

A BILL EXECUTIVE
FOR

AN ACT TO REPEAL THE FEDERAL INLAND REVENUE SERVICE (ESTABLISHMENT) ACT, NO.13, 2007 AND ENACT THE NIGERIA REVENUE SERVICE (ESTABLISHMENT) ACT TO ESTABLISH THE NIGERIA REVENUE SERVICE, CHARGED WITH POWERS OF ASSESSMENT, COLLECTION OF, AND ACCOUNTING FOR REVENUE ACCRUABLE TO THE GOVERNMENT OF THE FEDERATION, AND FOR RELATED MATTERS

[] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria-

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PART I

OBJECTIVE AND APPLICATION

1. The objective of this Act is to provide for a legal, institutional and regulatory framework for the administration of taxes and revenue under any law made by the National Assembly and to account for such taxes and revenue collected.

Objective

2. This Act applies throughout the Federal Republic of Nigeria.

Application

PART II

ESTABLISHMENT OF THE NIGERIA REVENUE SERVICE

3.-(1) There is established a body known as the Nigeria Revenue Service (the Service).

Establishment of the Nigeria Revenue Service

(2) The Service-

(a) shall be a body corporate with perpetual succession, and a common seal;

(b) may sue or be sued in its name; and

(c) may acquire, hold or dispose of any property, movable or immovable, for carrying out any of its functions under this Act.

(3) The Service shall have such powers and duties as are conferred

Functions of
the Service

- 1 on it by this Act or by any other law.
- 2 **4.-(1)** The Service shall-
- 3 (a) assess persons including corporations, companies, partnerships,
- 4 enterprises and individuals chargeable with tax;
- 5 (b) collect or recover tax assessed, enforce payment of taxes and remit
- 6 tax collected, under the provisions of this Act or any other law, into designated
- 7 accounts;
- 8 (c) account for all revenue accruing to the Government;
- 9 (d) in collaboration with the relevant Ministries and Agencies of
- 10 Government, review the tax regimes and promote the use of taxation to
- 11 develop, stimulate and grow economic activities;
- 12 (e) carry out examination and investigation exercises with a view to
- 13 enforcing compliance with the provisions of this Act, and any other tax law;
- 14 (f) make a determination of the extent of financial loss and such other
- 15 losses by Government arising from tax fraud or evasion, and revenue foregone
- 16 arising from tax waivers and other related matters;
- 17 (g) adopt measures to identify, trace, freeze, confiscate or seize
- 18 proceeds derived from tax fraud or evasion;
- 19 (h) adopt measures which include compliance and regulatory actions,
- 20 introduction and maintenance of investigative and control techniques on the
- 21 detection and prevention of non-compliance with tax laws;
- 22 (i) collaborate and facilitate exchange of information with relevant
- 23 national or international agencies or bodies on tax matters;
- 24 (j) undertake exchange of personnel or other experts with
- 25 complementary agencies for purposes of comparative experience or capacity
- 26 building;
- 27 (k) establish and maintain a system for monitoring international
- 28 dynamics of taxation in order to identify suspicious transactions, and the
- 29 perpetrators or other persons involved;
- 30 (l) provide and maintain access to up-to-date and adequate data and

1 information on all taxable persons, individuals, corporate bodies or all
2 agencies of Government involved in the collection of revenue for the
3 purpose of efficient, effective and correct tax administration and to prevent
4 tax evasion or fraud;

5 (m) maintain database, statistics, records and reports on persons,
6 organisations, proceeds, properties, documents or other items or assets
7 relating to tax administration including matters relating to tax waivers, fraud
8 or evasion;

9 (n) undertake and support research or similar measures with a view
10 to stimulating economic development and determine the manifestation,
11 extent, and effects of tax waivers, fraud, evasion and other matters that affect
12 effective tax administration and make recommendations to the Government
13 on appropriate intervention and preventive measures;

14 (o) collate and continually review all policies of the Government
15 relating to taxation and revenue generation and undertake a systematic and
16 progressive implementation of such policies;

17 (p) liaise with the office of the Attorney-General of the Federation,
18 any Government security and law enforcement agency, and such other
19 financial supervisory institutions in the enforcement and eradication of tax
20 related offences;

21 (q) issue taxpayer identification or any other equivalent identity to
22 every relevant taxable person in collaboration with tax authorities of States
23 or Local Governments, or the Joint Revenue Board;

24 (r) carry out and sustain public awareness and enlightenment
25 campaign on the benefits of tax compliance;

26 (s) carry out assigned administrative and oversight functions over
27 all taxes and levies accruable to the Government of the Federation and, as it
28 may be required, query, subpoena, sanction or reward any activity
29 pertaining to the assessment, collection of and accounting for revenues
30 accruable to the Government; and

1 (t) provide or receive assistance in the collection of revenue claims or
2 any other administrative assistance in tax matters with respect to any
3 agreement or arrangement made between the Government of the Federal
4 Republic of Nigeria and the Government of any country, person or body as may
5 be deemed necessary.

6 (2) The Service shall, with the approval of the Minister, make rules
7 and issue regulations as, in its opinion, are necessary or expedient for giving
8 full effect to the provisions of this Act and for the due administration of its
9 provisions; and such rules and regulations shall provide compliance
10 requirements and may include consequences for non-compliance in line with
11 relevant laws.

