



EBONYI STATE OF NIGERIA

LAW NO. 010 OF 2020

EBONYI STATE

**INTERNAL REVENUE SERVICE, FOR THE COLLECTION
AND ADMINISTRATION OF REVENUE DUE TO
EBONYI STATE AND LOCAL GOVERNMENT
COUNCIL LAW, 2020**

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EBONYI STATE OF NIGERIA
LAW NO. 010 OF 2020

SECTION 1

**A LAW TO ESTABLISH EBONYI STATE
INTERNAL REVENUE SERVICE, FOR
THE COLLECTION AND
ADMINISTRATION OF REVENUE DUE
TO THE GOVERNMENT OF EBONYI
STATE AND LOCAL GOVERNMENT
COUNCILS IN THE STATE AND FOR
OTHER PURPOSES CONNECTED
THERE TO.**

Long Title

SECTION 2

BE IT ENACTED by the House of Assembly
of Ebonyi State of Nigeria as follows:

Enactment

SECTION 3

This Law may be cited as **Ebonyi State Internal
Revenue Service, for the Collection and
Administration of Revenue due to Ebonyi
State and Local Government Council Law,
2020.**

Short Title

SECTION 4

This Law shall be deemed to have come into effect on **Thursday the 14th day of May, 2020.** *Commencement*

SECTION 5

In this law, unless the context otherwise requires: *Interpretation*

"Authorized Officer" means any person employed in the Internal Revenue Board 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;

"Service" means the Ebonyi State Internal Revenue Service established under section (6) of this Law;

"Document" includes any record of information supporting accounts and accounting records, including reports or correspondence or memorandum or minutes of meetings, however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic, electronic or optical form or otherwise and all types of information stored on computers and any other similar equipment;

"Government" means the Government of Ebonyi State and shall include a Local Government Council;

"Governor" means the Governor of Ebonyi State;

"Member" means a member of the Service appointed under section 8 of this Law and includes the Chairman;

"Ministry" means the Ministry charged with responsibility for matters relating to Finance, and other related matters;

"Officer" means any person employed in the Internal Revenue Service;

"Person" includes a company or body corporate and any unincorporated body of persons;'

"Private dwelling" means any building or part of a building occupied as residential accommodation (including any garage, shed and other building used in connection therewith);

"Tax" includes any duty, levy or revenue accruable to the Government in full or part under this Law, or any other enactment or Law.

"Taxable Person" includes an individual or body of individuals, family, corporation sole, trustee or executor or a person who carries out in

a place an economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income therefrom by way of trade or business or person or agency of Government acting in that capacity.

“Book” includes any register, document or other records of information and any account or accounting record however compiled, recorded, or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise;

“Chairman” means the Executive Chairman of the Service appointed pursuant to section 8(1)(a) of this Law;

“Commissioner” means the Commissioner charged with responsibility for matters relating to Finance, and other related matters;

“Appeal Commissioner” means Commissioners in charge of the Revenue Appeal Commission appointed pursuant to Section 84 of this Law.

“IGR” means Internally Generated Revenue:

“SA” means special Adviser to the Governor; on IGR

“Consultants” include accountants, legal practitioners or any other recognized

professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria or other relevant professional bodies in Nigeria, as the case may be;

“Passenger” means one who rides or travels in vehicle.

“Passenger Manifest” means a list or invoice of the passengers or goods being carried by a commercial vehicle, etc.

SECTION 6

1. There is hereby established the Ebonyi State Internal Revenue Service (in this Law Referred to as 'the Service'). *Establishment of Ebonyi State Internal 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 corporate name; and
 - c. May acquire or hold any property, moveable or immoveable, for the purpose of carrying out any of its functions under this Law.

3. The Service shall have such powers and duties as are conferred on it by this Law or by any other enactment.

SECTION 7

The object of the Service shall be to Solely control, collect and administer the various taxes, non-tax revenues and Laws specified in the First Schedule or other Laws made or to be made from time to time by the House of Assembly of Ebonyi State or other regulations made thereunder by the Government of the State and to account for all such taxes and non-tax revenues collected in the State.

Object of the Service

SECTION 8

1. Members of the Service shall be appointed by the Governor and shall comprise the following:
 - a. The Executive Chairman who shall be person knowledgeable in revenue matters.
 - b. The Secretary to the Internal Revenue Service who shall be a legal practitioner of not less than Fifteen

*Appointment and
Composition of
Members*

- (15) years standing at the Bar.
- c. A representative of Christian Association of Nigeria (CAN).
 - d. A representative of Market Association, Ebonyi State.
 - e. A representative of Miners' Association.
 - f. Chairman of Fiscal Responsibility Commission.
 - g. Chairman of Chambers of Commerce, Ebonyi State Chapter.
 - h. Representative of Ministry of Finance and Economic Development.
 - i. Members of the Service other than Chairman and Secretary shall hold office on ad-hoc basis.
2. The Appointment of the Executive Chairman of the Service, its members and secretary shall be subject to the confirmation of the State House of Assembly.

SECTION 9

1. (a) Members of the Service including the Secretary shall hold office for a period of four (4) years in the first instance and may be eligible for re- appointment for a further term of four (4) years only, while other members of the Service shall hold office on part-time basis. *Tenure and Remuneration of Members*
2. The Executive Chairman and members of the Service excluding ex-officio members shall be paid such emoluments, allowances and benefits as contained in Ebonyi State Political Office Holders Remuneration Package Law.

SECTION 10

The Executive Chairman of the Service shall:

1. Be the Chief Executive and Accounting Officer of the Internal Revenue Service;
2. Be responsible for the execution of the tax policies of Government and the day-to day administration of the Internal Revenue Service; and

Office of the Executive Chairman

3. Hold office on such terms and conditions as may be specified in this Law and in his letter of appointment.

SECTION 11

The Executive Chairman and Accounting Officer of the Internal Revenue Service shall:

*Functions of the
Executive Chairman*

1. Keep proper accounting records, in accordance with standard accounting practice and financial regulations of the state in respect of:
 - i. all revenues and expenditure of the Internal Revenue Service;
 - ii. all its assets, liabilities and other financial transactions; and
 - iii. all other revenues collected by the Internal Revenue Service, including income on investments.
2. Prepare an annual report, including financial statement, in accordance with generally accepted accounting principles and practice; and
3. Ensure that the available accounting records of the Internal Revenue Service

are adequate, in line with financial regulations and prepared by qualified personnel, who must be a member of a recognized professional body and submit same to the State House of Assembly annually.

SECTION 12

1. (a) Members of the Service including the Secretary shall hold office for a period of four (4) years in the first instance and may be eligible for re- appointment for a further term of four (4) years only. *Secretary of the Service and Qualification*

b. There shall be a Secretary to the Service, who shall be a legal Practitioner of not less than 15 years standing at the Bar.
2. The Executive Chairman and members of the Service excluding ex-officio members shall be paid such emoluments, allowances and benefits as contained in Ebonyi State Political Office Holders Remuneration Package Law. *Secretary to the Service and Functions*

3. The Secretary to the Service shall:
 - a. issue notices of meetings of the Service;
 - b. keep the records of the proceedings of the Service; and
 - c. carry out such duties as the Executive Chairman or the Service may from time to time, direct.

SECTION 13

1. The Secretary shall summon the meetings of the Service, whenever business requiring its attention warrants at least once every quarter counting from the 1st of January. *Meetings of the Service*
2. Two-Third of the members of the Service shall form a quorum for the purposes of the meetings of the Service.
3. The Chairman of the Service or any member appointed by members present shall preside in the meetings of the Service. *Absence of Chairman of the Service*

SECTION 14

Notwithstanding the provisions of Section 8 of this Law, the Executive Chairman or a member of the Service shall cease to hold office if:

Removal of Members of the Service

1. He resigns his appointment as member of the Service by notice, under his hand, addressed to the Governor; or
2. He becomes of unsound mind; or
3. He becomes incapable of carrying on the functions of his office either arising from an infirmity of mind or body; or
4. He is convicted of a felony or of any offence involving dishonesty or corruption; or he becomes bankrupt or make compromise with his creditors; or
5. The Governor is satisfied that it is not in interest of the service or of the public for the person to continue in office and the Governor removes him from office; or
6. He has been found guilty of a breach of the code of conduct or other serious

misconduct in relation to his duties; or

7. In the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession in any part of the world by an order of a competent authority; or
8. In the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office.

SECTION 15

The Service shall be responsible for the following:

Functions of the Service

1. Assessing all persons chargeable with tax in Ebonyi State;
2. Collecting recover and pay to the designated account any tax or levy or other revenue (tax and non tax) due to the State Government under this Law or any other enactment;
3. Enforcing payment of due taxes;
4. In collaboration with the relevant ministries and agencies, review the tax

regime and promote the application of tax revenues to stimulate economic activities and development;

5. In collaboration with the relevant Law enforcement agencies, carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with the provisions of this Law or any other relevant Law;
6. Make, from time to time, a determination of the extent of financial loss and such other losses by Government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters;
7. Adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
8. Adopt measures which include compliance, enforcement and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detection and prevention of non-compliance;

9. Collaborate and facilitate rapid exchange of scientific and other technological ideas and facilities;
10. Undertake exchange of personnels or other experts with complementary agencies for purposes of comparative experience and capacity building;
11. Establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the persons involved;
12. Provide and maintain access to up-to-date and adequate data and information on all taxable persons, individuals or corporations, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
13. Maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;
14. Undertake research and similar measures with a view to stimulating economic development and determining the extent and effects of tax fraud or evasion and

make recommendations to the government on appropriate intervention and preventive measures;

15. Collate and keep under review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
16. Maintain a liaison with the office of the Attorney-General of the State, all Government, security and Law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
17. Issue taxpayer identification number to every taxable person in Ebonyi State;
18. From time to time specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law or any other enactment;
19. Collect all tenement rates in the State Capital;
20. Carry out such other activities as are necessary or expedient for the full

discharge of all or any of the functions prescribed under this Law.

21. Providing general policy guidelines regarding the functions of the Internal Revenue Service, supervising the implementation of such policies;
22. Ensuring the effective and optimum collection of all revenue, including levies and penalties due to the State Government under the relevant Federal and State Laws;
23. Doing all such things that may be deemed necessary and expedient for the assessment and Collection of Revenue;
24. Accounting for all amounts so collected in a manner to be prescribed by the Governor;
25. Making recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax registration, tax treaties and exemptions as may be required from time to time;
26. Appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
27. Making recommendations to the Governor regarding the terms and conditions of

employment and the remuneration of Staff of the Internal Revenue Service;

28. Controlling the management of the Internal Revenue Service on matters of policy, subject to the provisions of any regulations setting up the Internal Revenue Service; and
29. Doing such other things as are in the opinion of the Service necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law.

