KOGI STATE OF NIGERIA

A LAW

TO REPEAL

THE KOGI STATE REVENUE ADMINISTRATION LAW, 2024; TO ENACT AND ESTABLISH THE KOGI STATE INTERNAL REVENUE SERVICE, AND OTHER MATTERS CONNECTED THEREWITH, 2025

THE KOGI STATE INTERNAL REVENUE SERVICE (ESTABLISHMENT) LAW, 2025

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A LAW TO REPEAL THE KOGI STATE REVENUE ADMINISTRATION LAW, 2024; TO ENACT AND ESTABLISH THE KOGI STATE INTERNAL REVENUE SERVICE, AND OTHER MATTERS CONNECTED THEREWITH, 2025

ENACTED by the Kogi State House of Assembly and by the authority of same as follows: *Enactment*

PART I – PRELIMINARY PROVISION

1. This Law may be cited as the Kogi State Internal Revenue Service (Establishment) Law, 2025. *Citation*

2. The Law shall come into force on the 31st day of December 2025. *Commencement.*

3. The objectives of this law are to: *Objectives*

(a) provide an ecosystem for virile, efficient, equitable and transparent tax system in tandem with Acts of National Assembly on taxation;

(b) facilitate optimization of revenue system consistent to international best practice in taxation; and

(c) to provide harmonized fiscal legislation governing taxation in the State and Local Government Councils.

4. In this Law unless the context otherwise requires: *Interpretation.*

"Act" means any tax legislation of the National Assembly applicable to State and Local Government Councils;

"advance ruling" means any ruling issued by the Service in respect of any disputed or controversial tax matter to the taxpayers in accordance with the provision of this law, the Nigeria Tax Act, 2025, or any other tax law enacted by the State Assembly, or any written opinion or decision issued to a tax payer by the Service on a transaction, proposed transaction or any tax matter with a view to providing direction or clarification in accordance with the provisions of this law;

"agency of Government" includes a Ministry, Department, Statutory body, public authority or any institution of the State or Local

Government;

"agreement" means mutual understanding, arrangement or undertaking, or memorandum, between a taxpayer and any third-party which may have tax implications;

"Authorized Officer" means any person employed in the Kogi State Internal Revenue Service or for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the Executive Chairman to perform or carry out specific functions under this Law;

"Board" means the Management Board of the Service established under Section 8 of this Law;

"book" means 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;

"Business" includes any economic activity such as trade, commerce, manufacturing, service or any activity carried out for the purpose of earning income;

"calendar year" means or period of 12 months commencing from 1st January and ending 31st December;

"commencement of business" means the date that an entity carries out its first transaction, which shall be the earlier of the date that the business or person:

(a) begins to market or first advertises its products or services for sale,

(b) obtain an operating license from a regulatory authority in Nigeria,

(c) makes first sale or purchase,

(d) execute its first trading contract after complying with incorporation or regulatory processes,

(e) issues or receives its first invoices,

(f) delivers or receives it first consignment of goods, or

(g) first renders services to its customers;

"commercial vehicle" means a hackney carriage, stage carriage, tractor, lorry, trailer, mechanical or manual conveyor or other motor propelled conveyance designed primarily or adapted for the transportation of commercial goods (raw or processed) sand, granite, laterite, limestone, clay gypsum, shale, kaolin or such other minerals and their products;

"Commissioner" a government official or representative in charge of a Ministry includes the Commissioner charged with the responsibility for matters relating to finance and Commissioners for specific Ministries referred to in this Law;

"company" means a company as defined under the Companies and Allied Matters Act and a corporate body that may be formed under any other written law and includes any association weather incorporated in or outside Nigeria;

"Consultants" include Accountants, Legal Practitioners, or members of the Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria, Association of National Accountants or other relevant professional bodies in Nigeria as the case may be;

"corporate" includes Private Sector Companies, Federal and State Government Ministries, Departments and Agencies;

"court" means the Federal High Court, High Court of the State, Magistrate Court, Revenue Court and Small Claims Court;

"Directorate" means a group of departments, divisions or units functionally related and aligned with the aim of performing a given function or set of functions relevant to the realization of the goals of the Service;

"dispute" means a disagreement on the interpretation of either the relevant facts or law or both, which arises pursuant to the to the issuance of an assessment, action or decision of either the tax authority or taxpayer;

"distrain" means to seize a taxable person's property, goods, chattels, bonds, or other securities in other to collect or recover unpaid tax in accordance with this Law and the Nigeria Tax Act, 2025;

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

"electronic or digital activities" means the receipt, emission or transmission of signals, sounds, messages, images or data of any kind by cable, radio, electromagnetic system or any other electronic or wireless apparatus in respect of any commerce, trade or activity, including electronic commerce, application store, high frequency trading, electronic data storage, online advert, participative network platform, online gaming, cloud computing, online teaching services, digital content services, supply of user data, search engines or online payments;

"employee of the Service" includes the Chairman or other members of staff and those employed to carry out specific functions;

"employment" includes any appointment or office, whether public or otherwise, for which remuneration is payable;

"entertainer, sportsperson, or competitor fees" includes payments in respect of appearance, performance, royalties, sponsorship, endorsement, advertising of related payments;

"executor" includes any person administering the estate of a deceased person;

"Executive Chairman" means the Executive Chairman appointed pursuant to Section 6 (2) (a) and Section 9 (1) of this Law;

"fee" means any payment chargeable by Kogi State Government;

"foreign company" means any company other than a Nigerian company;

"goods" means Merchandise; including but not limited to raw materials, finished products and agricultural produce, and all forms of tangible properties, movable or immovable;

"Governor" means the Governor of Kogi State;

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

"gross income" means total income of an individual in any particular year of assessment from all sources, ascertained under the provisions of this Law;

"haulage" is the business of transporting goods and solid minerals by road, railway, waterways and conveyor either by vehicle or conveyor system and payable by the owner of the vehicle, conveyor or other means of transportation at the point of loading or at the point of discharge in the State;

"House of Assembly" means Kogi State House of Assembly;

"invoice" means any document issued as evidence of supply of goods or services, or demand for payment for goods or services supplied;

"Individual" includes a corporation sole and a body of individuals, partnership, community, family, trustee, executor, body of trustees and executors;

"IGR" means internally generated revenue of the State pursuant to this law or laws made by the National Assembly;

"Local Government Area or Local Government Council" means the 21 Local Government Councils within the State;

"manufacturer" means any person who engages in the manufacture of goods and includes a person who has manufactured for his own account, or on whose behalf other persons have manufactured goods made to his specification or design;

"manufacturing" means a process by which a commodity is finally produced, including assembling, bottling, repacking, mixing, blending, grinding, cutting, bending, twisting and joining or any other similar process;

"MDA" means State Government Ministries, Departments and Agencies recognized by this law to be subject to its provisions;

"National Assembly" means Federal Government of Nigeria

legislative institution;

"officer" means any person employed by the Service to carry out the tax administration functions under this Law;

"owner of vehicle" includes a person in immediate charge or control of the vehicle;

"Person" includes individuals, body of individuals, executor, trustee, family, Community, a company or body corporate, corporation sole and any unincorporated body of persons, including a trust or any legal arrangement;

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

"registration" means action or process of registering or of being registered for tax purpose in accordance with this Law;

"registered Person" means any person registered for the purpose of tax compliance under this Law or any other tax Law;

"Roads" means road within Kogi State;

"Secretary" means the Secretary to the Board of the Service;

"settlement" means amiable resolutions of dispute in accordance with the provisions of this Law;

"Special Purpose Tax Officer" means specially designated tax officers for the purpose of tax investigation and enforcement who shall be appointed from time to time and shall have the powers of police officers;

"supply" means any transaction where the whole property in the goods is transferred or where the agreement expressly contemplates that this will happen and in particular includes the sale and delivery of goods or services used outside the business, the letting out of goods on hire or leasing and any disposal of goods or furnishing of services;

"stamp duties" means a duty levied on dutiable instruments under this Law and Nigeria Tax Act, 2025, or any other law;

"State" means Kogi State of Nigeria;

"Service" means the Kogi State Internal Revenue Service established under this Law;

"tax" includes any levy, rate, fee, charge or revenue accruable to the State Government or Local Government Councils as the case may be in full or part under this Law, the Nigeria Tax Act 2025 or any other Law;

"tax agent" means any person acknowledged and duly certified by a professional body in Nigeria to represent the taxable person;

"Tax Authority" means where the context permits the Service, the Local Government Revenue Committee and Nigeria Revenue Service;

"taxable income" includes assessable profit;

"taxable person" means persons who carries out economic activity in a place or a person exploiting tangible or intangible property for the purpose of obtaining income therefrom by way of trade or business, or an agency of the Government acting in that capacity;

"tax return" means a form or any other document filed with the Service that reports transactions, income, expenses and any other relevant information as may be prescribed by the Service from time to time;

"taxpayer information" includes:

(a) any information receives or generated by the Service with respect to a taxpayer pursuant to its powers under this Law or any other tax law,

(b) written or electronic documents, returns, assessment, lists and copies of such lists relating to its profits or items of profits of any person or to such matter which forms the basis of any agreement or arrangement with any State, or government or tax authority;

"transaction at arm's length" means a related party transaction conducted on normal open market commercial terms;

"Tribunal" means the Kogi State Revenue Appeal Tribunal established under this Law.