12 (3) The Service shall carry out such other activities as are necessary or
13 expedient for the full discharge of all or any of the functions under this Act
14 including-

15 (a) specifying the form of returns, claims, statements or notices
16 necessary for the due administration of the powers conferred on it by this Act;
17 and

18 (b) deploying appropriate technology or digital platforms to automate
19 any of its tax administration processes or in carrying out any of its functions
20 under this Act.

Assistance in
Tax Collection

21 5.-(1) The Service may, on request, assist a Nigerian State or Local
22 Government to collect or administer a tax.

23 (2) The assistance referred to in subsection (1) of this section, shall
24 only be provided in respect of a tax which the requesting government has the
25 statutory right to collect or administer, and such assistance may include-

26 (a) all the actions necessary for the proper assessment, collection,
27 accounting or enforcement of the tax;

28 (b) administration of personal income tax on any class or group of
29 individual taxpayers; or

1 (c) collection or enforcement of revenue claims on a particular
2 person.

3 (3) Any revenue collected on behalf of a State or Local
4 Government, or another tax authority, under this section, shall be remitted
5 directly to that State or Local Government, or relevant tax authority as may
6 be agreed by the parties.

7 (4) Where an agreement or arrangement between the Government
8 of Nigeria and the Government of another country to avoid double taxation
9 or provide administrative assistance in tax matters contains an obligation for
10 the collection of revenue claim due to the Government of that country or any
11 other administrative assistance on tax, the Service shall carry out such
12 obligation as may be prescribed in that agreement or arrangement.

13 (5) The Service may enter into agreement with the competent
14 authority of a country with which the Government of Nigeria entered into an
15 agreement or arrangement for the avoidance of double taxation or
16 administrative assistance in tax matters to prescribe the manner of the
17 performance of the administrative assistance obligation contained in that
18 agreement or arrangement.

19 (6) The Accountant-General of the Federation shall open a
20 designated account into which revenue claims collected by the Service on
21 behalf of the Government of any other country shall be paid pending the
22 remittance of the amount so collected to that country.

23 (7) Where assistance is requested under this section, the Service
24 shall carry out the assistance in line with the provisions of this Act and other
25 relevant laws, except with respect to time limits, and shall apply its powers
26 relating to the enforcement and collection of taxes as if the revenue were a
27 revenue within its jurisdiction under the Nigeria Tax Administration Act.

28 (8) The Service may take any interim measure, including any
29 judicial measure, in line with the provisions of this Act or other relevant laws
30 to preserve the collection of any revenue claim for which assistance has been

1 requested under this section.

2 (9) The Service may charge a fee as may be agreed with the requesting
3 authority to defray the cost of providing the assistance required under this
4 section.

5 (10) For the purpose of this section, "revenue claim" means any
6 amount of tax, levy, fees, charges or statutory contributions, due or owed,
7 including interest, administrative penalties, and cost of collection or
8 conservancy to a Nigerian local or state government and their agencies, or to
9 the government of another country with which the Government of Nigeria has
10 a subsisting agreement or arrangement to avoid double taxation or provide
11 administrative assistance in tax matters.

12 PART III

13 ESTABLISHMENT AND COMPOSITION OF THE GOVERNING BOARD

14 OF THE SERVICE, ETC.

Establishment
of the Governing
Board

15 6. There is established for the Service, a governing board known as
16 the Nigeria Revenue Service Board ("the Board") which shall have overall
17 supervision of the Service as specified in this Act.

Composition
of the Governing
Board

18 7.-(1) The Board shall consist of-

19 (a) the Executive Chairman of the Service, who shall be the Chairman
20 of the Board; and

21 (b) the following Ex-Officio members-

22 (i) a representative of the Minister responsible for Finance not below
23 the rank of a Director,

24 (ii) a representative of the Minister responsible for National Planning
25 not below the rank of a Director,

26 (iii) a representative of the Attorney-General of the Federation not
27 below the rank of a Director,

28 (iv) a representative of the Minister responsible for Petroleum and
29 Gas Resources not below the rank of a Director,

30 (v) the Governor of the Central Bank of Nigeria or a representative

- 1 not below the rank of a Deputy Governor,
- 2 (vi) the Chairman of the Revenue Mobilisation, Allocation and
- 3 Fiscal Commission or a representative who shall be a Commissioner
- 4 representing one of the States of the Federation,
- 5 (vii) the Comptroller-General of the Nigeria Custom Service or a
- 6 representative not below the rank of Deputy Comptroller-General, and
- 7 (viii) the Registrar-General of the Corporate Affairs Commission
- 8 or a representative not below the rank of a Director.
- 9 (2) Notwithstanding the provisions of subsection (1) of this
- 10 section, the President may appoint six members to represent each
- 11 geopolitical zone of Nigeria on the Board subject to such individuals
- 12 possessing academic or professional qualifications and expertise in
- 13 Taxation, Accountancy, Economics or Fiscal Policy, Law, Human Resource
- 14 Management, or Information Technology, provided that such appointments
- 15 shall ensure diversity of academic or professional qualifications and
- 16 expertise in the listed fields.
- 17 (3) All members of the Board, except the Executive Chairman,
- 18 shall serve on a part-time basis.
- 19 (4) The supplementary provisions set out in the First Schedule to
- 20 this Act shall have effect with respect to the proceedings of the Board and
- 21 other matters mentioned therein.
- 22 **8. The Board shall-**
- 23 (a) provide general policy guidelines relating to the functions of
- 24 the Service;
- 25 (b) manage and superintend the policies of the Service on matters
- 26 relating to the assessment, collection and accounting system under this Act
- 27 or any other law;
- 28 (c) review and approve the strategic plans of the Service;
- 29 (d) employ staff, and determine the terms and conditions of
- 30 service, including disciplinary measures, of the employees of the Service;