SECTION 16

The Service shall have the following powers:

*Power to be
Autonomous*

1. The Service shall be autonomous in the Service of the Technical, Professional and Administrative Affairs of the Internal Revenue.
2. i. The Service may appoint such other persons to be employees of the service in positions created by the Service and on such terms and conditions as shall be laid down by the Service subject to the provisions of this Law or any other enactment.

*Power to Engage
Employees and
Agents*

- ii. The Service may subject to such conditions as it may determine appoint and employ tax practitioners or Chartered Accountants as monitoring agents to collect information through tax audit and to monitor compliance with relevant tax Laws except as it relates to Income Tax Assessment to do any act required to be done by it in the execution of its functions under this Law with the aim of achieving the Internally Generated Revenue target of the State Government.
- iii. The Internal Revenue Service may, by notice in writing, appoint a person to be the agent of another person and the person so declared as agent shall be the agent of that person for the purpose of this Law, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for or due by or to become due by him to the person whose agent he has been declared to be, and in default of that payment the tax shall be recoverable from him.

- iv. For the purpose of this Law, the Internal Revenue Service may require any person to give information as to any money, fund or other asset which may be held by him or any money due from him to any person.
- v. For the purpose of this Law, if any tax is not paid within the period prescribed, a sum equal to 10 percent of the amount of the tax payable shall be added and the provisions of this Law relating to the collection and recovery of such sum and further that:
 - a. Tax due shall carry interest at the prevailing monetary policy rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the Law relating to collecting and recovery of tax shall apply to the collection and recovery of the interest;
 - b. The Service shall serve a demand notice upon the company or person in whose name the tax is chargeable and if payment is not made within one month from the

date of the service of such demand notice, the Service may proceed to enforce payment under this Law; and

- c. An addition imposed under this Section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
 - vi. Any person who, without lawful justification or excuse (the proof of which shall lie on the person), fails to pay any tax imposed within the prescribed period commits an offence under this Law.
 - vii. The Service shall have the power to remit any part or the whole of the addition due under subsection (v)(a) of this Section.
3. i. Any power conferred and any duty imposed upon the Service may be exercised or performed by the Service or by an officer authorized generally or specifically in that behalf by the Service. *Power to Delegate*
- ii. Notwithstanding the provisions of subsection (1) of this section, the

Service decision of any officer, affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any tax Law or whether or not the officer was authorized by the Internal Revenue Service to make the decision, and the reversal or modification of the decision by the Service shall have effect as if it were the original decision made in respect of the matter concerned.

- iii. An order, ruling or directive made or given by an approved committee of the Service pursuant to this section shall not be treated as an order, ruling or directive of the Service, until the order, ruling or directive has been ratified by the Service pursuant to the powers vested on the Service under this Law.
- iv. The Service may, by notice in the Gazette of the State Government or in writing authorize any person within or outside Nigeria to:
 - a. perform or exercise on behalf of the Service, any function, duty or

power conferred on the Service;
and

- b. receive any notice or other document to be given or delivered to or in consequence of this Law or any subsidiary legislation made under it.

- 4. Whenever the Service considers it necessary with respect to any revenue due to the State, the Service may acquire, hold and dispose of any property taken as security for or the satisfaction of the sum due or of any judgment debt due in respect of any revenue and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the State Council on Public Procurement.

*Power to Acquire and
Dispose Property*

- 5. The Internal Revenue Service may accept gifts of land, money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gifts.

Power to Accept Gift

- 6. The Internal Revenue Service may, with the permission of the Governor and approval of the State House of Assembly, borrow by way of loan, overdraft or otherwise from any source such sums as it

Power to Borrow

may require for the performance of its function and meeting its obligations under this Law.

7. i. The Service shall have power to administer any Law on taxation in the State. *Power to Enforce Tax Law*
- ii. Notwithstanding the provision of any other Law in the State, the Service shall have exclusive powers to control, administer, impose and collect the different taxes and levies within the State as provided in this Law.
- iii. In carrying out the provision of this Law, all taxes, levies, fees and rates collectible by all Ministries, Departments and Agencies are delegated to the Service.
8. i. As from the commencement of this Law, the Internal Revenue Service shall be responsible for the collection of all categories of road taxes payable at the points of loading or discharge in the State. *Power to Collect Road Taxes*
- ii. Any provision in any other law giving power to any Ministry, Department and Agency for the collection of Road

tax is hereby repealed.

9. i. Notwithstanding the power conferred on any revenue authority for the enforcement of payment of revenue if payment has become due and a demand notice has, in accordance with the provisions of the relevant Law, been served on the chargeable person or his agent, and payment is not made within the time limited by the demand notice, the Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, **distrain**: *Power to Distrain*
- a. Upon the goods, chattels or other properties movable, the person liable to pay the tax outstanding; and
 - b. Upon all machinery, plant, tools, vehicles, and animals and effects in the possession, use or found on the premise or on the land of the person.
- ii. The authority to **distrain** under this section shall be in such form as the relevant revenue authority may direct and that authority shall be sufficient

warrant and authority to levy by
distrain the amount of revenue due.

- iii. For the purpose of levying any **distrain** under this section, an officer duly authorized by the Chairman of the Service may apply to a Judge of competent jurisdiction sitting in Chambers under oath for the issue of a warrant under this section.
- iv. A Judge of competent jurisdiction sitting in Chambers may authorize such officer, referred to in subsection (3) of this section, in writing to execute any warrant of **distrain** and, if necessary, break open any building or place in the daytime for the purpose of levying such distrain and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of a warrant of distrain and in levying the distrain.
- v. Things **distraigned** under this section may, at the expense of the defaulter, be kept for 14 days and if at the end of this period the amount due in respect of the revenue, cost and charges of

and incidental to the distraint are not paid, they may, subject to subsection (6) of this section be sold at any time.

- vi. Out of the proceeds of a sale under this section, the cost of charges of and incidental to the sale and keeping of the distraint and disposal thereunder, shall be paid, thereafter the revenue due and the balance (if any) shall be paid to the defaulter on demand being made by him or on his behalf within one year of the date of the sale or shall be forfeited.
- vii. Nothing in this section shall be construed as to authorize the sale of an immovable property without an order of a High Court, made upon application in such form as may be prescribed by the rules of court.
- viii. In exercise of the power of **distraint** conferred by this section, the person to whom the authority is granted under subsection (4) of this section may **distraint** upon all goods chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

10. i. An authorized officer of the Internal Revenue Service shall between the hours of 7am and 6pm, have free access to all lands, buildings and places, and to all books and documents, whether in the custody or under the control of a public officer, institution or any other person whatsoever, for the purpose of inspecting any books, or documents including those stored or maintained on computers, or on digital, magnetic, optical, or electronic media, and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under any of the relevant enactment or laws or for the purpose of carrying out any other functions lawfully conferred on the Internal Revenue Service, or considered likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of any such books or documents.
- Power to Access Land*

- ii. Where the hard copies of any of the books or documents mentioned in subsection 10 (i) of this section are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Internal Revenue Service may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the aforementioned media in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents, especially where such is required as potential evidence in the investigation of criminal proceedings.
- iii. Where the Internal Revenue Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection 10 (ii) of this section and the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and

preserve all the information exactly as it is on the original computer, the Internal Revenue Service shall make such a copy and use it as digital evidence during such investigation or criminal proceedings.

- iv. The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer, shall:
 - a. Provide the Officer with all reasonable facilities and assistance for the effective exercise of powers conferred by this Law: and
 - b. Answer question relating to the effective exercise of the powers, orally or if required by the officer, in writing or by statutory declaration.
- v. Notwithstanding subsection 10 (i) of this section, the authorized officer or a person accompanying the officer, shall not enter any private dwelling place except with the consent of an occupier or pursuant to an authorization issued under subsection

10 (vi) of this section.

- vi. If the Chairman of the Internal Revenue Service, on written application is satisfied that the exercise by an authorized officer of his or her functions under this section requires physical access to a private dwelling place, he may issue to the officer a written authorization to enter that private dwelling.
- vii. Every authorization issued under subsection 10 (vi) of this section shall:
 - a. be in the form prescribed by the Executive Chairman; and
 - b. be directed to a named officer of the Internal Revenue Service; and
 - c. be valid for a period of 3 months from the date of its issue or such lesser period as the Chairman considers appropriate; and
 - d. notwithstanding (b) and (c) above, be renewable by the Chairman on application.
- viii. Every officer exercising the power of entry conferred by an authorization issued under subsection 10 (vi) of this

section shall produce the written authorization and evidence of identity:

- a. on first entering the private dwelling place; and
- b. subsequently when he is reasonably required to do so.

- 11. i. An officer of the Internal Revenue Service authorized by the Executive Chairman, may remove books or documents accessed under Section 16 (10) to make copies.
- ii. After copies have being made, the books and documents so removed must be returned as soon as practicable.
- iii. A copy of a book or document or digital evidence certified by or on behalf of the Executive Chairman is admissible in evidence in court as if it were the original.
- iv. The owner of a book or document that is removed under this Section may at his expense inspect and obtain a copy of the book or document at the time the book or is being moved or

*Powers to Remove
Books and Documents*

subsequently at a reasonable time:

- a. at the time the book procurement document is moved to the premises; and
- b. at reasonable times subsequently.

12. i. The Internal Revenue Service may co-opt the assistance and co-operation of law enforcement agency in the discharge of its duties under this Law. *Power to Co-Opt*

- ii. The Law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distress and the levying of distress.

13. i. Any Tax Officer armed with the warrant issued by a Judge or a Magistrate or Mobile Court and accompanied by a number of law enforcement agents as shall be determined by the court may: *Power to Enter, Inspect and Seize*

- a. enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;

- b. inspect, make copies of, or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
 - c. search any person who is in or on such premises;
 - d. open, examine and search any article, container or receptacle;
 - e. open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises;
 - f. remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.
- ii. No person shall be bodily searched under this section except by a person of the same gender.
- 14 a. The Service and/or Management Committee shall have power to initiate proceedings and obtain an order of court to seal-up any property or business premises or activities for
- Power to Seal up Premises*

non-payment of Ebonyi State prescribed revenue charges or such other charges as may have been prescribed by any Federal Law, to be collected by Ebonyi State Government:

Provided that the owner of the property or business premises has been served with demand notice and final warning notice.

- b. The sealing of the property under subsection (a) of this section shall remain in force pending the full payment of the prescribed rate or charge.
- c. Any Service or Committee member or any person who initiates or short changes or participates in act(s) likely to commit the State Government or defrauds the State Government or violates any provision of this Law shall be guilty of an offence and liable on conviction to:
 - i. The forfeiture of the subject matter where applicable.
 - ii. The declaration of such illegal act as null and void and not binding

on the State Government.

iii. 2 years imprisonment without option of fine.

