



# KEBBI STATE OF NIGERIA

LAW NO: 002 OF 2019

I ASSENT this.....<sup>15<sup>TH</sup></sup> day of <sup>August</sup>.....2019

*Atululame*  
Sen. Abubakar Atiku Bagudu  
The Executive Governor  
Kebbi State.

**A BILL FOR A LAW TO MAKE PROVISION FOR THE ADMINISTRATION AND COLLECTION OF REVENUE DUE TO THE STATE GOVERNMENT AND LOCAL GOVERNMENT COUNCILS AND TO ESTABLISH THE RELEVANT ADMINISTRATIVE STRUCTURES AND FOR OTHER MATTERS CONNECTED THEREWITH**

BE IT ENACTED BY THE KEBBI STATE HOUSE OF ASSEMBLY as follows: -

Citation and Commencement. 1. This law may be cited as the Administration and Collection of Revenue Due to the Government and Local Government Councils Law, 2019 and shall come into force on .....<sup>15<sup>TH</sup></sup> day of <sup>August</sup>.....2019.

Interpretation. 2. In this Law, unless the context otherwise requires:-  
"Authorized Officer" means any person employed in the Internal Revenue Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the chairman to perform or carry out specific functions under this Law;  
"Board" means the Kebbi State Board of Internal Revenue Service established under Section 1 of this Law;  
"Book" includes any register, document or other records of information and any account or accounting record however compiled, recorded, or store, whether in written or printed form or micro-film, digital, magnetic or electronic form of otherwise;

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

aq/9asi 15/8/2019.

**(ALH. MUHAMMAD USMAN G/GAJI),**

Ag. Clerk to the House.