Powers of the
Board

	1	(e) stipulate remunerations, allowances, benefits and pensions of the
	2	staff and employees; and
	3	(f) do such other things which, in its opinion, are necessary to ensure
	4	the efficient performance of the functions of the Service under this Act.
Tenure of Office	5	9. (1) The Executive Chairman and other members of the Board,
	6	other than Ex-officio members, shall each hold office for a term of four years,
	7	renewable for another term of four years and no more.
	8	(2) A member of the Board shall hold office on such terms and
	9	conditions as may be specified in their letters of appointment.
Emoluments of members	10	10. The Executive Chairman and members of the Board shall be paid
	11	such emoluments, allowances and benefits as may be determined by the
	12	Service in collaboration with the National Salaries, Incomes and Wages
	13	Commission.
Cessation of Membership	14	11. A person shall cease to be a member of the Board, where the
	15	person-
	16	(a) not being an ex-officio member, resigns by a notice addressed to
	17	the President;
	18	(b) dies or becomes incapable of carrying on the functions of the
	19	office either arising from an infirmity of body, or mind;
	20	(c) becomes bankrupt or makes a compromise with creditors;
	21	(d) is convicted of a felony or of any offence involving dishonesty or
	22	fraud;
	23	(e) not being an ex-officio member, is removed from office by the
	24	President on grounds of public interest or in the interest of the Service;
	25	(f) has been found guilty of contravening the Code of Conduct Bureau
	26	and Tribunal Act, or gross misconduct in relation to their duties;
	27	(g) is disqualified from professional qualification by a competent
	28	authority;
	29	(h) not being an ex-officio member, the tenure expires as provided in
	30	section 9(2) of this Act; or

1 (i) ceases to occupy the office by virtue of which the person
2 becomes a member of the Board.

3 **12.**-(1) Any power conferred or any duty imposed upon the Board
4 may be exercised or performed by the Board or by an officer authorised by
5 the Board, generally or specifically in that behalf.

Delegation of
Power

6 (2) The Board may modify or reverse any decision made by an
7 authorised officer regarding any tax or taxable income, and the reversal or
8 modification of the decision by the Board shall have effect as if it were the
9 original decision made in respect of the matter concerned.

10 (3) An order, ruling or directive made or given by an approved
11 committee of the Board pursuant to this section shall not be treated as an
12 order, ruling or directive of the Board, until the order, ruling or directive has
13 been ratified by the Board pursuant to the powers vested on the Board under
14 this Act.

15 **13.**-(1) There shall be a Secretary for the Board who shall be
16 appointed by the Board from within the Service.

Secretary to the
Board

17 (2) The Secretary shall be responsible for-

18 (a) issuing notices of meetings of the Board;

19 (b) keeping records of the proceedings of the Board; and

20 (c) carrying out such other duties as the Executive Chairman or the
21 Board may direct.

22 **14.**-(1) There shall be a technical committee of the Board ("the
23 Technical Committee") which shall consist of-

Establishment
of Technical
Committee of
the Board

24 (a) the Executive Chairman as the Chairman;

25 (b) two members of the Board of the Service;

26 (c) the Coordinating Directors in the Service;

27 (d) the Legal Adviser of the Service as appointed by the Board;

28 (e) the Director in charge of Tax Policy matters.

29 (2) The Secretary to the Board shall be the Secretary to the
30 Technical Committee.

1 (3) The Technical Committee may co-opt, from the Service, such
2 director or officer as it may deem necessary for the effective performance of its
3 functions under this Act.

Functions of
the Technical
Committee

4 **15.** The Technical Committee shall-

5 (a) consider all tax matters that require professional or technical
6 expertise, and make recommendations to the Board;

7 (b) advise the Board on any aspect of the functions and powers of the
8 Service under this Act; and

9 (c) attend to such other matters as may be referred to it by the Board.

10 PART IV

11 MANAGEMENT AND STAFF OF THE SERVICE.

Executive
Chairman of the
Service

12 **16.** The Executive Chairman shall -

13 (a) be appointed by the President subject to confirmation of the
14 Senate;

15 (b) be the chief executive and accounting officer of the Service;

16 (c) be responsible for the execution of the policies and the overall day-
17 to-day administration of the Service; and

18 (d) have relevant qualifications, knowledge, cognate experience and
19 expertise in, accountancy, economics, taxation, law or related fields.

Coordinating
Directors of the
Service

20 **17.**-(1) The Board shall appoint not more than Eight Coordinating
21 Directors for the Service, provided that not more than two Coordinating
22 Directors shall be appointed from a geopolitical zone.

23 (2) A Coordinating Director shall possess cognate experience in
24 relevant fields, and shall have attained the rank of Director in the Service.