5. This Law applies throughout Kogi State to all persons, businesses, tax authorities required to comply with the provision of tax legislation whether personally or on behalf of another person by this Law or Act of National Assembly. *Application.*

PART II – ESTABLISHMENT OF KOGI STATE INTERNAL REVENUE SERVICE

6. (1) There is established the Kogi State Internal Revenue Service (in this Law referred to as "the Service"). *Establishment/ Jurisdiction of the Kogi State Internal Revenue Service.*

(2) Without prejudice to the power of the State with respect to the administration of the Income tax of Individuals, Pay-As-You Earn, Stamp Duties, administration of taxes for resident individual in respect of:

(a) imposition of taxes on income, profit or gains;

(b) ascertainment of profit and income;

(c) ascertainment of profit and income;

(d) ascertainment of assessable profit and income;

(e) ascertainment of total income;

(f) ascertainment of chargeable gain;

(g) rates of tax; and

(h) exercising such other powers and functions conferred on it under any tax law enacted by House of Assembly and National Assembly.

(3) The Service with the approval of the State may authorize another tax Authority to administer taxes within its jurisdiction on its behalf on such terms as they may agree.

(4) For the purpose of subsection (2) above, the Service may do such things as it deems necessary and expedient for the assessment and collection of taxes and shall account for all taxes so collated in accordance with the provisions of this Law, the Nigeria Tax Act, 2025 and any other law enacted by the House of Assembly or the National Assembly.

(5) (a) The Kogi State Internal Revenue Service:

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

(ii) may sue or be sued in its name,

(iii) may acquire, hold or dispose of any property, or interest in property, movable, or immovable for the purpose of carrying out any of its functions under this Law;

(b) the common seal of the Service shall be authenticated by the signature of the Executive Chairman or the Board Secretary.

7. The Service shall: *Functions of the Service.*

(a) assess persons, including enterprises, individuals, estates, trusts and settlements, communities and families chargeable with tax in State;

(b) assess, collect, recover, account and enforce payment of tax, levy, charge, fee or rate and demand notices as may be due to the State or any of its Agencies;

(c) collect, recover and remit to the designated accounts any tax, levy, charge, fee or rate under the provisions of this Law; Nigeria Tax Act 2025, Nigeria Tax Administration Act 2025 or any other enactment or law;

(d) administer all revenues accruing to the State;

(e) in collaboration with the relevant MDAs of Government, review the tax regimes and promote the use of taxation to develop, stimulate and grow economic activities in the State;

(f) carry out examinations and investigations exercise with a view to enforcing compliance with the provisions of this Law in collaboration with the relevant law enforcement agencies;

(g) determine from time to time, the extent of financial loss and such other losses, by Government arising from tax fraud or evasion and such revenue foregone arising from tax waivers and other related matters;

(h) adopt measures to identify, trace, freeze, confiscate or seize the proceeds derived from tax fraud or evasion in line with the provisions of this Law or other relevant tax laws and Acts;

(i) adopt measures which include compliance, enforcement and regulatory actions, as well as introduction and maintenance of investigative and control techniques, on the detection and prevention of non-compliance with tax laws;

(j) collaborate and facilitate rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax related matters;

(k) undertake exchange of personnel or other experts, with complementary agencies for purpose of comparative experience and capacity building;

(l) establish and maintain a system for monitoring international dynamics of taxation, in order to identify suspicious transactions and the perpetrators or other persons involved;

(m) provide and maintain access to up-to-date and adequate data and information on all taxable persons, individuals, corporations or all MDA's involved in the collection of revenue, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;

(n) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items, assets or matters relating to tax administration, tax waivers, fraud or evasion;

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

(p) collate and continually review all policies of the State relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;

(q) 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;

(r) issue taxpayer identification number or any other equivalent identity to every relevant taxable person in collaboration with the Joint Revenue Board and Nigeria Revenue Service;

(s) 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;

(t) carry out and sustain public awareness and enlightenment campaigns, on the benefit of tax compliance within the State;

(u) carry out assigned administrative and oversight functions over all taxes, levies, rates, fees and charges accruable to the State and as it may be required, query, subpoena, sanction or reward any activity pertaining to the assessment, collection of and accounting for revenues accruable to the Government;

(v) deploy appropriate technology or digital platforms to automate any of its tax administration processes or in carrying out any of its functions as may be prescribed by a law of the House of Assembly; and

(w) carry out such other activities, as are necessary or expedient for the discharge of all or any of the functions prescribed under this Law.

PART III – ESTABLISHMENT AND COMPOSITION OF KOGI STATE INTERNAL REVENUE SERVICE MANAGEMENT BOARD

Establishment and composition of the Management Board of the Service.

8. (1) There is established for the Kogi State Internal Revenue Service, Management Board (in this Law referred to as "the Board") which shall have overall supervision of the Service as specified under this Law.

(2) The Board shall consist of:

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

(b) Directors from within the Service;

(c) a Director from the State Ministry of Finance;

(d) three other persons appointed by the State Governor on their personal merit, each representing a Senatorial District in the State, who shall possess relevant experience and knowledge in taxation and other related fields; and

(e) the Legal Adviser to the Service, who shall serve as Secretary to the Board.

(3) The Secretary of the Board shall summon a meeting of the Board whenever the business requires its attention or on the request of the Executive Chairman or any member of the Board.

(4) The quorum of the meeting of the Board shall be five members.

(5) A majority decision of members on any matter obtained by the Secretary in written correspondence shall be treated in all respects as though it were a decision of the Board in an actual meeting unless any member has requested the submission of the matter to such meeting.

(6) Where any person presents at a meeting of the Board or any committee of the Board at which any matter is the subject of consideration, and in which that person is directly or indirectly interested, he shall as soon as practicable, before or after the commencement of the meeting, disclose such interest and:

(a) shall not, unless the Board otherwise directs, take part in any consideration or discussion of, or vote on any decision pertaining to the matter; and

(b) a disclosure of interest made under this section shall be recorded in the minutes of the meeting at which it is made.

Tenure of Board Member.

9. (1) The Executive Chairman and other members of the Board, other than ex-offcio members, shall each hold office for a term of four years, renewable for another term of four years and no more.

(2) A member of the Board shall hold office on such terms and conditions as in his letter of appointment

10. All members of the Board shall be paid such allowances and other benefits as may be determined by the Governor.

Allowances and other benefits of members

PART IV – MANAGEMENT AND STAFF OF THE SERVICE

11. (1) There shall be for the Service, an Executive Chairman, who shall be appointed by the State Governor, subject to confirmation by the State House of Assembly.

Appointment of the Executive Chairman of the State Internal Revenue Service

(2) The Executive Chairman shall be:

(a) the Chief Executive and Accounting Officer of the Service;

(b) responsible for the execution of the policy and the day-to-day administration of the affairs of the Service; and

(c) a person with experience in taxation and a member of a relevant recognized professional body.

12. The Chairman as the chief executive and accounting officer of the State Internal Revenue Service shall ensure that the Service:

Duty of Chairman and accountability.