15. i. The Internal Revenue Service may, with the approval of the Service, reward any person, not employed in the Internal Revenue Service, in respect of any information that may be of assistance to the Internal Revenue Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Service and the amount of such reward shall also be at the discretion of the Service. *Power to Pay Reward*
- ii. The identity of the person who gave information to the Internal Revenue Service may be kept confidential and any current or former member of the Internal Revenue Service or Committee that discloses the identity of such person shall be dealt with in accordance with the provisions of section 82 (2) of this Law with regard to confidential information
16. The Service may, with the approval of the Governor, make regulations for carrying *Power to make Regulations*

into effective the provisions of this Law and for the due administration of its provisions and may in particular, make regulation:

- a. Prescribing the forms for returns and other information required under this Law or any other Law;
- b. Prescribing the procedure for obtaining any information required under this Law or any other Law; and
- c. For any other incidental matters.

17. The Internal Revenue Service may, with the approval of the Attorney-General, plea bargain any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence. The Internal Revenue Service shall issue a treasury receipt for any money received under subsection (1) of this section.

Power to Plea Bargain

SECTION 17

1. The Internal Revenue Service shall have power to administer any law on taxation in respect of which the State House of Assembly or the National Assembly may confer power on it. *Administration of Tax Laws*
2. The Internal Revenue Service may, with the approval of the Governor by instrument published in the State gazette, appoint any Ministry.

SECTION 18

1. The Internal Revenue Service shall in the exercise of its powers and duties under this Law, be subject to the general directives of the Governor and such should be complied with. *Reporting Directly to the Governor*
2. In any proceeding whether civil or criminal under this Law or any of the Laws administered by the Service, any act, matter or thing done by the Internal Revenue Service in pursuance of the said laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in

accordance with any direction, given by the Governor.

3. The Service shall report directly to the Governor of the State.

SECTION 19

The Governor may give to the Executive Chairman such directives of a general nature of relating generally to matters of policy with regards to the exercise of its or his functions as he may consider necessary and it shall be the duty of the Internal Revenue Service or the Chairman to comply with the directives or cause them to be complied with.

Directives by the Governor, etc.

SECTION 20

1. The Governor may, subject to the prior approval of the House of Assembly, review revenue rates in the Schedule to this Law and may receive advice, inputs from Ministries, Departments and Agencies in the State in that regard.
2. The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Ebonyi State.

Power of Governor to Review Rates

SECTION 21

An Officer of the Internal Revenue Service or any other officer from tax authority in the State shall not be liable in any civil action or proceeding for any act or omission done by him in the performance of his duties or exercise of the powers conferred upon him under this or any other Law.

Immunity from Action

SECTION 22

1. Subject to the provisions of this Law, the Service may make Staff regulations relating generally to the conditions of service of the Staff and, in particular such regulations may provide for:
 - a. the appointment, promotion, termination, dismissal and disciplinary control of Staff or employees of the Internal Revenue Service; and
 - b. appeals by Staff employees against dismissal or other disciplinary measures, and until such regulations are made, any instrument relating to conditions of service in the Public

Staff Regulations

Service of the State shall be applicable, with such modifications as may be necessary, to the employees of the service.

2. The Staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor, and when so approved they must be published in the State Gazette but the Internal Revenue Service shall cause a notice of the Staff regulations to be issued to all affected Staff in such manner as the Internal Revenue Service may, from time to time, determine.
3. If the Service thinks it expedient that any vacancy in the Internal Revenue Service should be filled by a person holding office in the Civil Service of the State, it shall notify the Civil Service Commission to that effect and the Service may, by arrangement with the Commission, cause such vacancy to be filled by way of secondment or transfer.
4. Employment in Internal Revenue Service shall be subject to the provisions of the pension legislation for the time being in force in Ebonyi State and accordingly,

officers and employees of the service shall be entitled to pensions and other retirement benefits as are prescribed under the relevant Law.

5. The terms and conditions of service including remuneration, allowances, benefits and pensions of the employees of the Internal Revenue Service shall be determined by the Service, subject to the approval of the Governor.

SECTION 23

1. There is hereby establish for the Service Management Committee to be known as Ebonyi State Internal Revenue Service Management Committee (in this Law refers to the Committee). *Establishment of Management Committee of the Service*
2. The Management Committee shall consist of the following members to be appointed by the Governor subject to the confirmation of the State House of Assembly: *Members of the Management Committee of the Service*
 - a. the Executive Chairman of the Service who shall be the Chairman of the Committee;
 - b. the Secretary to the Service who shall be the Secretary of the Committee;

- c. five (5) persons considered desirable to be appointed by the Governor;
- d. three distinguished persons who are professionals in ICT, audit and shall possess such skills and expertise in Revenue Matters as may be considered desirable to be appointed by the Governor, subject to the confirmation of Ebonyi State House of Assembly.

3. The functions of the Management Committee shall be:

*Functions and Powers
of the Committee*

- a. To recommend to the Service and may act for the Service (such act to be ratified or otherwise by the Service) in respect of the award of contracts, supplies and/or services;
- b. To prepare and file necessary processes in court;
- c. To audit the finances of the service;
- d. To give technical opinion as the Service may from time to time refer to or delegate to it;
- e. Advise the Service on all its powers or duties as specifically mentioned in section 13 of this Law;

- f. Attend to such other matters as may; from time to time be referred to it by the Service;
- g. The Committee shall:
 - i. have power to co-opt additional staff as the committee may consider necessary in the discharge of its duties with the approval of the Governor.
 - ii. have power with approval of the Governor to co-opt any person from the private sector with specialized or professional knowledge as a contract Staff, for such period and purpose as it deems fit, and such Staff shall be entitled to receive remuneration and allowances as may be approved by the State Council on Public Procurement for the duration of time he is co-opted.
- h. Shall be responsible for the Revenue Collection of the State, Local Government Areas, Development Centres and other Institutions as the case may be. Provided that 20% of the Local Government Areas and

Development Centres Revenue Collection shall be paid to the State as service charge.

- i. The Service or Committee or Person(s) acting for the Service or Committee shall not financially commit, Local Government Area, Development Centres or Institutions without the approval of the Governor.

4. Members of the Committee shall hold Office for four (4) years and may be re-appointed for another four (4) years only.

*Tenure of Office of
Management
Committee*

A member of the Management Committee who is a public officer shall be a part-time member and shall hold office for term of four (4) years and may be eligible for re-appointment for a further term of four (4) years and no more.

5. The Committee shall:

- a. be paid salaries or allowances as may be determine or approved by the Governor and shall be similar to what is obtained in any Commission or Service of the State for the time being or at the time of appointment and shall be for six months only from the time of appointment.

*Remuneration,
Allowances and
Source(s) of the
Committee's
Remuneration*

- b. The Service shall indicate in writing the average total Revenue Collection of the State at the time of appointment excluding all revenues from tertiary institutions, Local Government Areas, Development Centres, investment and returns and dividends or any other source(s) of Revenue the Governor may exclude envelop of the State from time to time or the time of appointment.
- c. The Committee shall not be entitled after six months to the payment of salaries, allowances, Staff salaries or overhead from Government revenue but shall be paid commission through voucher prepared by the Committee and approved by the Governor. The Committee shall be paid 5% of all Revenues Collected above the revenue envelope of the State in line with the provisions subsection 5(b) of this section for the purpose of salaries, allowances, overhead and other incidentals for running of the Service, Committee and Internal Revenue Sector including all legal fees and penalties.

- d. 5% commission shall be used for the payment of allowances, salaries, overhead, legal team, and Appeal Committee and the Service.
- e. Notwithstanding the provision in subsection 5(a) to (d) of this Law, the Governor shall have the right to pay the Committee allowances and/or salaries that may be similar to existing Commissions or Services in the State for a time being as the Governor deems fit in circumstance.
- f. The Governor may dissolve the Service and the Committee if he is of the opinion that the Service and the Committee are unable to observe the provisions of subsection 5(a) to (d) of this Law.
- g. Any business or transaction entered into by the Service, Committee or person(s) acting for the State, Local Government Areas, Development Centres or Institutions purporting to commit the State, or Service or Committee without the express approval of the Governor **SHALL NOT** be binding on the State, Local

Government Areas, Development Centres or Institution(s).

- h. Any person(s) who contravenes the provision of subsection 5(g) of this section is guilty of an offence and shall be liable on conviction to two years imprisonment without option of fine; in addition to the liability of the financial commitment.
- i. Any person(s) who collects revenue illegally or without lawful authority of any revenue due to the State, Local Government Areas, Development Centres or Institutions is guilty of an offence and shall be liable on conviction to two years imprisonment without option of fine; in addition to the refund of the illegal Revenue so Collected.
- j. The Service, Committee or any person(s), Banks or Institutions acting for the State, Local Government Areas, Development Centres, Institutions, Service or Committee shall not have the right to expend any money generated or collected for whatsoever reason. All payments for

Services rendered shall be through voucher prepared and approved by the Governor or as may be directed by the Governor.

SECTION 24

1. There is established for each Local Government Council of the State the Local Government Council Revenue Committee (referred to in this Law as the “Revenue Committee”).
Local Government Council Revenue Committee
2. The Revenue Committee shall consist of:
 - a. A person experienced in Public Service to be appointed by the Service from the Local Government Area as the Chairman;
 - b. Three Heads of Departments of the Local Government Council with responsibility for revenue and finance matters;
 - c. A member of the public not being a member of the Council who is experienced in Revenue Matters to be nominated by the Chairman-in-Council;

- d. A Supervisory Councillor in charge of Revenue;
 - e. Area Revenue Officer in the Local Government to serve as Secretary.
3. The Revenue Committee, shall be autonomous of the Local Government Treasury and shall be responsible for the day to day administration of the Department of Personnel.

SECTION 25

1. The Revenue Committee shall carry out the assessment of all taxes, fines, rates, charges or other revenue under its jurisdiction.
2. The Revenue Committee shall attend and present a report at the State Joint Revenue Committee.
3. The Revenue Committee shall be autonomous of the Council Treasury and shall be responsible for the day-to-day administration of the Department or personnel which form its assessment team and liaise with the Service.