25 (3) A Coordinating Director shall-

26 (a) head, and be responsible for the day-to-day administration of a
27 functional group in the Service; and

28 (b) perform all such duties or functions as may, from time to time, be
29 required by the Board, Management or Executive Chairman of the Service.

30 (4) A Coordinating Director shall hold office for a term of four years

1 and may be renewed for a further term of four years and no more.

2 (5) A Coordinating Director shall be paid such remuneration and
3 allowances, as may be determined by the Board.

4 (6) A Coordinating Director shall, save as provided in this Act, be
5 subject to the terms and conditions of his appointment.

6 (7) Notwithstanding the provisions of subsection (4) of this
7 section, a Coordinating Director shall cease to hold office as a Coordinating
8 Director of the Service, where the-

9 (a) person resigns by a notice, under his hand, addressed to the
10 Executive Chairman;

11 (b) person becomes incapable of carrying on the functions of the
12 office either arising from an infirmity of body or mind;

13 (c) person is convicted of a felony or any offence involving
14 dishonesty or fraud; or

15 (d) Board is satisfied that it is not in the interest of the Service or in
16 the interest of the public for the person to continue in office, and the Board
17 removes such person from office.

18 (8) For the purpose of this section, "Functional group" means a
19 group of departments, divisions or units functionally related and aligned
20 with the

21 (9) aim of performing a given function or set of functions relevant
22 to the realisation of the goals of the Service.

23 **18.**(1) There is established for the Service a management
24 committee known as the Nigeria Revenue Service Management Committee
25 ("the Management") which shall be responsible for policy implementation,
26 and supervision of the day-to-day activities of the Service.

Establishment
and Composition
of the Management
Committee

27 (2) The Management shall consist of the-

28 (a) Executive Chairman of the Service, who shall be the head; and

29 (b) Coordinating Directors appointed under this Act.

Staff of the
Service

1 **19.**-(1) The Board may appoint such other persons to be employees of
2 the Service for the proper and efficient performance of the functions of the
3 Service under this Act and on such terms and conditions as may be prescribed
4 by the Board.

5 (2) Where the Board thinks it expedient that any vacancy in the
6 Service should be filled by a person holding office in the Civil Service of the
7 Federation or of a State, it shall notify the appropriate Civil Service to that
8 effect and thereafter the Board, may, by arrangement with the Civil Service
9 Commission concerned, cause such vacancy to be filled by way of secondment
10 or transfer.

11 (3) On grounds of public policy or for the purpose of capacity
12 building or comparative experience, the Service may approve a temporary stay
13 of any staff of the Service with agencies, organisations or other bodies subject
14 to such terms and conditions as the Service may deem fit.

15 (4) The Service may appoint and employ consultants, accountants,
16 other professionals or agents to transact any business or to do any act required
17 to be transacted or done in the execution of its functions under this Act,
18 provided that such consultants shall not carry out the duties of assessment or
19 collection of tax, tax compliance or enforcement activities, or routine
20 responsibilities of tax officials.

Pensions

21 **20.**-(1) Employment in the Service shall be subject to the provisions
22 of the Pension Reform Act, and an officer or a person holding pensionable
23 employment in the Service shall be entitled to pensions and other retirement
24 benefits as prescribed under the Pension Reform Act.

25 (2) Notwithstanding the provisions of subsection (1) of this section,
26 nothing shall prevent the Board from appointing any person to any office on
27 terms which preclude the grant of pensions or other retirement benefits.

28 (3) For the purpose of the application of the provisions of the Pension
29 Reform Act, any power exercisable by a Minister or other authority of the
30 Government of the Federation, not being the power to make regulations, is

1 vested in and shall be exercisable by the Board.

2 **21-(1)** Subject to the provisions of this Act, the Board may make Staff regulations
 3 regulations relating generally to the conditions of service of the staff and, in
 4 particular, such regulations may provide for the appointment, promotion,
 5 discipline, termination or dismissal of staff or employees of the Service.

6 **(2)** The staff regulations made pursuant to subsection (1) of this
 7 section shall be issued to its staff in such manner as the Service may from
 8 time to time determine.

9 PART V

10 FINANCIAL PROVISIONS

11 **22.** The Service shall establish and maintain a fund which shall Funds of the
Service
 12 consist of, and to which shall be credited-

13 **(a)** a percentage, as may be determined by the National Assembly,
 14 of the total revenue collected by the Service which may be appropriated by
 15 the National Assembly for the capital and recurrent expenditures of the
 16 Service;

17 **(b)** all sums of money accruing to the Service by way of grants-in-
 18 aid, gifts, testamentary dispositions, endowments and contributions from
 19 any source;

20 **(c)** such moneys as may be granted to the Service by the Federal,
 21 State or Local Governments or other donor agencies, provided such grants
 22 are not intended for purposes contrary to the objective of the Act or functions
 23 of the Service; and

24 **(d)** all other moneys which may, from time to time, accrue to the
 25 Service from other sources, including charges for assistance in tax
 26 collection, the disposal, lease or hire of, or any other dealing with, any
 27 property vested in or acquired by the Service.