(a) 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 Service;

(ii) all its assets, liabilities and other financial transactions; and

(iii) all other revenues collected by the Service, including income on investments;

(b) prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practices;

(c) ensure that the available accounting records of the Service are adequate, in line with financial regulations and prepared by a qualified personnel member, who shall be a member of a

recognized professional accounting body; and

(d) ensure that the available accounting resources of the Service are adequate and used economically in the most effective and efficient manner and the accounting and other financial records are properly safeguarded.

13. (1) The appointment of Directors shall be on the recommendation of the board subject to the approval of the Governor. *Directors of the Service*

(2) A Director appointed under subsection (1) shall possess academic or professional qualifications and expertise in taxation, accountancy, economics, law, human resource management, or information technology, and the appointment shall ensure diversity of academic or professional qualifications and expertise in the listed fields.

(3) A Director shall:

(a) head and be responsible for the day-to-day administration of a Directorate in the Service; and

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

(4) A Director shall be paid such remuneration and allowances, as may be determined by the Board.

(5) A Director shall, as provided in this Law, be subject to the terms and conditions of his appointment.

(6) A Director shall cease to hold office as a Director of the Service, where the:

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

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

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

(d) the Board is satisfied that it is not in the interest of the Service or in the interest of the public for the person to continue in office.

Establishment and composition of the Management Committee.

14. (1) There is established for the Service the Kogi State Internal Revenue Service Management Committee (in this Law referred to as ("the Management Committee") which shall be responsible for policy implementation, and supervision of the activities of the Service.

(2) The Management shall consist of the:

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

(b) Directors appointed under this Law.

Secretary to the Board and qualification.

15. (1) The Legal Adviser to the Service shall serve as Secretary to the Board.

(2) The Secretary shall also be the Director of Legal Services of the State Revenue Service.

(3) The Board Secretary shall be the head of the Secretariat of the Service and shall be responsible for:

(a) preparing and issuing notices of meetings of the Board;

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

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

Meeting of the State Revenue Board.

16. (1) The Secretary shall, in consultation with the Chairman, convene the meetings of the Board, whenever business requiring its attention warrants, at least once every quarter. A meeting of the Board shall be convened within 14 days from the date on which the notice was given.

(2) The quorum of the meeting shall be two-third of the members of the Board.

Cessation of membership.

17. A person shall cease to be a member of the Board, where the person:

(a) resigns by a notice addressed to the Governor;

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

(c) becomes bankrupt or makes a compromise with creditors;

(d) is convicted of a felony or of any offence involving dishonesty or fraud;

(e) is removed from office by the Governor on grounds of public interest or in the interest of the Service

(f) has been found guilty of contravening the Code of Conduct Bureau and Tribunal Act, or gross misconduct in relation to his duties; *Cap. C15 LFN, 2004.*

(g) appointed on the basis of a professional qualification, is disqualified as a member of that profession by a competent authority;

(h) the tenure expires as provided in Section 9 (1) of this Law; or

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

18. (1) The Board shall: *Functions and Powers of the Board.*

(a) provide general policy guidelines relating to the functions of the Service;

(b) manage and superintend the implementation of the policies of the Service on matters relating to the administration of the revenue assessment, collection and accounting system under this Law or any other law;

(c) review and approve the strategic plans of the Service;

(d) employ and determine the terms and conditions of service including disciplinary measures of the employees of the Service;

(e) stipulate remuneration, allowances, benefits and pensions of staffs and employees in consultation with the Governor;

(f) make recommendations, where appropriate, to the Joint

Revenue Board on tax policy, reform, legislation, treaties and tax exemption as may be required, from time to time;

(g) assign each Director a Directorate as appropriate; and

(h) do such other things which in its opinion are necessary to ensure efficient performance of the functions of the Service under this Law.

(2) The Board may, by notice in the Gazette or in writing, authorize any person to:

(a) perform or exercise on behalf of the Board, any function, duty or power conferred on the Board; and

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

Autonomy of the State Revenue Service

19. (1) The Service shall be autonomous in the day-to-day running of its financial, technical, professional and administrative affairs.

(2) The Service, may by notice in the Gazette or in writing, authorize any person within or outside Nigeria to 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.

(3) Whenever the Service, shall consider 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 in 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 Board.

(4) The Service may subject to such conditions as it may determine, engage, employ or appoint relevant professional consultants (tax practitioners or Chartered Accountants as monitoring agents to collect information, through audit and to monitor compliance with relevant tax laws) to transact any business or to do any act required to be transacted or done in the execution of its functions under the Law, provided that such

consultants shall not carry out the duties of assessment or collection of tax, tax compliance or enforcement activities, or routine responsibilities of tax officials.

Staff of the Service.

20. (1) The Service may appoint such other persons to be employees of the Service for the proper and efficient performance of the functions of the Service under this Law and on such terms and conditions as may be prescribed by the Board.

(2) Without prejudice to the autonomous status of the Service, where the Service thinks its expedient that any vacancy in the Service should be filled by a person holding office in the Civil Service of the State, it shall notify the Civil Service to that effect and thereafter the Service, may by arrangement with the State Civil Service Commission, cause such vacancy to be filled by way of secondment or transfer.

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

Condition of Service

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

(2) The Service shall where the Board thinks it expedient and upon the written approval of the Governor published in the State Gazette operate an independent pension scheme in line with the Contributory Pension Scheme.

(3) Notwithstanding the provisions of subsection (1), nothing shall prevent the Service from appointing any person to any office on terms which preclude the grant of pensions or other retirement benefits.

Staff Regulations.

22. (1) Subject to the provisions of this Law, the Board, 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, discipline, termination or

dismissal of staff or employees of the Service; and

(b) appeals by staff or employees against dismissal or other disciplinary measures and until such regulations are made, any instrument, relating to conditions of service in the public service of the State, shall be applicable with such modifications as may be necessary to the employees of the Service.

(2) The terms and conditions of service including remuneration, allowances and benefits of the employees of the Service shall be determined by the Board, subject to the approval of the Governor.

Tax Officers

23. The production by a designated officer of the Service of an identity card of the Service and a warrant form or certificate issued and signed by the Executive Chairman of the Service, setting out the Officer's full name and stating that he is authorized to exercise the functions of a tax officer and revenue collector and other incidental functions shall be sufficient, that he is duly authorized for the purposes of this Law.

Establishment of the Technical Committee of the Board.

24. (1) There shall be established a Technical Committee of the Board (hereinafter referred to as "the Technical Committee") Which shall comprise of:

(a) Executive Chairman of the Board, as Chairman;

(b) Directors within the Service; and

(c) Legal Adviser to the Service;

(2) The Technical Committee shall:

(a) consider all matters that require professional and technical expertise and make recommendations to the Board;

(b) advise the Board on all its powers and duties specifically mentioned in Section 91 of the Nigeria Tax Administration Act, 2025 and Section 18 of this Law;

(c) have powers to co-opt additional staff from within the Service in the discharge of the duties; and

(d) attend to such other matters, as may from time to time

be referred to it by the Board.

25. (1) Any power, conferred or duty imposed under any provision of this Law or other tax laws 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.

Delegation of powers of the Service.

(2) Notwithstanding the provisions of subsection (1) of this Section, the Service or the Board may reverse or otherwise modify the decision of any officer, affecting any tax or taxable income, where such decision is discovered to have been made in error, not in accordance with the law or where such decision have been reviewed pursuant to dispute resolution and the reversal or modification of the decision shall have effect as if it were the original decision made in respect of the matter concerned.

(3) An order, ruling or directive made or given by an approved committee of the Service pursuant to this section or any other tax law, shall not be treated as an order, ruling or directive of the Board until the order, ruling or directive has been ratified by the Board pursuant to the powers vested on the Board under this Law or other tax laws.

(4) The Management of the Service under the direction of the Governor as the case may be, shall perform all the functions of the Board

26. (1) The powers and duties, which are conferred on the Executive Chairman of the Service by this Law and other tax laws shall be exercised by the Executive Chairman or by such other persons authorized to exercise such powers.

Executive Chairman and other officials of the Service.