*Functions of the Local
Government Revenue
Committee*

SECTION 26

There is hereby established, a Joint State Revenue Committee (hereinafter in this Law, referred to as "the Joint Revenue Committee") which shall comprise :

*Establishment of
Component of Joint
State Revenue
Committee*

1. The Chairman of the State Internal Revenue Service as the Chairman;
2. The Chairman of the Local Government Revenue Committee;
3. A representative of the Ministry for Local Government and Chieftaincy Affairs not below the rank of Director;
4. A representative of the Revenue Mobilization Allocation and Fiscal Commission, as an observer;
5. The State Sector Commander of the Federal Road Safety Commission, as an observer;
6. The Legal Adviser of the State Internal Revenue Service; and
7. The Secretary of the Committee who shall be a staff of the State Internal Revenue Service.
8. A representative from the ministries of:
 - i. Lands, Housing and Urban

Development;

- ii. Agriculture;
- iii. Environment and Natural Resources;
- iv. Commerce and Industry; and
- v. Finance and Economic Development
not below the rank of a Director.
- vi. Justice.

SECTION 27

The Functions of the Joint Revenue Committee,
shall be to:

*Functions of Joint
Revenue Committee*

1. Harmonize tax administration in the State;
2. Deal with revenue matters of common
concern, to the State and Local
Government Authorities;
3. Enlighten members of the public
generally, on State and Local Government
Revenue Matters;
4. Implement decisions of the Joint Tax
Committee and State Executive Council;
5. Advise the Joint Tax Committee, the State
and Local Government, on Revenue
Matters;

6. Review of taxes, rates, levies, fees and charges;
7. Resolve any disagreement on revenue arising between Ministries, Departments and Agencies and Local Government Area Councils;
8. Report tax payers complaint to the Internal Revenue Service; and
9. Carry out such other functions, as may be assigned to it by the Joint Tax Committee and the State Executive Council.

SECTION 28

The Service shall establish and maintain a fund which shall consist of and to which shall be credited:

Fund of the Service

1. An amount not less than 5% of Local Government Internally Generated Revenue and not more than 8% of an revenue collected by the Internal Revenue Service in the preceding year as may be appropriated by the State House of Assembly as administrative charge or cost of collection in the annual Budget on the recommendation of the Governor;

2. All other monies which may, from time to time, accrue to the Service for other services including the disposal, lease or hire of or any other dealing with, any property vested in or acquired by the Service;
3. All sums of money accruing to the Service or the Internal Revenue Service by way of grants in-aid, gifts, testamentary dispositions and endowments and contributions from any source whatsoever; and
4. Such monies as may from time to time be granted to the Service by the State Government or donor agencies provided such grants are not intended for purposes contrary to the objects and functions of the Service.

SECTION 29

The Service shall defray from the fund established pursuant to section 21 of this Law all the amounts payable under or in pursuance of this Law being sums representing:

Expenditure of the Service

1. Any allowance or other payments due to the Executive Chairman and other

- members of the Service;
2. Reimbursements to members of the Service or any committees set up by the Service;
 3. All remunerations, allowances or other costs of employment of the Staff of the Internal Revenue Service;
 4. Pensions and other retirement benefits payable under this Law or under any other enactment;
 5. Cost of acquisition and upkeep of premises belonging to or occupied by the Internal Revenue Service and other capital expenditure of the Internal Revenue Service;
 6. Investments, maintenance of utilities, Staff promotion, training, research and similar activities for the day to day operations of the Internal Revenue Service; and
 7. Any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Internal Revenue Service.

SECTION 30

The Internal Revenue Service shall cause to be prepared, not later than the 30th day of September of each year, an estimate of its income and expenditure for the succeeding year. *Estimates*

SECTION 31

The Internal Revenue Service shall cause proper accounts and records to be kept and such accounts shall, not later than six months after the end of each year, be audited by auditors appointed by the Ministry of Finance from the list of Auditors so appointed and in accordance with the guidelines supplied by the Auditor-General of Ebonyi State. *Account and Audits*

SECTION 32

1. The Internal Revenue Service shall, not later than the 30th day of June in each year, submit to the Auditor-General of the State, a report of its activities during the immediate preceding year and shall include in such report the auditor accounts of the Internal Revenue Service. *Annual Account of the State*

2. The Auditor-General shall within 30 days of receipt of the report present a copy to:
 - a. the State Executive Council; and
 - b. the State House of Assembly.

SECTION 33

1. For the purpose of this Law, a Revenue Collector means a duly authorized Officer of the Internal Revenue Service or of a Local Government Revenue Committee. *Definition of Revenue Collector*
2. The production by a Revenue Collector of an identity card or warrant:
 - a. issued by and having printed thereon the office of the Relevant Revenue Authority;
 - b. setting out his full names, and stating that he is, authorized to exercise the functions of a Revenue Collector, shall be sufficient evidence that the Revenue Collector is duly authorized for the purpose of this Law.

SECTION 34

1. From the commencement of this Law, no Tax shall be payable to the State except those contained in the schedule here to contained in any subsisting enactment made by the Ebonyi State House of Assembly: provided that if any tax or fee payable to the State is in conflict with the Tax or fee levied in the schedule to this Law, the later shall prevail. *Taxes payable in the State*
2. From the date when this enactment shall come into force the Internal Revenue Service of the State shall subject to the directive of the Governor be the sole authority responsible for issuing notice of tax assessment and collection of all taxes, rates, fees, levies and revenue charges of the State to the exclusion of any Ministry, Department and Agency, provided however that the Service may on application to the Governor and obtain his approval in writing delegate such power in writing, to agent or any other person(s) or Corporations in part or in whole to any Ministry, Department and Agency (MDA) of the State or a consultant or agents specialized in the area of the taxation or any other field so assigned.

3. The payment of taxes, and fees listed in the schedule to this Law payable by churches or any other religious body(ies) are hereby exempted in accordance with the provisions of the Ebonyi State land use charge, now in force or herein after to come into force provided that such organization is not by any means a profit making venture.

SECTION 35

The Taxes and Revenue as may be chargeable under this Law and any other Law pursuant to Taxes, Revenue, Fines, Penalties and all such other Moneys accruable to Ebonyi State Government shall be such as may be determined by the Governor from time to time and made by Ebonyi State Collection and Administration of Revenue Service.

Chargeable Taxes

SECTION 36

Every contract or direct labour work awarded by the State Government and or Local Government Area in the State shall attract 1% Education Tax, entered into and payable to relevant Financial

Education Tax

Department and transmitted to the Office of the Accountant-General of the State.

SECTION 37

1. All Commercial Vehicles and Private Vehicles used as transport in the State shall charge passengers integrated manifest fee, payable through the owners at the point of loading, or such other place the vehicle is caught such fee as shall be prescribed from time to time by the Governor of Ebonyi State. *Passengers Integrated Manifest Fees*
2. A passenger and or owner who fails, neglects and or refuses to pay such fee shall be liable to an offence and shall be liable on conviction to a fine of One Hundred Thousand Naira (₦100,000.00) only or 2 months imprisonment.
3. Any Transport Company which fails, neglects and or refuses to pay such fee shall be liable on conviction to a fine of Two Hundred Thousand Naira (₦200,000.00) only or 3 months imprisonment or to both such fine and imprisonment.

SECTION 38

1. Every Union or Association operating in the State shall pay a 10% tax of all its earnings to the relevant Ministry, Department or Agency. *Town Union Association's Tax etc*
2. The State Government through the relevant Ministry, Department or Agency will collect the necessary Tax from the Communities, Unions or Associations as and when due and defaulters are liable to a fine of One Hundred Thousand Naira (₦100,000.00) only or 2 months imprisonment or both.
3. Where there is default in the payment of the fine prescribed in sub section (2) above, such a defaulter shall be liable to a further payment of One Hundred Thousand Naira (₦100,000.00) only for each month the default continues or persists.

SECTION 39

1. Subject to the provision of this Law, a taxable person shall be chargeable to tax. *Persons Chargeable to Tax*
 - a. In his name; or

- b. In the name of any receiver, trustee, guardian, guarantor or committee who has the control or management of any property or concern on his behalf.
2. Any person who is chargeable to tax shall be answerable for all Matters within his competence which are required to be done by virtue of this Law for the assessment of the income of such taxable person and payment of any charge thereon.
3. Where two or more persons act in the capacity of trustees, they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.

SECTION 40

1. A taxable person shall, during each year of assessment, prepare and submit to the Service in such form as the Service may from time to time, a true statement of his tax status in writing and without prejudice to the generality of the following, the statement shall contain:
 - a. The amount of his income for the year

*Statement and
Returns of Taxable
Person*

of assessment;

- b. The source of such income;
 - c. Allowance, reliefs and deduction; and
 - d. Such other particulars as may be required by the Service.
2. The Service may, by notice in writing addressed and delivered to any person, request that person or group of taxable persons to submit their tax returns in such form and within the duration that the Service may, from time to time, determine.
3. For the purpose of subsection (1) of this section, the Service shall, time to time by notice, prescribe the forms or formats in which the statement shall be submitted.
4. The form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with of all other requirements of such notice, are true and complete.

5. Any taxable person who has not been required to prepare and to deliver a statement under the provisions of subsection (2) of this section for any year shall do so whether or not any tax is chargeable on him for that year.

SECTION 41

In the case of any employee from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Law, the Service may, from time to time prescribe:

*Records of Tax under
PAYE etc*

- a. The form in which a record of his chargeable income and assessed tax and of the tax so recovered from him, shall be maintained in the offices of the Service;
- b. The form in which his employer shall maintain a record; and
- c. The form in which his employer shall account to the Service for the tax so deducted, and the employer shall produce the record maintained by him for examination by the Service within 21 days from the date of notice given by the Service thereto.

SECTION 42

1. The Service shall cause to be issued in each Financial Year a Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law. *Land Use Charge Demand Notice*
2. Land Use Charge Demand Notice shall be delivered to the owner or occupier.
3. If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the notice.
4. The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty (30) calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.

SECTION 43

1. Subject to the provisions of this Law, there is imposed a land based charge, to be called Land Use Charge which shall be *Land Use Charge*

payable on all real property situated in the State.

2. For the purpose of this Law, each Local Government Revenue Committee in the State is required to assess and levy Land Use Charge within its jurisdiction.

SECTION 44

1. A taxable person liable to pay Land Use Charge may appeal to the Revenue Appeal Commission. *Appeal to RAC and Conditions*
2. An appeal shall not lie unless:
 - a. Notice is given in the prescribed manner to the Commissioner for Finance;
 - b. The prescribed fee is paid to the Assessment Appeal Tribunal;
 - c. In the case of a person aggrieved with his property assessment:
 - i. 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be maintained by the Commissioner for Finance at a designated Bank;

- ii. The appellant has produced to the Tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the Commissioner for Finance as valid.

SECTION 45

1. The Commissioner responsible for Finance shall cause an account to be opened to be known as the Land Use Charge Collection Account, consisting of all Land Use Charge payments deposited in each designated bank in accordance with this Law. *Land Use Charge Collection Account*
2. At the beginning of each month, the Service shall furnish the Commissioner for Finance the total amount of Land Use Charge payments on deposit in the Account.
3. The Service shall, not later than ten (10) days after a meeting of State Joint Local Government Account Committee, pay to each Local Government Council in the State a share of the Land Use Charge collected and standing on deposit in the Land Use Charge Collection Account.