28 **23.** The Fund established under section 22 of this Act shall be used Expenditure of
the Service
 29 for-

30 **(a)** emoluments and allowances payable to the Executive

- 1 Chairman and other members of the Board;
- 2 (b) reimbursements to members of the Board or any committee set up
- 3 by the Board for such expenses as may be expressly authorised by the Service;
- 4 (c) remunerations and other costs of employment of the staff of the
- 5 Service;
- 6 (d) pensions and other retirement benefits under or pursuant to this
- 7 Act or any other law;
- 8 (e) costs of acquisition and upkeep of premises belonging to the
- 9 Service and any other capital expenditure of the Service;
- 10 (f) investments, maintenance of utilities, staff promotion, training,
- 11 research and similar activities;
- 12 (g) costs necessary for the day-to-day operations of the Service;
- 13 (h) all sums of money payable by the Service by way of grants-in-
- 14 aids, gifts, testamentary dispositions, endowments, etc.; and
- 15 (i) any other payment for anything incidental to the foregoing
- 16 provisions or in connection with or incidental to any other function of the
- 17 Service under this Act.
- Estimates 18 **24.** The Service shall prepare, not later than 30th September in each
- 19 year, an estimate of its income and expenditure for the succeeding year for the
- 20 purpose of appropriation by the National Assembly.
- Accounts and 21 **25.** The Service shall keep proper accounts and records, and such
- Audit 22 accounts shall, not later than six months after the end of each year, be audited
- 23 by auditors appointed by the Board from the list and in accordance with the
- 24 guidelines supplied by the Auditor-General for the Federation.
- Annual Report 25 **26.**-(1) The Service shall, not later than 30th September each year,
- 26 submit to the Minister, a report of its activities during the immediately
- 27 preceding year and shall include in such report the audited accounts of the
- 28 Service.
- 29 (2) The Minister shall within 30 days of receipt of the report present a
- 30 copy of the report to the-

- 1 (a) Federal Executive Council; and
- 2 (b) National Assembly.
- 3 **27.**-(1) Subject to subsection (2) of this section, the Service may Power to accept
4 accept gifts of land, money or other property on such terms and conditions, if gifts
5 any, as may be specified by the person or organisation making the gift.
- 6 (2) The Service shall not accept any gift if the conditions attached
7 are inconsistent with any law.
- 8 **28.** The Service may, with the approval of the Minister, borrow by Power to borrow
9 way of loan, overdraft or otherwise from any source, such sums as it may
10 require for the performance of its functions and meeting of its obligations
11 under this Act.
- 12 **29.** The Service is exempt from all income taxes imposed under Tax
13 any law in Nigeria provided that the exemption shall not relieve the Service Exemptions
14 from the statutory obligation to deduct and remit taxes as may be required by
15 the relevant tax laws.
- 16 **30.** The Executive Chairman of the Service shall- Accountability
- 17 (a) keep proper accounting records, in a manner as may be
18 determined, by the Board or relevant law, in respect of all-
- 19 (i) revenues and expenditure of the Service;
- 20 (ii) its assets, liabilities and other financial transactions; and
- 21 (iii) other revenues collected by the Service, including income on
22 investments;
- 23 (b) Prepare an annual report, including financial statements, in
24 accordance with generally accepted accounting principles and practices;
25 and
- 26 (c) ensure that the available accounting resources of the Service are
27 adequate and used economically in the most effective and efficient manner,
28 and the accounting and other financial records are properly safeguarded.

1 PART VI

2 MISCELLANEOUS PROVISIONS

General directions
of the Minister

3 31.-(1) The Minister may, after consultation with the Executive
4 Chairman, give written directions to the Service on general policy matters and
5 the Service shall comply with such directions.

6 (2) The Minister shall not give any direction in respect of any
7 particular person which would have the effect of requiring the Service to
8 increase or decrease any assessment of tax made or to be made or any relief
9 given or to be given or to defer the collection of any tax or judgement debt due,
10 or which would have the effect of initiating, forbidding the initiation of,
11 withdrawing or altering the normal course of any legal proceeding, relating
12 either to the recovery of any tax or to any offence under any of the tax laws
13 listed in the Second Schedule.

14 (3) In any legal proceeding under this Act or any of the laws
15 administered by the Service, any act or thing done by the Service or the Board
16 in pursuance of any of the laws referred to in subsection (2) of this section shall
17 not be subject to challenge on the ground that such act or thing done was not
18 proved to be in accordance with any direction given by the Minister.

Information and
documents to be
confidential

19 32.-(1) Without prejudice to the provisions of any other Act
20 concerning data privacy or data protection, institutional information or
21 communication, all internal information, communications, documents or
22 memoranda of the Service are confidential.

23 (2) Except as otherwise provided under this Act, any other law or any
24 enabling agreement or arrangement or as otherwise authorised by the
25 Executive Chairman or management of the Service, any person who discloses
26 or attempts to disclose institutional information, communication, document or
27 memorandum of the Service is liable on conviction to a fine not exceeding
28 N5,000,000.00 or to imprisonment for a term not exceeding three years or to
29 both fine and imprisonment.

1 33.-(1) A person acting in an official capacity or employed in the
2 administration of this Act shall regard and deal with originals or copies of all
3 documents, information, returns, notices or assessment, lists relating to the
4 business, assets, liabilities, profits or items of profits of any person as secret
5 and confidential.