(2) Powers and duties not specifically required by this Law to be exercised by the Executive Chairman of the Service may be exercised by an official authorized to exercise such powers or duties for the purpose of administration of this Law.

PART V – FINANCIAL PROVISIONS

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

Funds of the Service.

(a) an amount not less than Fifteen percent (15%) of the total monthly IGR of the State to finance its capital and recurrent

expenditure as may be approved by the House of Assembly;

(b) all sums of money, which may from time to time accrue to the Service, for other services including the disposal, lease or hire or any other dealing with, any property vested in or acquired by the Service;

(c) all sums of money, accruing to the Service, by way of grants-in- aids, gifts, testamentary dispositions and endowments and contributions from any source whatsoever;

(d) such money as may be granted to the Service by the Federal, State or Local Governments or other donor agencies provided that such grants are not intended for purposes contrary to the objective of this Law or functions of the Service; and

(e) such money, as may from time to time be granted to the Service, by the State Government in respect of revenue generation.

28. The Fund established under section 24 of this Law shall be used for: *Expenditure of the Service.*

(a) acquisition and upkeep of premises belonging to the Service and any other capital expenditure of the Service;

(b) cost necessary for the day-to-day operations of the Service;

(c) investments, maintenance of utilities, staff promotion, training, research and similar activities;

(d) emoluments and allowances payable to the Executive Chairman and other members of the Board;

(e) reimbursements to members of the Board or any committee set up by the Board for such expenses as may be expressly authorized by the Service;

(f) remunerations and other costs of employments of the staff of the Service;

(g) pensions and other retirement benefits under or under this Law or any other law;

(h) all sums of money payable by the Service by way of grants-in-aids, gifts, testamentary dispositions and endowments; and

(i) any other payment, for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Service under this Law.

Estimates.

29. The Service shall prepare, not later than 30th September in each year, an estimate of its income and expenditure for the succeeding year for the purpose of appropriation by the House of Assembly.

Accounts and Audit.

30. (1) The Service shall keep proper accounts and records, and such accounts shall, not later than six months after the end of each year, be audited by external auditors appointed by the Service from the list and in accordance with the guidelines supplied by the Auditor-General of the State.

(2) The Auditor-General for the State shall have power to conduct periodic checks of all government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by a law of the House of Assembly.

Annual Report.

31. (1) The Service, shall not later than the 30th of June, 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 audited accounts of the Service.

(2) The Auditor-General, shall within thirty (30) days of receipt of the report; present a copy of the report to:

(a) the State Executive Council; and

(b) the House of Assembly.

Power to accept gift.

32. (1) Subject to subsection (2), the 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 gift.

(2) The Service shall not accept any gift if the conditions attached are inconsistent with its functions under this Law or intended to compromise the objectivity and integrity of the Board and the overall interest of the State.

Power to Borrow.

33. The Service, shall with the approval of the House of Assembly, borrow by way of loan, overdraft or otherwise, from any source, such sums as it may require for the performance of its function and meeting its

obligations under this Law.

34. The Service is exempted from all income taxes imposed under any law in Nigeria, provided that the exemption shall not relieve the Service from the statutory obligation to deduct and remit taxes as may be required by the relevant tax laws. *Tax exemptions.*

PART VI – GENERAL PROVISIONS

35. (1) There shall be established for each Local Government Area of the State, a Committee to be known as the Local Government Revenue Committee. *Establishment of Local Government Revenue Committee.*

(2) The Local Government Revenue Committee, shall comprise:

(a) the Local Government Supervisor for Finance as Chairman;

(b) three Local Government Councillors or any person acting in that capacity as Members; and

(c) two other persons experienced in revenue matters to be nominated by the Chairman of the Local Government on their personal merits.

36. (1) The Local Government Revenue Committee, shall be responsible for the assessment and collection of all taxes, fines, charges, rates, or other revenue under its jurisdiction and shall account for all amounts so collected. *Functions of the Local Government Revenue Committee*

(2) Notwithstanding the provision of sub-section (1) above, the Local Government Revenue Committee may delegate the assessment and collection to the Service.

(3) The Local Government Revenue Committee shall be autonomous of the Local Government Treasury and shall be responsible for the day- to- day administration of the Department which forms its operational arm.

37. There is established for the State, a State Joint Revenue Committee (hereinafter in this law, referred to as "the Joint Revenue Committee") which shall comprise: *Establishment and Composition of State Joint Revenue Committee*

(a) the Executive Chairman of the Service as the Chairman;

(b) the Chairmen of the Local Government Revenue Committees;

(c) a representative of the Ministry of Local Government and Chieftaincy Affairs not below the rank of a Director;

(d) a representative of the Revenue Mobilization Allocation and Fiscal Commission, as an observer;

(e) the State Sector Commander of the Federal Road Safety Commission, as an observer;

(f) a representative of Kogi State Fiscal Responsibility Commission;

(g) the Secretary to the Board/Legal Adviser of the Service; and

(h) the Secretary of the Committee, who shall be a staff of the Service.

38. The functions of the Joint Revenue Committee, shall be to:

Functions of the State Joint Revenue Committee.

(a) implement decisions of the Joint Revenue Board and State Executive Council;

(b) advise the Joint Revenue Board and the State and Local Government, on revenue matters;

(c) deal with revenue matters of common concern to the State and Local Government Councils;

(d) harmonize tax administration in the State;

(e) enlighten members of the public generally, on State and Local Government Council revenue matters;

(f) resolve any disagreement on revenue arising between MDAs and Local Government Councils;

(g) review taxes, rates, levies, fees and charges in the schedule to this Law, subject to the approval of the House of Assembly, if the House of Assembly finds it expedient to do so, or every two years;

(h) may receive advice, inputs from MDAs in the State with that regard to subsection (h) above, provided however that, if the

State Joint Revenue Committee think it expedient to review the taxes in the Fourth Schedule either wholly or in part before the expiry of the two years stated, it shall through the Executive Chairman of the Service bring a request for amendment for the consideration and approval of the House of Assembly; and

(i) carry out such other functions, as may be assigned to it by the Joint Revenue Board and the State Executive Council.

39. (1) Except as otherwise provided in any Law, all revenue due to any authority in the State, shall be payable into the IGR account by direct lodgement by the taxpayer through cash deposit, electronic debit or credit cards, electronic/wire transfers, money transfer, into any of the Banks or Financial Institution as may be designated by the Executive Chairman of the Service or through web enabled platforms, USSD, digital wallets or other electronic medium as made available by the Service.

Mode of payment of Revenue.

(2) All cash collection of revenue is hereby prohibited. On no account shall any payment for a tax, levy, fee or charge listed in the Fourth Schedule to this Law, the State Taxes and Levies Approved list of Collection Law, Nigerian Tax Act or any law be made by or received in cash or by means of a cash transaction

40. The Service shall be the sole authority to make all necessary arrangements for the collection and accounting for all taxes received by her through the Service e-payment system.

Payment system.

41. Every taxable person shall register with the Service and obtain a Taxpayer Identification ("Tax ID") for the purpose of compliance with tax obligations.

Tax ID for Taxable Person.

42. Every MDA of the State and every Local Government Council in the State shall register for tax and obtain a Tax ID.

Tax ID for Local Government and MDAs.

43. (1) The Service shall, upon receiving a request, register and issue a Tax ID to every taxable person.

Issuance of Tax ID.

(2) Where the Service refuses to register or issue a Tax Id upon request under subsection (1), the Service shall, within five workings days of the decision, notify that person of the refusal with reasons.

(3) The Service may, based on the information available to it, register and issue a Tax ID to a person who should apply for a Tax ID but failed to do so.

(4) The Service shall promptly notify a person registered and issued with a Tax ID under subsection (3) of the registration and Tax ID.

(5) A taxable person having a valid Tax ID shall not apply for, or be issued with another Tax ID.

(6) A person who discovers that a taxable person has multiple Tax IDs, shall promptly report to the Service for unification.

(7) A Tax ID issued to one taxable person is not transferrable or usable by another taxable person.

Use of Tax ID.