4. The share to be paid by the Service to each Local Government Council shall be such percentage of the Net Land Use Charge on deposit at the end of each month with 40% due to the State and 60% to the Local Government Areas or such other ratio approved by a resolution of the State House of Assembly.

SECTION 46

Land Use Charge shall be payable in respect of any property that is not exempted under Section 49 of this Law as amended.

Property Liable to Charge

SECTION 47

The owner of the title to the property is liable to pay Land Use Charge in respect of any taxable property.

Persons Liable to Charge

SECTION 48

The Land Use Charge payable for any property under this Law shall be as specified in the Schedule to this Law.

Value for Annual Charge Rate

SECTION 49

The following properties shall be exempted from payment of Land Use Charge:

*Exemption from Land
Use Charge*

1. A property owned and occupied by a religious body and used exclusively for public worship or religious education;
2. Cemeteries and burial grounds;
3. Property used as public library;
4. Any property specifically exempted by the Governor by notice published in the Gazette;
5. All palaces of graded Ezes and Chiefs in the State;
6. The Commissioner responsible for Finance may, by notice published in the Gazette grant partial relief for a property that is:
 - i. Occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the general public;
 - ii. Used for a charitable or benevolent purpose for the benefit of the general public and owned by the State

Government, Local Government,
Federal Government or a non-profit
making organization.

SECTION 50

1. An exempted property or part of an exempted property shall become liable for Land Use Charge if:
 - a. The use of the property changes to one that does not qualify for the exemption; or
 - b. The occupier of the property changes to one who does not qualify for the exemption.
2. If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be pro-rated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.

Loss of Exemption

SECTION 51

The categories of persons to be administered under this Section shall include persons, where for all practical purposes their income cannot be

*Persons Under the
Presumptive Tax
Regime*

ascertained or financial records are not kept in such manner as would enable proper assessment of income, and according to the following bands; Micro, Small, and Medium scale Businesses based on their level of activities.

SECTION 52

The presumptive tax regime shall be administered by the Service using Tax Registration Form in the Third Schedule and Tax Returns Form in the Fourth Schedule of this Law on respective persons on annual basis.

*Presumptive Tax
Registration*

SECTION 53

Persons operating under the Presumptive Tax Regime are to file returns on or before 60 days from the commencement of every year.

*Presumptive Tax
Returns*

SECTION 54

1. The Tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions as contained in the administrative tax table in the Fifth Schedule to be administered by the Service and approved by the State House of

*Presumptive Tax
Payment*

Assembly on application by the Governor on the recommendations of the Service.

2. The mode and the procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette.
3. Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate as in Section 33 of this Law.

SECTION 55

1. It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out.
2. Pursuant to the outcome of subsection (1), the Service shall determine the band the taxable person should belong to.
3. Taxable persons shall be encouraged by the Service to keep records of their transactions.

*Administration of
Presumptive Tax*

SECTION 56

Any taxable person that contends the band or assessment arrived at may file an objection to the Service stating clearly the grounds within 15 days of the receipt of the assessment.

*Administrative
Settlement*

SECTION 57

The Institution of proceedings for or the imposition of a penalty, fine or term of imprisonment under this Law shall not relieve any person from liability to payment of any tax for which he is or may become liable or chargeable.

*Liability to Payment
of Tax*

SECTION 58

1. Notwithstanding the provisions of this Law, the relevant provisions of the Law shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act, Capital Gains Tax and Stamp Duties Act.
2. Any Ministry, Department or Agency which immediately before the commencement of this Law, is vested with the power by virtue of any Law or

*Conformity with Tax
Law*

instrument to administer or collect any tax, non-tax revenue or levies imposed by and accruable to the State Government, shall cease to exercise such power and the power to administer and collect the taxes, non-tax revenue and levies shall vest exclusively in the Service.

3. The relevant provisions of all existing enactments including but not limited to the Laws and bye Laws in Schedules to this Law shall be read with such modifications as to bring them into conformity with the provisions of this Law.
4. If the provisions of any other State Law(s) including the ones in the Schedules for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that Law shall, to the extent of its inconsistency, be void.
5. The provisions of the Schedule hereto are an integral part of this Law and, subject to sub-sections (1) and (2) herein above, shall be read, construed and enforced accordingly.

SECTION 59

1. In the case of taxes that require *Demand Notice* assessments, the Internal Revenue Service shall serve notices of assessment by hand at the relevant address or send by registered post or email to each person in whose name the assessment is made.
2.
 - a. Internal Revenue Service shall issue notice(s) in respect of taxes as listed in the First Schedule to this Law.
 - b. Where a person is liable to two or more of the Scheduled taxes in any year of assessment, the Internal Revenue Service shall serve a single demand notice indicating the amount due on each of the revenue items.

SECTION 60

1. All taxes shall be assessed by the Internal *Assessment* Revenue Service (IRS) of the State.
2. Each Internal Revenue Service shall establish a complaint and information office to provide relevant information to taxpayer and listen to their complaint.

3. No person including Internal Revenue Service or the Local Government Authority shall mount a road block in any part of the State for the purpose of collecting any tax Assessment but Internal Revenue Service may create a Tax Collection Centre(s) for Federal High ways and State roads and all vehicles shall obey.
4. No person other than the appropriate tax authority shall access or collect on behalf of Internal Revenue Service, any tax listed in the schedule to this Law, except otherwise delegated under the authority of the Chairman.
5.
 - a. The Internal Revenue Service shall allow until 31st day of March for personal income taxpayers to pay voluntarily. The Internal Revenue Service shall proceed to assess every other person chargeable with payment of any tax after 31st March with penalty.
 - b. Notwithstanding the provisions of this Section, the Internal Revenue Service shall assess and serve notice of assessment before 31st day of January if the Internal Revenue

Service considers the assessment to be necessary.

6. Unless payment due dates are specified in another Law, all persons to whom this Law applies shall pay to Internal Revenue Service all taxes, except income tax as prescribed in the First Schedule to this Law:
 - a. Within Thirty (30) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually except income taxes.
 - b. Within five (5) days from the beginning of every month, in respect of amounts due to be paid monthly.

SECTION 61

1. The Service shall, from time to time, prepare a list of taxable persons assessed to income tax. *List of Persons Assessed*
2. The list of taxable persons assessed and prepared under subsection (1) of this section shall contain:
 - a. The name and address of the taxable persons assessed to income tax;

- b. The name of the income assessed;
 - c. The amount of the assessable tax, total or chargeable on which the tax is computed as the case may be;
 - d. The amount of the income tax charged; and
 - e. Such other particulars as may be prescribed by the Service.
3. Where completed copies of all notices of assessment and all notices amending the assessment are filed in the offices of the Service, they shall constitute a preliminary assessment list for the purpose of this Law.

SECTION 62

1. The Service may serve upon any taxable person or a person whose income may be charged a notice stating the person's name, his total or chargeable income, the tax assessed upon him and the place at which payment shall be made of the assessed tax.
2. In the case of Taxes, Levies, Fees, Charges or Rent that require assessments, the relevant Ministry, Department or Agency shall serve notices of assessment by hand at the relevant address or sent by registered

*Service of Notice of
Assessment*

post or e-mail to each person in whose name the assessment is made.

3. The relevant Ministry, Department or Agency shall allow until the 31st day of March for taxable persons to pay voluntarily. The relevant Ministry, Department or Agency shall proceed to assess every other person chargeable with payment of any levy after 31st January. Notwithstanding the provisions of this section, the relevant Ministry, Department or Agency may assess and serve notice of assessment before 31st of January if the relevant Ministry, Department or Agency considers the assessment to be necessary.

SECTION 63

1. Unless payment due dates are specified in another Law, all persons whom this Law applies shall pay to Revenue Collectors all taxes, levies, fees, charges and rates as prescribed in the First Schedule to this Law:
 - a. Within sixty (30) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;

*Time for Payment of
Assessment of Taxes,
etc*

- b. Within five (5) days from the beginning of every month, respect of amounts due to be paid monthly;
 - c. Immediately, in any other case.
2. Except as otherwise provided in any Law, revenue due to any authority in the State shall be payable by cash, bank draft, electronic debit, or credit card or money transfer into any of the bank designated by the Service.

SECTION 64

1. If any person disputes an assessment, he may apply to the Service, by notice of objection in writing, to review and to revise the assessment, and such application shall state precisely the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment. *Revision of Assessment*
2. On receipt of a notice of objection, the Service may require the person giving that notice to furnish such particulars and to produce such books or other documents as the Service may deem necessary, and may summon any person who may be able to

give information which is material to the determination of the objection to attend for examination by an officer of the Internal Revenue Service on oath or otherwise.

2. In the event of any person who has objected to an assessment agreeing with the Service as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person.

PROVIDED that, if an application for revision under the provisions of this section fails to agree with the Service the amount of the tax chargeable, the Service shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Service may, according to the best of its judgment, determine and give notice of the revised assessment and of the tax payable together with notice of refusal to amend the revised assessment and, wherever requisite, any reference in this Law to an assessment or to an additional assessment shall be treated as a reference to an assessment or to an additional assessment as revised under the provisions of this provision.

SECTION 65

No assessment, warrant, notice or other proceeding made in accordance with the provisions of this Law or any other Assessment of revenue Law in force in the State shall be quashed or deemed to be void or voidable by want of form, mistake, defect or omission if the same is in substance in conformity with this Law or other applicable Law and if the person charged or intended to be charged or affected by it is to common intent and understanding designated therefrom.

*Errors and Defects in
Assessment and Notice*

SECTION 66

1. Where no valid objection or appeal has been lodged within the time limited by Section 53 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the Case may be, an assessment made, or agreed to under the provisions of subsection (3) of Section 53 of this Law, and subsection (3) of Section 57 of the Act determined under the proviso to that subsection or on Appeal, as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable,

*Assessment to be Final
and Conclusive*

total or chargeable income and the tax charged thereby.

2. If the full amount of the tax charged by a final and conclusive[^] assessment is not within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovery of tax, and to any penalty under Section 39 of this Law, shall apply to the collection and recovery of the tax or penalty subject only to the *set-off* of the amount of any tax repayable under any claim made under a provision of this Law or of which has been agreed to by the Service or determined on an appeal against a refusal to admit that claim:

Provided that:

- a. where an assessment has become final and conclusive any tax overpaid, including any amount deposit with the Service on account of the tax charged by the assessment, shall be paid;
- b. noting in section 57 of the Personal Income Tax Act shall prevent the Service from making an assessment or additional assessment for any year which does not involve reopening any issue, on the same facts, which has been determine for that year of

assessment under subsection (3) of that section or an appeal.