Official Secrecy
and Confidentiality

6 (2) A person acting in an official capacity or employed in the
7 administration of this Act who, being in possession of or control of, originals
8 or copies of any document, information, return, notice or assessment, list
9 relating to business, assets, liabilities, profits or items of profits of any
10 person, communicates or attempts to communicate such information or
11 anything contained in the document, return, notice or assessment, list or
12 copy to any person other than-

13 (a) a person authorised by the Service to communicate it;

14 (b) by an order of the court; or

15 (c) for the purpose of this Act or any other tax law in Nigeria,

16 commits an offence under this Act is liable on conviction to a fine not
17 exceeding N5,000,000.00 or to imprisonment for a term not exceeding three
18 years or to both fine and imprisonment.

19 (3) A person appointed or employed under this Act shall not be
20 required to produce any document, information, return, notice or
21 assessment, or to divulge or communicate any information that comes into
22 his possession in the performance of his duties except as may be necessary in
23 order to institute a legal proceeding or in the course of a legal proceeding
24 relating to tax in Nigeria.

25 (4) The obligation as to secrecy imposed by this Act shall not
26 prevent the disclosure of relevant information to an authorised officer of the
27 Government of a country with which Nigeria has entered into any treaty,
28 agreement or arrangement on tax matters.

29 34. Anything done or required to be done by the Service pursuant to
30 any of its powers or functions under this Act or the laws listed in the Second

Endorsement

Limitation of
suits against the
Service

1 Schedule may be endorsed by the Executive Chairman or an authorised officer
2 of the Service.

3 **35.**-(1) Subject to the provisions of this Act, the provisions of the
4 Public Officers Protection Act shall apply in relation to any suit instituted
5 against any member of the Board, the Executive Chairman, officer or
6 employee of the Service or the Service.

7 (2) Notwithstanding anything contained in any other law, no suit
8 against the Service, Executive Chairman, member of the Board, or any other
9 officer or employee of the Service for any act done in pursuance of this Act, any
10 other law, any public duty or authority, or in respect of any alleged neglect or
11 default in the execution of the provisions of this Act, shall lie or be instituted in
12 any court unless it is commenced-

13 (a) within three months after the act, neglect or default complained of;

14 (b) in the case of a continuation of damage or injury, within six
15 months after the ceasing of such damage or injury.

16 (3) No suit shall be commenced against the Service, Executive
17 Chairman, a member of the Board, or any other officer or employee of the
18 Service before the expiration of one month after written notice of intention to
19 commence the suit shall have been served on it by the intending plaintiff or his
20 agent.

21 (4) The notice referred to in subsection (3) of this section shall clearly
22 state the-

23 (a) cause of action;

24 (b) particulars of claim;

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

26 (d) relief to be claimed.

Service of
documents

27 **36.** A notice, summons or other document required or authorised to be
28 served on the Service under the provisions of this Act or any other law may be
29 served by delivering it to the Executive Chairman, sending it by registered post
30 or courier service addressed to the Executive Chairman at the principal office

1 of the Service, delivered to a designated e-mail address of the Service, or
2 other electronic means as may be provided by the Service.

3 **37.**-(1) In any action or suit against the Service, no execution or
4 attachment of process in the nature thereof shall be issued against the
5 Service unless, at least, three months' notice of the intention to execute or
6 attach has been given to the Service.

Restriction on
execution against
property of the
Service

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

11 **38.** The Executive Chairman, a member of the Board,
12 Coordinating Director or any officer or employee of the Service shall be
13 indemnified out of the assets of the Service against any liability incurred in
14 defending any legal proceeding, brought against them in their capacity as
15 Executive Chairman, member of the Board, officer or other employee of the
16 Service.

Indemnity

17 **39.** The Accountant-General of the Federation shall, not later than
18 30 days of receiving a warrant endorsed by the Executive Chairman of the
19 Service and approved by a Judicial Officer in accordance with the Third
20 Schedule to this Act, deduct un-remitted revenue due from any Ministry,
21 Department, Agency or Government from its budgetary allocation or such
22 other money accruing to it, and shall remit the deductions to the Service.

Accountant-
General to deduct
un-remitted revenue

23 **40.**-(1) The Federal Inland Revenue Service (Establishment) Act
24 No. 13, 2007 ("the repealed Act") is repealed.

Repeal of Act
No. 13, 2007

25 (2) Without prejudice to section 6 of the Interpretation Act, the
26 repeal of the Act referred to in subsection (1) of this section shall not affect
27 anything done or purported to have been done under the repealed Act.

28 **41.** Notwithstanding anything in this Act-

Savings and
Transitional
Provisions

29 (a) the "Nigeria Revenue Service" is vested with all powers, rights,
30 functions, obligations, and other acts of the Federal Inland Revenue Service

1 ("the Former Service");

2 (b) anything done or purported to have been done by the former
3 Service, its Board, Technical Committee or the Executive Chairman shall
4 continue to subsist as if done under this Act and any action or purported action
5 shall be deemed to have been taken by the Service, Board, Technical
6 Committee or Executive Chairman established under this Act;

7 (c) the Executive Chairman, members of the Board and Coordinating
8 Directors holding office in the Former Service before the commencement of
9 this Act are transferred to the Service in their respective capacities, and shall
10 continue to hold office for the unexpired duration of their term;

11 (d) the employment of a director, officer or employee who,
12 immediately before the commencement of this Act, held office in the former
13 Service is transferred to the Service established under this Act on terms and
14 conditions not less favourable than those obtainable immediately upon the
15 commencement of this Act;