44. (1) A Tax ID shall be:

(a) stated on a return, notice, correspondence or documents submitted, lodged or used for the purpose of tax compliance;

(b) stated on a document prepared, produced issued or submitted in respect of a transaction; and

(c) a condition for entering into a contract with MDA and Local Government Councils of the State.

(2) A person engaged in banking, insurance, stock-broking or other financial services in Nigeria shall ensure that every taxable person provides a Tax ID.

Notification of change in particulars.

45. (1) Every taxable person shall, within 30 days of the occurrence of a change in its particulars, notify the Service, of the change.

(2) The change referred to in subsection (1) includes:

(a) name, including trading name, location of business, telephone numbers or email address and registered address;

(b) in the case of:

(i) a trust, the full identity, address and other contact

details of the trustees and beneficiaries of the trust, and

(ii) a partnership the full identity, address and other contact details of all the partners.

Suspension, deregulation and cancellation of Tax ID.

46. (1) Where a taxable person temporarily ceases to carry on trade or business in Nigeria, the taxable person shall notify the Service of its intention to suspend, its registration for tax purposes within 30 days of such temporary cessation of trade or business.

(2) The Service shall classify the Tax ID as dormant and place it on suspension.

(3) Where taxable person permanently ceases to carry on a trade or business, the Service shall deregister the Tax ID.

(4) The Service shall deregister or cancel a Tax ID where it is satisfied that the:

(a) The taxable person is deceased or in the case of a government MDA is wound up or dissolved;

(b) person to whom Tax ID was issued has another one.

(5) a taxable person whose Tax ID has been suspended, shall upon reapplication, be issued with the same Tax ID.

PART VII – TAX ADMINISTRATION

Taxes payable in the State.

47. (1) From the commencement of this law, no tax shall be payable to the State except those contained in the schedule hereto or contained in any subsisting enactment made by the House of Assembly, the State Taxes and Levies Approved list of Collection Law, Nigerian Tax Act, Nigerian Tax Administration Act, provided that if any tax or fee payable to the State is in conflict with the tax or fee levied in the Fourth Schedule to this law, the latter shall prevail.

(2) From the date when this enactment shall come into force the Service shall 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, however that the Service

may in its discretion delegate such power in writing in part to any 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 mosques and churches are hereby exempted in accordance with the provisions of the State Land Use Charge Law now for the time being in force.

(4) Any provision in any other law, being an enactment of the House of Assembly, giving power to any MDA or any authority for the collection of any revenue due to the State, is hereby repealed".

(5) Subject to the approval of the House of Assembly, the Service after consultation with the relevant MDA, may at any time review the tax, fees, levies or any other charges payable under the Fourth Schedule of taxes to this Law.

(6) Subject to the provision of sub-section (5), such review of taxes, fees, levies, rates and charges shall form part of the schedule in this Law.

Income tax returns for individuals.

48. (1) A return of income shall be filed, in the prescribed form, with the Service in each year of assessment and without notice or demand by every taxable person whether or not liable to pay tax.

(2) The return required to be filed under this section shall contain:

(a) a duly completed self-assessment form;

(b) the amount of income from every source for the year preceding the year of assessment computed in accordance with the provisions of the Nigeria Tax Act, 2025 or any regulation made under the Law;

(c) personal relief and tax computation;

(d) in the case of income earned from trade, business, profession or vocation, an audited financial statement or a statement of accounts attested to by the taxpayer; and

(e) evidence of payment of the tax due.

49. (1) An employer shall file a return with the Service for all emoluments paid to its employees, not later than 31 January of each year in respect of all employees in its employment in the preceding year.

Pay as You Earn.

(2) The returns shall disclose for each employee gross emoluments, including allowances and benefits in kind, total deductions, net emoluments and tax deducted.

(3) Notwithstanding the provisions of subsection (1), an employee shall file annual return of income from all sources, including employment income, in accordance with Section 48 of this Law.

50. Notwithstanding the provisions of Section 48, the Service may issue guidelines for the filing of a simplified income tax return by low-income earners or persons operating in the informal sector.

Simplified Annual Income Tax Return.

51. (1) All taxable persons enjoying incentives administrated by the Service, including incentives provided under Chapter Eight and Section 60 of Nigeria Tax Act, 2025, shall in addition to annual tax reforms, submit annual tax incentives returns to the Service in the form prescribed by the Service covering income tax and any incentive other than those which are generally available to all taxpayer.

Tax incentives return.

(2) In the case of annual tax incentive returns filed by individuals, Service shall within 60 days from the end of the due date for filing of the annual tax returns, transmit to the Service the annual tax incentives returns filed.

(3) The Service shall while submitting its annual report to the Governor, include the summary of the returns received under subsection (1) and (2).

52. Every person who has an obligation to deduct and remit tax under this Law or any other tax legislation shall render monthly returns to the Service, as specified in the regulation issued for that purpose.

Returns for deduction of tax at source.

53. Without prejudice to Sections 116 and 117 of this Law, every bank, insurance, company, stock-broking firm, or any other financial institution, shall prepare, with or without demand by the Service, quarterly returns to the Service specifying the names and addresses of:

Information to be delivered by Bankers.

(a) new customers; and

(b) existing customers in the case of:

(i) an individual, all transactions where the cumulative transactions in a month amount to N25,000,000 or more, and

(ii) a body corporate, all transactions where the cumulative transactions in a month amount to N100,000,000 or more.

Disclosure of tax planning.

54. (1) Any person who enters or intends to enter into any transaction or agreement, referred to as a disclosable transaction or agreement, whose principal purpose is a benefit which enables, or might be expected to enable, such a person to obtain a tax advantage, shall without notice or request, provide to the State, information relating to that disclosable transaction or agreement.

(2) The Service may make regulations specifying:

(a) the information to be provided by a person in relation to a disclosable transaction or agreement;

(b) the form and manner of delivery of that information to the Service;

(c) the period of time within which the information referred to in subsection (1) shall be provided to the relevant tax authority; and

(d) administrative penalties for non-disclosure, false disclosure, incomplete disclosure or late disclosure.

(3) In this Section:

"*tax advantage*" means:

(a) a relief or increased relief from tax;

(b) repayment or increased repayment of tax;

(c) avoidance or reduction of a charge to tax or an assessment to tax;

(d) avoidance of a possible assessment to tax;

(e) deferral of a payment of tax or advancement of a repayment of tax; or

(f) avoidance of an obligation to deduct or account for tax; and

"*transaction*" includes course of action, agreement, scheme or arrangement.

55. (1) Every person, including a company granted exemption from incorporation, shall, whether or not the person is liable to pay tax, maintain books or records of accounts. *Books of Account.*

(2) The books or records of accounts shall contain sufficient information or data of all relevant transactions for the ascertainment of the person's tax liability.

(3) The books and records required to be maintained under subsection (1) shall be in English language and shall, for the purpose of tax, be consistent with the format that may be prescribed by the Service.

(4) Where the record is maintained in a language other than the English language, the person shall, on demand by the Service, produce at its own expense, a translation in English language which shall be certified by a sworn translator.

(5) Any book or record required to be kept under this section shall be kept for a period not less than six (6) years after the year of assessment in which the income relates.

56. A return, statement or form furnished under this Law by or on behalf of any person shall for all purposes be deemed to have been furnished by that person or by representative of the person, unless the contrary is proved, and any person signing such return, statement or form shall be deemed to be duly authorized and cognizant of all matters contained in the return, statement or form. *Return deemed to be furnished by an authorized person.*

57. (1) For the purpose of compliance with this Act or any other law, a taxpayer may either represent itself or be represented by a tax agent accredited by the relevant tax authority. *Accreditation of tax agents.*

(2) The requirements for accreditation shall be set out by the relevant tax authority.

(3) No return shall be deemed as duly filed except filed by the taxpayer or an accredited tax agent on behalf of the taxpayer.

(4) Tax returns shall be accompanied by a declaration or attestation:

(a) in the case of a taxpayer, that the information supplied is true and complete; and

(b) in the case of a tax agent, that he has exercised appropriate technical competence and applied the highest standard of ethics and professional conduct.

58. (1) No person other than the Service shall assess, or collect, on behalf of the State or its Local Government Councils, any revenue payable to the State or a Local Government Council within the State. *Assessment and collection.*

(2) No person, association, union, group or body of persons including the Service, shall mount roadblocks in any part of the State for the purpose of collecting any tax, levy or membership dues.