SECTION 67

1. If any person disputes an assessment, he may apply to the relevant Ministry, Department or Agency, by notice of objection in writing to review and revise the assessment and such application shall state the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment. *Disputed Assessments by MDAs*
2. On receipt of a notice of objection, the relevant Ministry, Department or Agency may require the person giving the notice to furnish such particulars and to produce such books or other documents as the relevant Ministry, Department or Agency may deem necessary, and may summon any person who may be able to give information which is material to determination of the objection, to attend an examination.
3. In the event of any person who has objected to an assessment agreeing with the relevant Ministry, Department or Agency as to the correct amount of the tax

chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person, provided that, if an application for revision under the provisions of the Section fails to agree with the relevant Ministry, Department or Agency on the amount of the tax chargeable, the relevant Ministry, Department or Agency shall give notice of refusal to amend the assessment to such amount as the Board may determine and give notice of the revised assessment of the tax payable together with notice of refusal to amend the revised assessment and wherever requisite, any reference in this Law to an assessment or to an additional assessment or to an individual assessment as revised under the provisions of this Law.

SECTION 68

The relevant Ministry, Department or Agency shall, within thirty days of receipt of notice of objection, revise the assessment and issue notice of amended assessment or refuse to do so and issue notice of refusal to amend the assessment.

*Amended Assessment
by MDAs*

SECTION 69

Except as otherwise provided in any Law, revenue due to any authority in Ebonyi State shall be payable by cash, bank draft, electronic debit or credit card, or money transfer into any of the banks designated by the Service or the Executive Chairman of the relevant Local Government Council entitled to receive such revenues. All Ebonyi State revenues so collected shall be swept by collecting banks to the Ebonyi State Consolidated Revenue account or fund.

Mode of Payment

SECTION 70

A person who:

- a. Fails to comply with a requirement or notice served on him by the Service under this Law or
- b. Without sufficient cause fails to comply with any notice or summons served on him in respect of any proceeding of the Service or that of the Tax Appeals Commission for considering a notice of objection or an appeal by that person, as the case may be, commits an offence and is liable on conviction to a fine of Twenty Thousand Naira (N20,000) or to a term of

*Failure to Attend to a
Notice etc*

imprisonment not exceeding One (1) month or to both such fine and imprisonment.

SECTION 71

A person who:

*Penalty for Making
Incorrect Returns, etc*

1. Does, makes or gives, as applicable:
 - a. An incorrect return or statement by omitting or understating any income chargeable to tax under this Law, or
 - b. Any incorrect information in relation to any matter or thing affecting the liability to tax of any taxable person, commits an offence and is liable on conviction to a fine of Fifty Thousand Naira (₦50,000) and twice the amount of the tax which has been undercharged in consequence of such incorrect return or information, or would have been so undercharged if the return or information, had been accepted as correct;
2. No person shall be held liable under the provisions of subsection (1) of this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which

the offence was committed or within 2 years after the expiration thereof.

SECTION 72

The Chief Judge may designate mobile courts at such Local Government Areas on request of the State at least one Magistrate who shall give priority to matters affecting the State and of the relevant Local Government Council.

*Designation of
Magistrates to
Adjudicate on
Revenue Matters*

SECTION 73

A person appointed for the due administration of this Law or employed with the assessment and collection of a tax who:

*Abuse of Power and
Corruption by the Tax
Officer*

1. Demands from any individual, corporate entity or any other taxable person, an amount in excess of the authorized assessment of tax or
2. Withholds, for his own use or otherwise, any portion of the amount of tax collected.
3. Renders a false returns, whether orally or in writing, of the amount of tax collected or received by him,
4. Defrauds any person, embezzles any money, or otherwise uses his position to

deal wrongfully with the Service,

5. Steal or misuses the Service's documents;
6. Compromises on the assessment or collection of any tax,

Commits an offence and shall be liable on conviction to a fine equivalent to 200 per cent of the sum in question or imprisonment for a term of 3 years or both.

SECTION 74

1. After proper auditing, the Internal Revenue Service shall refund to tax payers such overpayment of tax as is due. *Refunds to Tax Payers*
2. The Internal Revenue Service shall decide on who is eligible for refund, subject to such rules and conditions as may be approved by the Service.
3. The refund shall be made within ninety (90) days of the decision of the Internal Revenue Service made pursuant to subsection (2) of this section, with the option of setting off the amount due against future tax department, agency, consultant and or contractors to collect revenue pursuant to its powers under subsection (1) of this section.

SECTION 75

1. For the purpose of obtaining full, information in respect of the profits or income of any person, body corporate or organization, the Internal Revenue Service may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to:
Call for Returns, Books, Documents and Information
 - a. complete and deliver to the Internal Revenue Service any return specified in such notice;
 - b. appear personally before an officer of the Internal Revenue Service for examination with respect to any matter relating to such profits or income;
 - c. produce or cause to be produced for examination, books, documents and any other information at the place and time stated in the notice, which may be from day-to-day or for such period as the Internal Revenue Service may deem necessary; or
 - d. give orally or in writing any other information including a name and address specified in such notice.

2. For the purpose of paragraph (a) to (d) of subsection (1) of this section, the time specified by such notice shall not be less than seven (7) days from the date of service of such notice except that an officer of the Internal Revenue Service may act in any of the cases stipulated in paragraphs (a) to (d) of subsection (1), without giving any of the required notices set out in this section.
3. A person who contravenes the provisions of this section is, in respect of each offence, liable on conviction to a fine equivalent to 100 per cent of his actual tax liability or 1 year imprisonment or both.
4. The provision of this section or any other provision of this Law shall not be construed as precluding the Internal Revenue Service from verifying by tax audit or investigating any matter relating to any returns or entries in any book, document or accounts, including those stored on a computer, or digital or magnetic or optical or electronic media as may, from time to time be specified by the Internal Revenue Service.

SECTION 76

1. Any person may apply in writing to the Service for an extension of time within which to comply with the provisions of this section and section 74 of this Law, provided that the person:
 - a. makes the application before the expiration of the time stipulated in the section for making the returns; and
 - b. shows good cause for his inability to comply with this provision.
2. If the Service is satisfied with the cause shown in the application under paragraph (b) of the above subsection, it may in writing grant the extension of the time or limit the time as it may consider appropriate.

*Call for Returns
Books, Documents*

SECTION 77

1. The Internal Revenue Service may give notice in writing to any person it considers necessary requiring such person to deliver within a reasonable time specified in such notice fuller or further returns in respect of any matter relating to the functions of the Internal Revenue Service under this Law.

*Call for Further
Returns and Payment
of Tax Due*

2. Where tax is not paid, when it falls due under any enactment by any person from whom it is due, whether or not the payment of that tax has been secured by a bond or otherwise, it shall be paid on demand made by the Internal Revenue Service either on that person personally or by delivering the demand in writing to his place of abode or business, and if it is not paid on demand, the person in default shall, in addition to the amount of tax due and payable, also be liable to a fine equal to the amount of tax due and payable.

SECTION 78

1. Without prejudice to section 76 of this Law, every person engaged in banking shall prepare and deliver to the Internal Revenue Service, quarterly returns specifying:
 - a. in the case of an individual, all transactions involving the sum of Five Hundred Thousand Naira (₦500,000) and above; or
 - b. in the case of partnerships or unincorporated business names, all transactions involving the sum of One Million Naira (₦1,000,000) and above; and

*Information to be
Delivered by Bankers*

- c. the names and addresses of all customers of the bank connected with the transaction.
2. Subject to subsection (1) of this section, for the purpose of obtaining information relating to taxation, the Internal Revenue Service may give notice to any person including a person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice.
3. Provided that a person engaged in banking business in Nigeria, shall not be required to disclose any additional information about his customer or his bank under this section unless such additional disclosure is required by a notice signed by the Chairman of the Internal Revenue Service on the advice of the Technical Committee of the Service. Any person who, having been engaged in banking in Nigeria, contravenes the provision of this section, commits an offence and shall, in respect of each contravention be liable on conviction to a fine of Five Hundred Thousand Naira (₦500,000.00) only in the case of a body corporate, and in the case of an individual a fine of Fifty Thousand Naira (₦50,000.00)

only or imprisonment for a term of five years or to both such fine and imprisonment.

SECTION 79

1. Subject to the provisions of this Law, if any tax is not paid within the period prescribed: a sum equal to 10 percent of the amount of the tax payable shall be added and the provisions of the Law relating to the collection and recovery of tax shall apply to the collection and recovery of such sum:
 - a. The tax due shall carry interest at the prevailing commercial rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collection and recovery of tax shall apply to the collection and recovery of the interest.
 - b. The Internal Revenue Service shall serve a demand note upon the company or person in whose name a tax is chargeable and if payment is not made within one month from the date of the service of such demand note, the Internal Revenue Service may

*Amendment of
Addition for Non-
Payment of Tax and
Enforcement of
Payment*

proceed to enforce payment under this Law;

- c. An addition imposed under this Section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
2. Any person who without lawful justification or excuse, (the proof of which shall lie on the person), fails to pay any tax imposed within the prescribed period commits an offence under this Law.
3. The Service shall have the power to remit any part or the whole of the addition due under Section 78 subsection (1) of this Section.

SECTION 80

1. The Service may issue a tax clearance certificate to anyone within two weeks of receipt of an application if:
 - a. The Service is of the opinion that:
 - i. Taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the

*Issuance of Tax
Clearance Certificate*

Service has been fully paid,

ii. No such tax or levy is due on the person or on his income or property; or

iii. The person is not liable to tax for any of those three years:

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

2. The tax clearance certificate may be issued in paper form or stored in electronic format on a machine-readable smart card (in this Law referred to as “Electronic Tax Clearance Certificate”) which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required.