16 (e) all the rights and obligations previously vested in the Executive
17 Chairman of the former Service under the repealed Act are hereby transferred
18 to the Executive Chairman appointed under this Act;

19 (f) all notices, guidelines, rules, orders, regulations, or other
20 subsidiary legislations, legal proceedings, appeals, made under the repealed
21 Act shall continue to have effect as if made under the corresponding provisions
22 of this Act;

23 (g) any enforcement process or proceedings commenced or pending
24 prior to the commencement of this Act in connection with any breach,
25 contravention or non-compliance of or under the repealed Act may be
26 continued and disposed of under the repealed Act;

27 (h) all assets, funds, resources and other immovable property which,
28 before the commencement of this Act, were vested in the former Service shall
29 be vested in the Service established under this Act;

30 (i) the administration of any real property that was before the coming

1 into force of this Act under the administration or administrative
2 responsibility of the former Service is transferred to the Service established
3 under this Act;

4 (j) all rights, interests, obligations and liabilities of the former
5 Service existing before the commencement of this Act under any contract or
6 instrument, or in law or in equity, shall by virtue of this Act, be vested in the
7 Service established under this Act;

8 (k) any contract or instrument referred to in paragraph (j) of this
9 section shall be of the same force and effect against or in favour of the
10 Service established under this Act and shall be enforceable as fully and
11 effectively as if, the former Service existing before the commencement of
12 this Act, had been named or had been a party; and

13 (l) every affidavit sworn or document duly certified by an officer of
14 the former Service before the coming into force of this Act has the same
15 probative value as if it were sworn or certified by an employee of the Service
16 established under this Act.

17 (m) Any disciplinary proceeding, appeal or grievance pending or
18 existing against any employee of the former Service, shall be continued and
19 completed by the Service established under this Act.

20 **42.** In this Act-

Interpretation

21 "agreement or arrangement" means a tax treaty or tax information exchange
22 agreement imposing an obligation on the government of Nigeria to
23 exchange tax information with another jurisdiction;

24 "Board" means the Governing Board of the Service established under
25 section 6 of this Act;

26 "Chairman" means the Chairman of the Board appointed pursuant to section
27 7(1)(a) of this Act;

28 "Consultants" includes accountants, lawyers, tax practitioners or any other
29 professional that has been certified by a recognised professional body in
30 Nigeria, and accredited or enrolled by the Service;

1 "Coordinating Director" refers to the Coordinating Director appointed
2 pursuant to section 17 of this Act;

3 "document" includes any record of information evidencing a transaction,
4 supporting accounts or schedules, accounting or inventory ledger, including
5 reports, agreements, correspondences, memoranda, minutes of meeting, or any
6 such record however compiled, recorded or stored, whether written or printed
7 or micro-filmed, in digital, magnetic, electronic or optical form or otherwise,
8 and all types of information stored on digital devices, computer or any other
9 similar equipment;

10 "Executive Chairman" means the Executive Chairman of the Service
11 appointed under section 16 of this Act;

12 "Government" means the Federal Government, State Government or the
13 Federal Capital Territory and the Local Government Council;

14 "gross misconduct" has the meaning ascribed to it in the Public Service Rules
15 of the Federal Republic of Nigeria;

16 "Judicial Officer" means for the purpose of this Act, a holder of the judicial
17 office of a court in Nigeria having jurisdiction over any matter contained in this
18 Act or any relevant tax law;

19 "Minister" means the Minister charged with responsibility for matters relating
20 to finance and "Ministry" shall be construed accordingly;

21 "Nigeria" for the purpose of this Act and the laws listed in the Second Schedule
22 to this Act, means the Federal Republic of Nigeria, and when used in a
23 geographical sense, it includes the territorial waters of the Federal Republic of
24 Nigeria, and any area outside the territorial waters, including the continental
25 shelf, which in accordance with international law has been or may hereafter be
26 designated, under the law of the Federal Republic of Nigeria, as an area within
27 which the right of the Federal Republic of Nigeria with respect to the seabed, its
28 subsoil, its superjacent waters and their natural resources may be exercised
29 now and in the future;

30 "person" includes an individual or a body of individuals, a company or body of

1 companies, any incorporated or unincorporated body of persons;
2 "President" means the President of the Federal Republic of Nigeria;
3 "Service" means the Nigeria Revenue Service established under this Act;
4 "tax" includes any duty, levy or other revenue accruable to the Government
5 in full or in part under this Act, the laws listed in the Second Schedule to this
6 Act or any other law.

7 **43.**This Bill may be cited as the Nigeria Revenue Service Short title
8 (Establishment) Bill, 2024.

1 FIRST SCHEDULE

2 [Section 7(4)]

3 SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD

4 *Proceedings of the Board*

5 1. Subject to this Act and Section 27 of the Interpretation Act, the
6 Board shall have power to regulate its proceedings and may make standing
7 orders with respect to the holding of its meetings, and those of its committees,
8 notices to be given, the keeping of minutes of its proceedings, the custody and
9 production for inspection of such minutes and such other matters as the Board
10 may, from time to time, determine.

11 2. There shall be at least four ordinary meetings of the Board in every
12 calendar year and subject to, the Board shall meet whenever it is convened by
13 the Chairman, and if the Chairman is requested to do so by notice given by not
14 less than four other members, a meeting of the Board shall be convened within
15 14 days from the date on which the notice was given.