(3) Any person or group of persons who mounts a road block or causes a roadblock to be mounted for the purpose of collecting any tax, levy, fee or membership dues is guilty of an offence and liable on conviction to a fine of N5,000,000.00 or imprisonment for three years or both such a fine and imprisonment.

(4) The Service shall do such things as it deems necessary and expedient for the assessment and collection of taxes and levies including the deployment of technology for the assessment, collection, and other activities related to tax administration.

(5) The payment of any tax, levy or fee shall be made via a bank transfer or using a credit or debit card, digital wallet, Point of Sale, USSD or any other electronic medium as authorized by the Service.

(6) Where no electronic medium is unavailable, the payer shall

make a payment directly into the bank account or accounts designated by the Service.

(7) On no account shall any payment of a tax, levy or fee be made or received in cash or by means of a cash transaction.

(8) A Local Government Council or any institution in the State may designate or authorize the Service to assess and collect a tax, levy or fee on its behalf based on agreed terms and conditions.

(9) This Law shall apply to the assessment, collection and enforcement of any tax, levy or fee due to the State, its MDAs, State owned institutions notwithstanding any Law to the contrary

59. (1) Every taxable person shall on or before the due date, submit a self- assessment tax return with the Service in accordance with the relevant provisions of this Law.

Self - assessment of tax payable.

(2) A taxable person who has submitted a self-assessment return in the prescribed form for a reporting period is deemed to have assessed the amount of tax payable, including a negative or nil amount, for the reporting period to which the return relates.

(3) A tax return in the approved form completed and submitted electronically by a taxable person is a self-assessment notwithstanding that:

(a) the form contain pre-entered information supplied by the Service; and

(b) an estimate of the tax payable is computed electronically as information is being entered into the form.

(4) Where a taxable person has delivered a tax return, under subsection (1), the Service may:

(a) accept the tax return without making an additional assessment; and

(b) accept the tax return and, to the best of its judgment, determine the amount of the tax due from the taxable person and make an assessment accordingly.

(5) Where the taxable person fails to declare the true and correct

amount of income or tax payable in its self-assessed tax returns, the taxable person is liable to pay any outstanding tax from the due date of the returns.

(6) The outstanding tax shall be subject to penalty and interest, in accordance with the provisions of this Law or other relevant tax law from the date the return becomes due.

60. (1) Where a taxable person has not delivered a tax return as provided under this law, and the Service is of the opinion that such taxable person is liable to pay tax, it may, to the best of its judgment, determine the amount of the tax due from the taxable person and make an assessment accordingly. *Administrative assessments.*

(2) The assessment issued under subsection (1) shall not affect the imposition of any other liability specified in this law, incurred by the taxable person by reason of its failure or neglect to deliver a return.

(3) The Service may prescribe the rules, guidelines and procedures for the issuance of administrative assessment under this Section.

(4) The Service may make an assessment upon a taxable person for any year before the expiration of the time within which it is required to deliver a return or to give notice under the provisions of this law, if the Service considers such assessment to be in jeopardy.

61. (1) Where the Service discovers or is of the opinion, at any time, that any taxable person liable to tax has not been assessed or has been assessed at an amount less than which ought to have been charged, the Service may, within six (6) years of the assessment, assess the taxable person at such amount or additional amount, as ought to have been charged. *Additional assessments.*

(2) The six-year limitation period stipulated in subsection (1) shall not preclude the Service from continuing with a tax audit and for raising additional assessment where the tax audit commenced before the expiration of the six (6) years limit.

(3) The provisions of this Law as to the notice of assessment, appeal and other proceedings shall apply to such assessment or additional assessment and to the tax charged.

(4) Notwithstanding the time limit specified in subsection (1), where there is a deliberate misstatement by a taxable person in connection with any tax imposed under the Nigeria Tax Act, 2025 or any other tax law, the Service may at any time, and as often as may be necessary, assess the taxable person to such amount or additional amount as may be necessary for the purpose of making good any loss of tax attributed to the deliberate misstatement.

(5) All relevant facts shall be considered in the computation of the amount or additional amount of tax that should have been charged under subsection (1), even where such facts were not known when a prior assessment or additional assessment was made for the taxable person in the same year.

62. (1) The Service shall cause to be served on, or sent by registered post, courier service or electronic means to each taxable person, or person in whose name a taxable person is chargeable, a notice of assessment in respect of any tax charged including the place at which payment should be made and setting out the rights of that person as contained in Section 66 and 67.

Service of notice of assessment.

Fourth Schedule.

(2) Where it appears to the Service (either after or without an attempt at personal service) that for any reason personal service cannot be conveniently effected but that there is a reasonable probability that the notice of assessment or other relevant documents of the Service will come to the knowledge of the person to be served or whom the notice or document is addressed, the Service shall cause to be served:

(a) by registered post or Courier Service or Electronic Mail to the person to be served; or

(b) by delivery to an adult at the usual or last known place of abode or business of the person to be served; or

(c) by delivery to a person being an agent, employee or representative of the person to be served, on it being proved that there is reasonable probability that the document would in the ordinary course, through that agent, employee, representative or other person come to the knowledge of the person to be served;

(d) by pasting same on the door, wall or any conspicuous place at the usual or last known place of abode or business of the person to be served.

(3) Where a person to be served a notice of assessment, demand notices and other correspondences of the Service refuses to collect the document or where such person to be served turns hostile or un-cooperative; the document shall be dropped at the usual or last known place of abode or business of the person to be served; and the Officer who served the document shall depose to an affidavit before a Commissioner for oath in the Registry of the court stating that the person to be served refused to peacefully receive the documents as stated in Form A in the Fourth Schedule to this Law; Service as stated in subsection 2 (a) to (d) and subsection (3) of this Section shall be deemed sufficient service.

(4) The Service shall issue notice(s) in respect of the taxes, levies, charges and fees as listed in the Fourth Schedule to this Law or any other relevant tax laws.

(5) Where a person is liable to two or more of the fourth scheduled taxes in any year of assessment, the Service shall serve a single demand notice indicating the amount due on each of the revenue items.

Revision of assessment in case of objection.

63. (1) Where a taxable person disputes a tax assessment, the taxable person may, by a written notice of objection delivered in person, by courier service or via electronic means, apply to the Service for revision and amendment of the assessment made on it.

(2) An application under subsection (1) shall only be valid if it:

(a) is delivered to the Service within 30 days from the date of service of the disputed notice of assessment; and

(b) contains the grounds of objection to the assessment, that is the:

(i) specific issues disputed or errors observed with their monetary values,

(ii) amendment required to be made so as to resolve

the dispute or correct the error,

(iii) justification for the amendments,

(iv) amount of assessable and total profits, income or value of transactions admitted by the taxable person for the relevant reporting period, and

(v) amount of tax admitted by the taxable person or that no amount of tax is admitted as payable.

(3) Notwithstanding the provisions of subsection (2), the Service may, for any satisfactory and good cause shown, extend the time for making the application referred to in subsection (1) to such reasonable time in the particular circumstances.

(4) Upon receipt of the notice of objection referred to in subsection (1), the Service may:

(a) require the taxable person to furnish such particulars as it may deem necessary and to produce all books or other documents relating to the profits, income or transactions of the taxable person; and

(b) summon any person to give evidence in respect of the assessment to appear for examination before an authorized officer of the Service or make a declaration on oath in respect of the assessment.

(5) Where the taxable person and the Service agree as to the amount of tax to be assessed, the disputed assessment shall be amended and a revised notice of the tax payable shall be served on the taxable person.

(6) The Service shall respond to the objection notice within 90 days, otherwise the objection of the taxpayer shall be upheld.

(7) Where the Service considers the notice of objection submitted by the taxable person as invalid or where the taxable person and the Service do not agree as to the amount of tax to be assessed, the taxpayer may exercise the right of appeal.

(8) A party dissatisfied with the decision of the High Court may appeal to the Court of Appeal, while an appeal against the

judgment of the Court of Appeal shall be to the Supreme Court.

