



CROSS RIVER STATE OF NIGERIA

LAW NO. 16 (2015)

A Law to amend the Cross River State Revenue Administration Law 2011 and for other matters connected therewith. Long Title.

Commencement.

The Cross River State House of Assembly enact as follows -

Enactment.

1. The Cross River State Revenue Administration Law, 2011 (herein after called "the Principal Law") is hereby amended as follows - Amendment of the Principal Law.

(a) delete paragraph (a) of Section 3 of the Principal Law and substitute a new paragraph (a) as follows -

"(3) (a) the Executive Chairman of the State Internal Revenue Service as Chairman of the Board who shall be a person experienced in taxation and a member of a relevant recognized professional body or a trained Economist, appointed by the State Governor, subject to confirmation by the State House of Assembly".

(b) repeal paragraph (d) of Sub-Section (1) of Section 3 of the Principal Law;

(c) repeal the phrase "Executive Director" appearing in line 2 of subsection (1) of Section 4 of the Principal Law thereof;

(d) delete the phrase and proviso "discipline of such staff; provided that senior staff recruitment shall be by recommendation to the Civil Service Commission appearing in lines 2 to 4 of paragraph (f) of subsection (1) of Section 6 of the Principal Law and substitute it with a new phrase as follows -

"disciplinary measures of the employees of the Service"

(e) insert new paragraphs (i)(a) and (j)(b) between paragraphs (h) and (i) of subsection (1) of Section 6 of the Principal Law as follows -

(i)(a) assess person and individuals chargeable with tax or any levy as maybe appropriate;

(j)(b) assess, collect, account and enforce payment of taxes and levies as maybe due to the Government or any of its Agencies; and";

- (f) repeal the phrase "Executive Director" appearing in line 1 of paragraph (b) of subsection (1) of Section 8 of the Principal Law thereof;
- (g) delete the phrase "Chief Executive" appearing in line 1 of Sub-Section (2) of Section 14 of the Principal Law and substitute it with the phrase "Executive Chairman" thereof;
- (h) delete sub-section (3) of Section 14 of the Principal Law and substitute it with a new sub-section (3) as follows -
 - "(3) The Executive Chairman, Legal Adviser and Heads of Department shall constitute the Management Team of the Service";
- (i) delete subsection (1) of Section 16 of the Principal Law and substitute it with the following new subsection (1) -
 - "(1) subject to the provision of this Section, the Board may appoint such other persons to be employees of the Service and on such terms and conditions including salaries, allowances and other benefits as may be contained in their letters of appointment;
- (j) delete paragraph (a) of Section 18 of the Principal Law and substitute it with the following new paragraph (a) -
 - "(a) first charge as follows -
 - (i) 8% of all revenue collected by the service in the preceding month as ~~administrative charge or cost of collection; and~~
 - (ii) 2% of all revenue collected by the service in the preceding month for oversight of all revenue generating Ministries, Departments and Agencies in the State;
- (k) delete the word "Act" appearing in line 1 of paragraph (a) of Section 66 of the Principal Law and substitute it with the word "Law" thereof;
- (l) delete the word "Act" appearing in line 1 of paragraph (b) of Section 66 of the Principal Law and substitute it with the word "Law" thereof.

2. This Law maybe cited as the Cross River State Revenue Administration (Amendment) law, 2015 and shall come into force on theday of2015.

Short Title/Commencement

Cross River State Tourism Development Levy Law, 2017

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

[Handwritten Signature]
ELDER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

I assent

[Handwritten Signature]

SENATOR (PROF.) BEN AYADE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 6TH day of NOV 2015