3. Where a person who has applied for a tax clearance has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the state, no tax clearance may be issued to that person.
4. The Service may decline to issue a tax clearance certificate but it shall within two weeks of receipt of the application give reasons for the denial.
5. A department, agency or official of the State, any Local Government official, any corporate body, statutory authority or person empowered in that regard by this Law or any other law shall demand a tax clearance certificate for the three years immediately preceding the current year of assessment as a pre-condition to transacting any business, including but not limited to:
 - a. Application for Governor's consent to any real property transaction;
 - b. Application for right of occupancy, certificate of occupancy, grant and re-grant of titles to, and the regularization or recertification of titles to real property;

- c. Application for registration as a contractor;
- d. Application for award of contracts by Government, its agencies and registered companies;
- e. Application for approval of building plans;
- f. Application for any Government license or permit;
- g. Any application relating to the establishment or conduct of business;
- h. Application for any Government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purpose;
- i. Registration of vehicles and change of ownership thereof;
- j. Registration for distributorship;
- k. Confirmation of appointment by the Governor as Chairman or Member of any statutory board, institution, commission, company or to any other similar position in the Government;
- l. Application for allocation of market stalls, shops and the like;

- m. Appointment or election into public office; and
 - n. Any other application or process for which a tax;
 - o. Clearance certificate is required under this Law, section 84 of the Personal Income Tax Act, or any other enactment of the State House of Assembly and the National Assembly;
- 6. Without prejudice to the provisions of the Stamp Duties Act and any applicable Act of the National Assembly, the appropriate authority shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be.
- 7. The Service is empowered to prescribe, by notice in the State, other purposes for which a Tax Clearance Certificate may be required.
- 8. A Tax Clearance Certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment:
 - a. Chargeable income of holder;
 - b. Tax payable:

- c. Tax paid; and
 - d. Tax outstanding; and where no tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect.
9. The Service shall be the sole authority to issue a Tax Clearance Certificate under this Law but it may exercise its powers by employing the services of any person or company, provided that:
- a. The information which the Service requires the tax payer to provide (the data) shall not be excessive in relation to the purpose for which the Tax Clearance Certificate is to be issued;
 - b. The Service shall request from the taxable person all details that are necessary to keep the data accurate and up to date;
 - c. The Service shall make available to the taxable person, a smart card with the taxable person's identity number, names, signature and photograph embossed on the front side;
 - d. The card shall hold data in respect of a particular taxable person in a secure format that can be accessed for authentication;
 - e. The data shall be made accessible to third parties only in a form which

permits identification of the taxable person and access to information on him for no longer than is necessary for the purpose of verifying his tax;

- f. The Service shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person;
 - g. The Service shall ensure that the taxable person's data on the card are kept confidential to the same extent as their ordinary tax records;
 - h. Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and
 - i. The Service shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.
10. A person issued with a Tax Clearance Certificate or electronic smart card shall, upon application, be advised as to:
- a. Confidentiality of the information supplied;

- b. Fees or charges for reissuing a lost card;
 - c. Complaint handling procedure; and
 - d. Procedure for review of personal data.
11. The Service shall have power, from time to time, by an order in the Gazette to make such other regulations as it may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

SECTION 81

1. Notwithstanding the provisions of this Law or any other relevant Laws, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action brought by the Service. *Recovery Tax*
2. Where any tax has been short levied or erroneously repaid, the person who should have paid the amount short levied or to whom the repayment has erroneously been made shall on demand by the proper officer, pay the amount short levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short levied or erroneously repaid were liable.

SECTION 82

The Governor may direct that for Tax Relief regime for personal income Tax and Business Tax. In this regard, the Governor may order that the time line expected for income Tax Payers and Business Tax Payers be extended to allow for more time for such Tax(s) to be paid. The Governor may do this to encourage Tax Payers or when there is recession in the economy or where there is pandemic in the State. *Tax Relief*

SECTION 83

1. The Internal Revenue Service shall take all necessary measures to assist any relevant Law enforcement agency in the investigation of any offence under this Law. *Tax Investigation*
2. The Internal Revenue Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax Law, whether or not such violation has been reported to the Internal Revenue Service.
3. In conducting any investigation under subsection (2) of this section, the Internal Revenue Service may cause investigation to be conducted into the properties of any person if it appears to the Internal Revenue Service that the lifestyle of the person and

extent of his properties are not justified by his declared source of income. Where any investigation under this section reveals the commission of any offence or an attempt to commit any offence, the Internal Revenue Service shall submit its findings to the relevant Law enforcement agency and the Attorney-General for purposes of further investigation or prosecution.

SECTION 84

1. All information and documents supplied or produced in pursuance of any requirement of this Law or any other legislation being implemented by the Internal Revenue Service shall be treated as confidential. *Information and Documents to be Confidential*
2. Except as otherwise provided under this Law or as otherwise authorized by the Governor or Chairman, any member or former member of the Service or any employee or former employee of the Internal Revenue Service of the State Government who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction to a fine of One Hundred Thousand Naira (₦100,000.00) only or to imprisonment of two (2) years or both.

SECTION 85

There is hereby establish a body to be known as Revenue Appeal Commission for Revenue Matters (in this Law refers to the Ebonyi State Revenue Appeal Commission).

*Establishment of
Revenue Appeal
Commission*

SECTION 86

1. The Body of Appeal Commissioners shall consist of a Chairman and five other members none of whom shall be a public officer.
2. An Appeal Commissioner.
 - a. shall be appointed by the Governor, by Notice in the State Gazette, from among persons appearing to him to have had experience and shown capacity in the management of a substantial trade or business or the exercise of a profession of Law, accountancy or taxation in the State;
 - b. subject to the provisions of this Section, hold office for a period of three years from the date of his appointment:

*Composition of
Appeal Commission*

- c. may at any time resign his appointment by notice in writing addressed to the Governor, except that on the requests of the Governor he may continue to act as an Appeal Commissioner after the date of his resignation and sit at any further hearing in a case in which he has already sat before the date to hear an appeal, until a final decision has been given with respect to that appeal;
 - d. shall cease to be an Appeal Commissioner if the Governor determines that his office be vacant and Notice of the determination being published in the State Gazette or on his acceptance of a political appointment,
- 3. The Governor shall designate a Public Officer to be the secretary to the body of Appeal Commissioners (referred to in this Law as the secretary) and the official address of the secretary shall be published in the State Gazette.
- 4. Subject to the provisions of this Section, the Body of Appeal Commissioners shall remain in office until a new body is sworn-in.

SECTION 87

A taxable person being aggrieved by an *Appeal* assessment to income tax made upon him, having failed to agree with the Service in the manner provided in section 57(3) of the Personal Income Tax Cap PS LFN 2004. Act (Cap PS LFN 2004), may appeal against the assessment upon giving notice as provided in Section 86 of this Law within thirty days after the date of service of notice of the refusal of the Service to amend the assessment as desired. Such a person will get a copy of the Personal Income Tax Law from the State Internal Revenue Service.

SECTION 88

1. A notice of appeal to be given under the provisions of this Section shall be given in writing to the Service and shall set out as follows: *Notice of Appeal*
 - a. the name and address of the appellant;
 - b. the official number and the date of the relevant notice of assessment;
 - c. the amount of the assessable, total or chargeable income and of the tax charged as shown by that notice and

- the year of assessment concerned;
- d. the precise grounds of appeal against the assessment;
 - e. the address for service of any notice or other documents to be given to the appellant;
 - f. the date on which the appellant was served with notice of refusal by the Service to amend the assessment as desired.
2. On receipt of notice of Appeal, the Secretary, shall having regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law, deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing accordingly.
 3. A notice or other documents to be given to the Appeal Commissioners shall be addressed to the Secretary and be delivered at or sent by registered post to his official address.
 4. A taxpayer may discontinue an appeal by him upon giving notice to the Secretary in writing any time before the hearing of the Appeal.

5. Notwithstanding that notice of appeal against an assessment has been given by a taxpayer under this section the Service may revise the assessment in agreement with the taxpayer, and on notice of the agreement being given in writing by the Service to the Secretary at any time before the hearing, the appeal shall be treated as being discontinued.
6. On the discontinuance of an appeal under the provisions of this section, the amount or revised amount of the assessment, as the case may be, shall be deemed to have been agreed between the tax authority and the taxpayer under the provisions of subsection (3) of section 57 of the Personal Income Tax Act.

SECTION 89

1. The Appeal Commissioners shall, as often as may be necessary, sit to hear appeals in any court where an office of the Appeal Commission may situate and, subject to the provisions of subsection (2), of this Section at any such sittings:
 - a. Any three or more Appeal Commissioners may hear and decide

*Sitting and Decision
of Appeal
Commissioners*

an appeal; and

- b. the Appeal Commissioners present shall elect one of their member to be the chairman for the Sitting.
2. An Appeal Commissioner who had a direct or indirect financial interest in a taxpayer or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxpayer is pending before the Body of Appeal Commissioners, declare such interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting for the hearing of that Appeal.
3. The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant, and the taxpayer is or has been a client of that Appeal Commissioner.
4. The Secretary shall give seven clear working days notice to the Service and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioners have fixed a date

at their hearing.

5. All notices, precepts and documents, other than decisions of the Appeal Commissioners may be signed under the hand of the Secretary
6. All appeals before the Appeal Commissioners shall be held behind closed doors.
7. A taxpayer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal. If the person intended by the taxpayer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioners may adjourn the hearing for such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement.
8. The onus of proving that the assessment complained of is excessive shall be on the appellant.
9. At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Appeal Commissioners or the court hearing the appeal in the first instance that:

- a. the appellant has, contrary to subsection (1) of section 44 of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;
 - b. the appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - c. it is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal Commissioners or, as the case may be, the court may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount, on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.
10. If the appellant fails to comply with an order under subsection (9) of this Section, the assessment against which he appealed shall be confirmed and the appellant shall

have no further right of appeal whatsoever with respect to that assessment.

11. The Appeal Commissioners may confirm, reduce, increase or annul the assessment or make such order thereon as they see fit.
12. The decision of the Appeal Commissioners shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Service by the Secretary, on a request made within three months of the decision.
13. Where on the hearing of an appeal:
 - a. no accounts, books or records relating to profits were produced by or on behalf of the appellant; or
 - b. those accounts, books or records" were so produced but the Appeal Commissioners rejected the same on the ground that it 'has been shown to their satisfaction that they were incomplete or unsatisfactory; or
 - c. the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the

Secretary to the Appeal or otherwise, by the applicant or his agent has refused to answer any question put to him by the Appeal Commissioners, without showing any reasonable cause, the Chairman of the body of Appeal Commissioners shall record particulars of the same in his written decision.

14. The Governor may make rules prescribing the procedure to be followed in the conduct of appeal before the Appeal Commissioners.

SECTION 90

1. Notice of the amount of the tax chargeable under the assessment as determined by the Appeal Commissioners shall be served by the Service on the taxpayer or on the person in whose name the taxpayer is chargeable. *Appeal Against Assessment*
2. Where the tax chargeable on a taxpayer for a year of assessment in accordance with a decision of the Appeal Commissioners does not exceed Twenty Thousand Naira (₦20,000.00) only no further appeal by the taxpayer shall lie from that decision except

with the consent of the Service.

3. Notwithstanding that a further appeal is pending, in any competent court, tax shall be paid in accordance with the decision of the Appeal Commissioners, within one month of notification of the amount of the tax payable pursuant to subsection (1) of this Section, and proceedings may be taken for its recovery in accordance with the provisions of this Law.

