOODLUCK EBELE JONATHAN, GCFR

30 President of the Federal Republic of Nigeria

1 -----day of-----, 2012.

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Compendium of Financial Provision

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If the Federal Capital Territory Internal Revenue Service is established, The

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Service is capable to fend for its operations and its existence would not

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impose an additional burden on the already strained resources of the Federal

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Capital Territory.

EXPLANATORY MEMORANDUM

The Bill seeks to establish the Federal Capital Territory of Internal Revenue

Service and its board with the responsibility, among other things, of

assessing or charging tax and collecting internal revenue in the Federal

Capital Territory.