16 3. Every meeting of the Board shall be presided over by the Chairman
17 and if the Chairman is unable to attend, the members present at the meeting
18 shall elect one of them to preside at the meeting.

19 4. The quorum of any meeting of the Board shall consist of the
20 Chairman, or the person presiding at the meeting pursuant to paragraph 2 of
21 this Schedule, and four other members.

22 5. The Board shall meet for the conduct of its business at such places
23 and on such days as the Chairman may appoint.

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

27 7. The Chairman shall, in the case of an equality of votes, have a
28 casting vote in addition to a deliberative vote.

29 8. Where the Board seeks the advice of any person on a particular
30 matter, the Board may invite that person to attend for such period as it deems

1 fit, but a person who is invited by virtue of this paragraph shall not be
2 entitled to vote at any meeting of the Board and shall not count towards the
3 quorum.

4 *Committees*

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

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

14 11. A decision of a committee of the Board shall be of no effect until
15 it is confirmed by the Board.

16 *Miscellaneous*

17 12. The fixing of the seal of the Service shall be authenticated by
18 the signature of the Executive Chairman and the Secretary to the Board or
19 the Executive Chairman and such other person authorised by the Board to
20 act for that purpose.

21 13. A contract or an instalment which, if made or executed by a
22 person not being a body corporate, would not be required to be under seal,
23 may be made or executed on behalf of the Service by the Executive
24 Chairman or by a person generally or specifically authorised to act for that
25 purpose by the Board.

26 14. A document purporting to be a contract, an instrument or other
27 document signed or sealed on behalf of the Service shall be received in
28 evidence and, unless the contrary is proved, be presumed to have been
29 properly signed or sealed.

30 15. The validity of any proceeding of the Board or its committees

- 1 shall not be affected by-
- 2 (a) any vacancy in the membership of the Board or its committees;
- 3 (b) reason that a person not entitled to do so took part in the
- 4 proceedings; or
- 5 (c) any defect in the appointment of a member.
- 6 16. In the discharge of their responsibilities, members of the Board
- 7 shall-
- 8 (a) act in utmost good faith, with care, skill and diligence;
- 9 (b) not act in any circumstance where their personal interests conflict
- 10 with the interests of the Service;
- 11 (c) not make secret profit in the course of discharging their official
- 12 duties under this Act;
- 13 (d) not accept any gift or advantage in whatever form or manner for
- 14 anything done or likely to be done with respect to their responsibilities under
- 15 this Act; and
- 16 (e) adhere to all the duties and obligations specified for directors
- 17 under the Companies and Allied Matters Act.
- 18 17. Any member of the Board or committee who has a personal
- 19 interest in any contract or arrangement entered into or proposed to be
- 20 considered by the Board or any committee shall-
- 21 (a) disclose such interest to the Board or committee; and
- 22 (b) not vote on any question relating to the contract or arrangement.

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SECOND SCHEDULE

[Section 4]

LEGISLATIONS ADMINISTERED BY THE SERVICE

1. Nigeria Tax Act, 2024.

2. Nigeria Tax Administration Act, 2024.

3. Laws imposing collection of taxes, fees and levies collected by other Government entities including signature bonus, pipeline fees, penalty for gas flared, depot levies and licences, fees for Oil Exploration Licence (OEL), Oil Mining Licence (OML), Oil Production Licence (OPL), royalties, rents (productive and non-productive), fees for licences to operate drilling rigs, fees for oil pipeline licences, haulage fees and all such fees prevalent in the oil industry but not limited to the above listed.

4. All regulations, proclamations, order, government notices or rules issued in terms of these legislations or any revenue of the government.

5. Any other law for the assessment, collection and accounting of revenue accruable to the Government of the Federation as may be made by the National Assembly from time to time or regulation incidental to those laws, conferring any power, duty and obligation on the Service, or where no administrative provisions have been made for such tax, duty or levy.

THIRD SCHEDULE

(Section 39)

FORM OF WARRANT OF DEDUCTION AT SOURCE

To the Accountant General of the Federation,

Pursuant to section 39 of the Nigeria Revenue Service Bill 2024, you are hereby required to deduct at source and remit to the Nigeria Revenue Service within 30 days of the receipt of this warrant, the sum of..... accruing to the..... (Ministry, Department or Agency of Government) whose principal address is at....., from its budgetary allocation or such other money accruing to it, being revenue deducted and not remitted by it.

2. The particulars of the revenue to be deducted and remitted are in respect of-

Value Added Tax

Amount of Tax N: k
.....

Stamp duty

Amount of Tax N: k
.....

Withholding Tax

Amount of Tax N: k
.....

SIGNED and issued by:

Signature.....thisday of..... 20..

Executive Chairman

Nigeria Revenue Service

Signature.....thisday of..... 20...

Judicial Officer

EXPLANATORY MEMORANDUM

(This memorandum does not form part of this Act but intends to explain its purports)

This Bill seeks to repeal the Federal Inland Revenue Service (Establishment) Act, No.13, 2007 and enact the Nigeria Revenue Service (Establishment) Act, 2024 to establish the Nigeria Revenue Service, Charged with Powers of Assessment, Collection of, and Accounting for Revenue Accruable to the Government of the Federation.