Provided that, if an applicant, for revision under the provisions of this Section, fails to agree with the Service on 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 it may according to the best of its judgment, determine and shall give notice of the revised assessment together with notice of refusal to amend the revised assessment.

64. (1) An assessment, warrant, notice or other proceedings, made in accordance with the provisions of this law or any other revenue law in force in Nigeria, shall not be invalidated, quashed, deemed to be void or voidable for want of for or be affected by reason of a mistake, defect or omission, if the:

Errors and defects in assessment and notice.

(a) substance and effect of the assessment is in conformity with the provisions of this Law or other applicable tax laws in Nigeria; and

(b) the person assessed or intended to be assessed is designated according to common intent and understanding.

(2) An assessment shall not be invalidated or affected by reason of:

(a) a mistake as to:

(i) the name of the person liable or of a person in whose name an enterprise or business name is assessed,

(ii) the description of any profits, or

(iii) the amount of tax charged; or

(b) any variance between the assessment and notice, if in cases of assessment, the notice:

(i) is duly served on the person intended to be assessed or on the person in whose name the assessment was to be made, and

(ii) contains, in substance and effect, the particulars on which the assessment is made.

65. (1) Where:

Assessment to be final and conclusive.

(a) no valid objection or appeal has been lodged within the time stipulated under this Law, against an assessment as regards the amount of total income, profits, levy, charge or fees assessed;

(b) the amount of the total income, profits, levy, charge or fees has been agreed to under Section 65 (5) of this Law and section 41(5) of the Nigeria Tax Administration Act 2025;

(c) the amount of the total profits has been determined on objection or revised under the provision of Section 65 (5) of this Law and section 41 (5) of the Nigeria Tax Administration Act 2025; or

(d) the assessment as made, has been agreed to, revised or determined on appeal; such assessment shall be final and conclusive for all purposes of this Law as regards the amount of such total tax.

(2) Where the full amount of the tax charged by a final and conclusive assessment is not paid within the time prescribed in this Law, the provisions relating to the recovery of tax, and to any penalty under Section 81 and 83 of this Law, shall apply to the collection and recovery.

(3) The provision of subsection (2) shall be subject only to the set-off of the amount of any tax repayable under any claim, made under the relevant provision of this Law which has been agreed to by the Service or determined on any appeal against the refusal to admit any such claim.

(4) The provisions of Section 65 of this Law and section 41 of the Nigeria Tax Administration Act, shall not 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 determined for that year of assessment under Section 65 (5) of this Law and section 41 (5) of the Nigeria Tax Administration Act by agreement or on appeal.

(5) Where the taxable person and the relevant tax authority agree as to the amount of tax assessed, the disputed assessment shall be amended and a revise notice of the tax payable shall be served on the taxable person.

66. (1) The Service shall maintain assessment lists of taxable persons assessed to tax and served with notices. The assessment list shall contain:

List of taxable persons assessed.

(a) the names and addresses of the taxpayers or taxable persons;

(b) the name and address of any person in whose name any such taxable person is chargeable;

(c) the amount of the total profits of each person;

(d) the type and amount of tax payable by the person; and

(e) such other particulars as may be determined by the Service.

(2) Where complete copies of all notices of assessment and all notices amending assessments are filed in the offices of the Service, they shall constitute the assessment lists for the purpose of this Law.

67. (1) The Service shall exchange relevant information with other relevant tax authorities for ensuring compliance with the provisions of this Law.

Exchange of information and Joint audit.

(2) Where the Service discovers non-compliance in the course of audit of any tax accruing to another tax authority, it shall refer such non-compliance to, or invite that other tax authority for a joint audit.

68. (1) Subject to section 44 of this Law and without prejudice to any other provision of this law, every person shall make payment of tax due on or before the due date of filing in one lump sum or in instalment, provided that the final instalment shall be paid on or before the due date of filing.

Payment of tax.

(2) Tax charged by any assessment which is not or has not been the subject of an objection or appeal shall be payable, after the

deduction of any amount to set-off for the purposes of collection under any provision of this Law, or any amount deposited against the tax, at the place stated in the notice of assessment within 30 days of service of such notice upon the taxable, provided that the Service, in its discretion, may extend the time within which payment is to be made.

(3) Subject to the provisions of section 44 of this Law, collection of tax in any case where notice of an objection or appeal has been given by the taxable person shall remain in abeyance until such objection or appeal is determined, provided that the taxable person shall pay the tax which is not the subjection or appeal.

(4) Upon the determination of an objection or appeal, the Service shall serve the taxable person, a notice of the tax payable as so determined, and that shall be payable within 30 days of the date of service such notice.

(5) any balance of tax unpaid as at the due date shall attract interest and penalties as provided in this Law or any other relevant Law.

(6) Where the Service grants a taxable person an extension of the period for the payment of a tax and the person fails to make the payment within that period of extension, penalty and interest shall accrue from the due date of payment of the tax as if the extension was never granted.

(7) Where there is no objection or appeal, the Service may proceed to enforce the recovery of the tax payable in accordance with the provisions of this Law.

9. (1) Where any payment is made to a person, the person making the payment shall, at the date when payment is made or otherwise settled, deduct the tax at the rate prescribed in regulations relating to deduction of tax at source.

Deduction at source.

(2) Dividend distributed by a Nigerian company and received by a person after deduction of the tax prescribed in this section and regulations relating to deduction of tax at source, shall be regarded as franked investment income of the person receiving the dividend and shall not be charged to further tax.

(3) Interest on short term securities and corporate bonds earned

by an individual after deduction of tax at source, shall not be charged to further tax.

(4) Income tax chargeable on an employee whether or not the assessment has been made, shall be deducted from any emolument payable, or from any payment made on account of the emolument, by the employer to the employee.

(5) In arriving at the amount of income tax to be deducted from any payment of or on account of the emolument to an employee, the employer shall ensure that the aggregate amount of all the deductions made during a year of assessment shall equal the income tax chargeable on the employee in respect of its emoluments for that year.

(6) For the purpose of giving effect to the provisions of this Section, regulations relating to deduction of tax at source shall apply.

Indemnification of manager or agent.

70. A person answerable for payment of tax on behalf of a taxable person:

(a) may retain out of any money received on behalf of the taxable person so much as shall be sufficient to pay the tax; and

(b) is indemnified against any person for all payments made.

Refund to Taxpayer.

71. (1) After proper auditing, the Service on the approval of the Executive Chairman, shall make a refund or grant tax credit to a taxpayer of any such overpayment of tax that may have been verified through the tax audit or other verification process.

(2) The Service shall decide on who is eligible for refund subject to such rules and conditions as may be approved by the Board.

(3) The refund, shall be made within ninety days of the decision of the Service, made pursuant to subsection (2) of this section, with the option of setting off the amount due against future tax at the discretion of the taxpayer.

(4) Upon a complaint by a taxpayer of overpayment of tax, if found to be genuine, a refund shall be approved by the Executive Chairman within ninety days.

Call for returns, books, documents and information.

72. (1) For the purpose of obtaining information in respect of the tax liability of a taxable person or for performing any function

conferred on the Service, by this Law or any other tax law, the Service, may give notice or further notice to any taxable person to:

(a) complete and deliver to the Service, any return specified in such notice or further notice, whether or not the person is liable to pay tax, and whether or not a return had been previously filed under this Law for a year of assessment;

(b) appear personally before an officer of the Service for examination with respect to a matter to which such notice of further notice relates;

(c) produce or cause to be produced for examinations, books, documents, records or information relating to any assets, at the place and time stated in the notice or further notice, which time may be from day-to-day, or for such period as the tax authority may deem necessary;

(d) provide orally or in writing, any information specified in such notice or further notice; and

(e) grant the Service access to records, data or information stored or residing in computers or other electronic devices, including magnetic media or cloud computing facilities maintained, operated, controlled or owned by individual, enterprise, company or person.

(2) The time specified in the notice or further notice under subsection (1) shall not be less than seven days from the date of service.

(3) Notwithstanding the provisions of this Law, the Service shall not be precluded from verifying, by tax audit or investigation, any matter relating to a return or entry in a book, document, account, including those stored on a computer, cloud computing facilities, in digital, magnetic, optical or electronic media as may be specified in any guideline by the Service.