SECTION 91

1. Subject to the provisions of subsection (2) of Section 54 of this Law, a taxpayer who having appealed against an assessment made on him to the Appeal Commissioners under the provisions of Section 51 (1) of this Law is aggrieved by the decision of the Appeal Commissioners may appeal against the assessment and the decision to the High Court of the State upon giving notice in writing to the Service within thirty days after the date on which the decision was given. *Appeal Against Decision*
2. Where no body of Appeal Commissioners had been appointed with jurisdiction to

hear an appeal against an assessment made on a taxpayer, the taxpayer who is aggrieved by the assessment and has failed to agree with the Service in the manner provided in subsection (3) of Section 63 of this Law and Section 57(3) of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State upon giving notice in writing to the Service within thirty days after the date of service of notice of the refusal by the Service to amend the assessment as desired.

3. If the Service is dissatisfied with a decision of the Appeal Commissioners, it may appeal against that decision to the High Court of the State upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.
4. Seven clear working days notice of the date fixed for the hearing of the appeal shall, unless rules made hereunder otherwise provide, be given all parties thereto.
5. The provisions of subsections (7), (8) and (9) of Section 88 and that of subsection (1)

of Section 86 of this Law shall apply to an appeal under this section with necessary modifications.

6. All appeals shall be heard in camera unless the Judge shall, on the application of the taxpayer, otherwise direct.
7. If on the hearing of an appeal from a decision of the Appeal Commissioners given under the provisions of Section 89 of this Law a certified copy of that decision is produced before the High Court and the decision contains a record by reference to subsection (3) of Section 90 of this Law, the High Court shall dismiss the appeal; or
8. Notwithstanding the provisions of Section 67 of the Cap P8 Personal Income Tax Act, if in a particular case the judge, from information given at the hearing of the *appeal*, is of the opinion that the tax may not be recovered, he may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified, security for payment of the tax and if the security is not given within the time specified the tax assessed shall immediately become payable and recoverable.

9. The cost of the appeal shall be at the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge.
10. The Chief Judge of the State may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.
11. An appeal against the decision of a Judge shall lie to the Court of Appeal and thereafter to the Supreme Court:
 - a. at the instance of the taxpayer, where the decision of the Judge is to the effect that the tax chargeable on the taxpayer for the relevant year of assessment exceeds Fifty Thousand Naira; (N50,000,000) and
 - b. at the instance of or with the consent of the Service, in any other case provided that no cost shall be awarded against the tax payer in an appeal instituted by the Service under this subsection unless the decision of the Judge is to the effect mentioned in paragraph (a) of this subsection.

SECTION 92

Any person obliged to deduct any tax under this Law or any other applicable Law, fails to deduct or having deducted fails to pay to the Internal Revenue Service within thirty days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty of an offence and shall be liable to pay the tax withheld or not remitted in addition to a penalty of 10 percent of the tax withheld or not remitted or not deducted per annum and interest at the prevailing commercial rate.

*Failure to Deduct or
Remit Tax*

SECTION 93

1. Unless otherwise provided in this Law or in any other Revenue Law applicable in the State, any person who fails to pay in full any tax, levy, rate, charge or other revenue due to the State or to Local Government authority is guilty of an offence and shall be liable upon conviction to:
 - a. A fine of 1% of the total amount of revenue which was due and payable, for each day of default; and
 - b. Imprisonment for twelve months.

*Failure to Pay Due
Taxes, Levies or Rates*

SECTION 94

1. Any person who:

Obstruction

- a. obstructs, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or
- b. does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distress; or
- c. rescues, damages or destroys anything so liable to seizure, removed or distress or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distress; or
- d. prevent the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person arrested, commits an offence and be liable on conviction to a fine not exceeding One Hundred Thousand Naira (₦100,000.00) only imprisonment for a term not exceeding two years or both.

SECTION 95

1. Any person who: *False Declaration*
 - a. makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Internal Revenue Service or any officer of the Internal Revenue Service, any declaration, notice, certificate or other document whatsoever; or
 - b. makes any statement in answer to any question or enquiry put to him by an officer which he is required to answer under this Law or any other enactment, being a document or statement produced or made for any purpose of tax, which is untrue in any material particular, commits an offence.
2. Where by reason of any such document or statement required to be produced under subsection (1) of this section the full amount of any tax payable is not paid or the overpayment is made in respect of any repayment of tax, the amount of tax unpaid or the overpayment shall be recoverable as a debt due to the Internal Revenue Service.

- 3 Any person who commits an offence under this section shall be liable on conviction to a fine of Fifty Thousand Naira (N50,000.00) only and 50 percent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of two (2) years or both.

SECTION 96

Any person who:

*Counterfeiting
Documents etc*

- a. counterfeits or falsifies any document *etc* which is required by or for the transaction of any business under this Law or any Law being administered by the Internal Revenue Service; or
- b. knowingly accepts, receives or uses any document so counterfeited or falsified; or
- c. alters any such document after it is officially issued; or
- d. counterfeits any seal, signature, initial or other mark of, or used by, any officer for the verification of such a purpose relating to tax;
- e. being an employee of the Internal Revenue Service, initiates, connives

or participates in the commission of any of the offences in paragraphs (a) to (d) of this section commits an offence and shall be liable on conviction to a fine of Three Hundred Thousand Naira (₦300,000.00) only or to imprisonment for a term of five (5) years or both.

SECTION 97

Any person appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who:

*Penalties for Offences
by Authorized and
Unauthorized Persons*

- a. demands from any company an amount in excess of the authorized assessment of the tax; or
- b. withholds for his own use or otherwise any portion of the amount of tax collected; or
- c. renders a false return, whether orally or in writing of the amount of tax collected or received by him; or
- d. defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Internal Revenue Service; or

- e. steals or misuses Service documents;
or
- f. compromises on the assessment or collection of any taxes, commits an offence and shall be liable on conviction to a fine equivalent to 100 percent of the sum in question or to imprisonment for a term of three years or both.

SECTION 98

1. Any person who without lawful authority, collects or receives Internally Generated Revenue (IGR) money meant for the State Government shall be guilty of an offence and shall be liable on conviction of Five (5) years imprisonment without option of fine.
2. Any revenue agent or contractor or anyone duly authorized to collect money or supervise collection of money who demands or collects any amount of money above or other than the Government approved or prescribed fee on any revenue head shall be guilty of an offence and shall be liable on conviction to five (5) years imprisonment without option of fine.

*Unauthorized
Collections, Failure to
Remit Defrauding etc*

3. Any revenue agent or contractor who demands or receives cash deposit or payment without written permission from the Service or Management Committee shall be guilty of an offence and shall be liable on conviction to 3 years imprisonment without option of fine.
4.
 - a. It shall be unlawful for any person or group to make use of the State Stadium pitch and its appurtenances without registration with the relevant State Government Agency or Authority and prescribed fees paid.
 - b. Any person or group that contravenes this provision, commits an offence and is liable on conviction to a fine of **One Hundred Thousand Naira (₦100,000.00)** or 6 months imprisonment or both.
5. Any bank or financial institution who while collecting, receiving and/or remitting the State Internally Generated Revenue (IGR) defrauds the State Government shall be guilty of an offence and shall be liable to the refund of the money so defrauded in addition to the payment 50% of the sum defrauded and interest at the prevailing bank interest rate

for the duration the matter may last.

6. Any bank manager under whose watch the bank defrauds the State Government on the collection and remittance of the State Government Internally Generated Revenue (IGR) shall be guilty of an offence and shall be liable on conviction to 5 years imprisonment without option of fine.

SECTION 99

1. Any person or body corporate who fails to comply with the mining or quarry activities set out in the second column of the second schedule, shall be guilty of an offence and shall be liable on conviction to the payment of the fines specified in the third schedule and/or a term of imprisonment not less than 2 years.

*Failure to Comply
with Mining or
Quarry Activities*

Where the offender is a corporate body, every director of the company as listed in its records at the Corporate Affairs Commission, shall be guilty of the offence and liable on conviction to a term of imprisonment not less than 2 years without option of fine.

2. It shall be unlawful for any telecommunication operator not to comply with schedule of fees prescribed in the 3rd schedule to this Law. Any person or operator that contravenes this provision, commits an offence and is liable on conviction to a fine of **One Hundred Thousand Naira (₦100,000.00)** or 1 year imprisonment or both.

Where the offender is a corporate body, every director of the company as listed in its records at the Corporate Affairs Commission, shall be guilty of the offence and liable on conviction to a term of imprisonment not less than 1 year without option of fine.

SECTION 100

1. State Government may appoint agents to collect all royalties accruable to the host communities involved in the mining or quarry activities and remit same to the said communities upon satisfactory identification of the projects to be executed.
2. Any person who embezzles or misappropriate the royalties accruable to the host community(ies) shall be guilty of

*State Government
Agents to Collect
Royalties*

an offence and liable on conviction to a fine of **One Million (₦1,000,000.00)** or 5 years imprisonment or both.

3. Any person or group who engages or authorizes any investor without the knowledge and/or consent of the State Government through the appropriate channels and procedures approved by the government, shall be guilty of an offence and liable on conviction to a fine of **One Million (₦1,000,000.00)**. Where the offender is a corporate body, it shall be liable to a fine of **Three Million (₦3,000,000.00) Naira**.

SECTION 101

1. Any person who, in the commission of any offence against this Law is armed with any offensive weapon, commits an offence and shall be liable on conviction to imprisonment for a term of three years.
2. Any person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Internal Revenue Service in the performance of his functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of five (5) years.

*Penalty where
Offenders are Armed*

SECTION 102

Any person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to imprisonment for a term of two years or fine of One Hundred Thousand Naira (₦100,000.00) only or both.

*Connivance to
Contravene any
Provision of this Law*

SECTION 103

1. Any person who not being a Revenue Collector holds himself out as a Revenue Collector and attempts to collect or collects any revenue due to the State or a Local Government Council shall be guilty of an offence and be liable on conviction to a fine of Two Hundred Thousand Naira (₦200,000.00) or imprisonment for two (2) years or both and any amount collected by him shall be forfeited to the State Government or relevant Local Government Authority.
2. If for the purpose of obtaining admission to any building or other place of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other

*Impersonating a
Revenue Collector
Armed*

unlawful purpose, any person, not being an authorized officer, assumes the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of Fifty Thousand Naira (N50,000.00) only or to imprisonment for a term of one(1) year.

SECTION 104

1. Any criminal proceedings for an offence under this Law shall be instituted by or with the consent of the Attorney-General of Ebonyi State. *Prosecution*
2. The Honourable Attorney-General or a Law Officer may appear for and/or represent the Service in his professional capacity in any proceedings in which the Internal Revenue Service is a party; Provided that the Legal Adviser of the Service shall not in such circumstances give evidence on behalf of the Internal Revenue Service.