



BENUE STATE OF NIGERIA

2020 NO:.....

**A LAW TO AMEND THE
INTERNAL REVENUE
ADMINISTRATION LAW 2015
AND FOR PURPOSES
CONNECTED THEREWITH**



BENUE STATE OF NIGERIA

2020 NO:

**A LAW TO AMEND THE INTERNAL REVENUE
ADMINISTRATION LAW 2015 AND FOR PURPOSES
CONNECTED THEREWITH, 2020.**



BENUE STATE OF NIGERIA

A LAW TO AMEND THE INTERNAL REVENUE ADMINISTRATION LAW 2015 AND FOR PURPOSES CONNECTED THEREWITH, 2020.

()

Date of Commencement

ENACTED by the House of Assembly of Benue State as follows:

1. This Law may be cited as the Internal Revenue Administration (Amendment) Law 2020 and shall come into effect on theDay of 2020.

Title and Commencement

2. The Internal Revenue Administration Law 2015 (the Principal Law) is hereby amended in the following respects.

Amendment to the Principal Law

A. by the deletion of section 4 of the proposed amendment and the retention of Section 4(1) and (2) in the Principal Law.

(3) One of the External Members shall be nominated as Vice-Chairman of the Board who shall have powers to summon the meeting of the Board in the absence of the Chairman.

(4) Decisions of the Board shall be made by majority of members present and voting at meetings.

By the deletion of section 5(3) of the principal law and the substitution thereof of the following new sub-section 3&4 thus:

“3. “The Board shall for the purpose of exercising its powers meet at least four (4) times in a year: provided that the Chairman may call an extraordinary meeting of the Board, if requested in writing by not less than one third of the members of the Board”.

“4. “Where the Chairman fails or neglects to summon or call a statutory or extraordinary meeting as stipulated in sub-section 3 here above, the Vice Chairman shall summon or call the meeting and decision reached

thereat shall be as binding as decision reached at any other meeting of the Board”.

- B. By the deletion of sub-section 10(2) of the Principal Law and the Substitution of Vice-Chairman in place of a Director:

“Any five (5) members of the Board, one of who shall be the Chairman or the Vice- Chairman shall constitute the quorum”.

- C. section 67(7) of the principal law be rephrase to read:

“All revenue/funds collected or generated by Ministries, Agencies and Institutions belong to the State Government and shall be paid into the Consolidated Revenue account of Benue State Government within forty eight (48) hours”.

- D. Schedule VIII to the Principal Law amended to include:

SCHEDULE VIII

1. The provision of section 6(d) of the law notwithstanding the following ministries, Agencies and institutions are hereby classified as essential service providers for the purpose of utilizing 75% of their internally generated revenue:

MINISTRIES

Ministry of Agriculture;
Ministry of Arts, Culture and Tourism;
Ministry of Education, Science and Technology,
Ministry of Health and Human Services;
Ministry of Housing and Urban Development;
Ministry of Lands, Survey and Solid Minerals;
Ministry of Information and Orientation;
Ministry of Industry, Trade and Investment;
Ministry of Justice;
Ministry of Water Resources;
Ministry of Works, Transport and Energy;
The Judiciary.

DEPARTMENTS

Fire Service; Bureau of Internal Affairs; and Special Services

AGENCIES

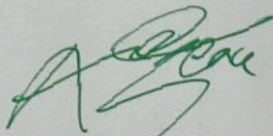
Benue State Environmental Sanitation Agency;
Benue State Examination Board;
Benue State Sport Council;
Benue State Urban Development Board;
Benue State Water Board;
Radio Benue;
Benue State Teaching Service Board;
Benue State Scholarship Board.

INSTITUTIONS:

Akawe Tokula Polytechnic, Makurdi
Akperan Orshi Polytechnic Gboko;
Benue State Polytechnic, Ugbokolo;
Benue State University;
Benue State University Teaching Hospital;
Collage of Education Katsina-Ala;
College of Education Oju;
College of Health Science, Benue State University.

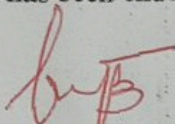
2. The balance of 25% of Revenue Collected shall Be remitted to the Internal Revenue Service accordingly

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



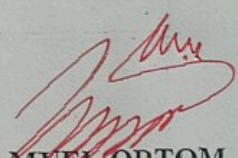
TORESE AGENA, Ph.D.
Clerk of the House.

This printed impression has been endorsed by me to be correct.



RT. HON. CHRISTOPHER ADAJI
Deputy Speaker
Benue State House of Assembly

I ~~assent / withhold assent~~ ~~this~~ ^{6th} day of ^{August} 2020.



SAMUEL ORTOM
Governor
Benue State of Nigeria.