(4) A person may apply in writing to the Service for an extension of time within which to comply with the provisions of this Section, and other relevant provisions of this Law, provided that the person:

(a) makes the application before the expiration of the time stipulated in the notice or further notice; and

(b) shows good cause for inability to comply with this provision.

(5) If the Service is satisfied with the cause shown in the application under subsection (4)(b), it shall, in writing, grant the extension of time or limit the time as it may consider appropriate.

(6) Any return or information delivered under this Section shall be accompanied by declaration or an attestation stating that the information supplied is true and correct.

Power to access lands, buildings, books and documents.

Second Schedule

73. (1) Notwithstanding anything to the contrary in any other enactment or law, an authorized officer, of the Service, shall at all reasonable times (between the hours of 7:00am and 6:00pm), have free access to all land, buildings, places, books and documents, in the custody or under the control of a person, public officer or institution, for the purpose of inspecting the books or documents including those stored or maintained in computers, servers; acting system or on digital, magnetic, optical, 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.

(2) Where the hard copies of any of the books or documents mentioned in subsection (1) are not immediately available because they are stored in a computer, servers, acting system or on digital, magnetic, optical or electronic media, the Service, shall take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the media, in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents, especially where such may be required as potential evidence in investigation or criminal proceedings.

(3) Where, the Service is able to obtain in place of taking physical possession of such equipment, computer or storage media under subsection (2), and the Service possesses 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 Service, shall make such a copy and use it as digital evidence during investigation or criminal proceedings.

(4) The occupier of a land, 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 section; and

(b) answer questions relating to the exercise of the powers under this Section orally, or if required by the authorized officer, in writing or by statutory declaration.

(5) Notwithstanding subsection (1), the authorized officer or a person accompanying the officer, shall not enter any private dwelling, except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this Section.

(6) A judicial officer upon an application by an officer of Service may authorize the officer by warrant to enter into any premises.

(7) Every authorization issued under subsection (6) shall:

(a) be in the form prescribed by the Executive Chairman;

(b) be directed to a named officer of the Service;

(c) be valid, for a period of three months from the date of its issue or such lesser period, as the judicial officer considers appropriate;

(d) state its period of validity, or date on which it expires; and

(e) be renewal by the judicial officer on application.

(8) An officer exercising the power of entry conferred by an authorization issued under subsection (6) shall produce the written authorization and evidence of identity:

(a) on first entering the private dwelling; and

(b) whenever subsequently reasonably required to do so.

Power to remove books and documents.

74. (1) An officer, of the Service authorized by the Executive Chairman, may remove books or documents or any item accessed under Section 75 of this Law, to make copies.

(2) Any copy of the books or documents removed shall be made, and the books or documents returned as soon as practicable.

(3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman, is admissible in evidence in court as if it were the original.

(4) The owner of a book or document or any item that is removed under this Section is entitled to inspect and obtain a copy of the book or document at the expense of the owner, at the premises to which the book or document is moved to, at:

(a) the time the book or document is moved to the premises; and

(b) reasonable times subsequently.

(5) A person shall bear any cost incurred for the purpose of removing any book, information, document or item under subsection (1).

(6) Where an officer removes any book, documents or items he shall provide the owner with a written receipt containing the description of the books, documents or items removed and the location and time of removal.

Power of Substitution.

75. (1) The Service may, without an order of the High Court and by notice in writing, appoint a person to be the agent of a taxable person where:

(a) any tax has become due and payable, and the taxable person has refused or failed to pay; or

(b) the agent, appointed is in possession or expected to be to be in possession of money, funds or assets of the taxable person.

(2) The agent appointed under subsection (1), shall be required to pay any tax payable by the taxable person from any money,

funds or asset of the person which may be held by the agent of the person.

(3) Where the agent referred to in subsection (2) defaults, all such enforcement and recovery actions, including the power to distrain the money, funds, or assets of the person shall apply as if the agent so appointed were originally liable.

(4) For the purpose of this Law, the Service, may require any person to give information as to any money, funds or other assets which may be held for, or due from him to any person.

(5) The provisions of this Law, with respect to objections and appeals, shall apply to any notice given under this section, as if such notice were an assessment or demand notice.

76. (1) Where an assessment has become final and conclusive and a demand notice has been served on the person in whose name that person is chargeable and the payment of the tax is not made within the time specified by the demand notice, the Service may in the prescribed form, for the purpose of enforcing payment of the tax due:

Power to distrain.

(a) distrain that person or corporate body by their goods, chattels, bond or other securities; or

(b) distrain any land, premises or place or any asset in respect of which that person or corporate body is the owner and recover the amount of the tax due by sale of anything so distrained.

(2) The authority to distrain under this section shall be in the form contained in the Third Scheduled of the Nigeria Tax Administration Act, 2025 and such authority shall be sufficient warrant and authority to levy by distrain the amount of any tax due.

(3) For the purpose of levying any distress under this section, any officer duly authorized by the Service may 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 the Service may call for police assistance and the police shall, when so required aid and assist in the execution of any warrant of distrain and in levying the distrain.

(4) Assets distrained by the Service under this section may, at the cost of that person or corporate body, be kept for 14 days and at the end of that time if the amount due in respect of the tax, cost and charges incidental to the distrain are not paid, they may, subject to subsection (7), be sold, without an order of the High Court subject to subsection (8).

(5) Without prejudice to subsection (4), assets distrained by Service under this Section may at the cost of that person or corporate body, be kept for 14 days and at the end of that time if the amount due in respect of the tax, cost and charges incidental to the distrain are not paid, they may, subject to subsection (6), be sold, only with an order of the High subject to subsection (7).

(6) Where there is a sale in accordance with the provisions of subsection (4), a part of the proceeds of such sale shall, in the first instance, be used to pay the cost of keeping (distrain) and all expenses incidental to the sale of the asset so distrained, the amount due in respect of the tax shall be paid.

(7) The balance of the proceeds, if any, shall be refunded to that person with or without a demand made within 90 days of the date of the sale.

(8) The provision of this section shall not be construed to authorize the sale of any immovable property without an order of a High Court or as prescribed by the rules of court.

(9) In exercise of the powers of distrain conferred by this section, the person to whom the authority is granted under subsection (3) may distrain all assets, goods, chattels and effects belonging to the debtor wherever the same may be found.

(10) This provision shall also apply in the case of recovery relating to tax evasion and proceeds of crime where the offender cannot be found.

77. (1) The Service may request the assistance of any of the law enforcement agencies in the discharge of its duties under this Law. *Enforcement of power.*

(2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distrain and the levying

of distrain.

(3) Any tax officer issued with a warrant by a judicial officer and accompanied by law enforcement officers, as may be determined by the Executive Chairman of the Service shall:

(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 including the property or asset;

(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) open, examine and search any article, container or receptacle;

(d) open any door or window of a premises and enter or otherwise forcibly enter the premises and every part of the premises; or

(e) remove by reasonable force any obstruction to such entry, search, seizure or removal.

(4) For the purpose of subsection (3) (a) and (b), the taxpayer shall provide passwords, access codes and other relevant information required to access the books, records, documents or computers.

(5) A person shall not be bodily searched under this section except by a person who is of the same gender as the person to be bodily searched.

Tax investigation.

78. (1) Notwithstanding the provision of any other law, the Service shall have power to investigate or cause an investigation to be conducted to ascertain any violation of any tax law, whether or not such violation has been reported to the Service and shall also have the power to arrest any person suspected of committing such violations through relevant law enforcement agency.

(2) The Service may employ Special Purpose Tax Officers for the purpose of subsection (1) to carry out investigation of any offence under this Law and may seek the assistance of any relevant law enforcement agency.

(3) Where an investigation under this Section reveals the commission of any tax offence or an attempt to commit any offence, the Service, shall under Section 113 of this Law, undertake the prosecution of the offences.

(4) Where the Service is satisfied that any property is a subject matter in a tax investigation under this Law, or evidence in relation to the commission of a tax offence, is under the custody, control or possession of any person, it may upon an order of a judicial officer, direct the person not to part with, deal in, or dispose of such property or any part of it pending the conclusion of the investigation.

(5) A person shall not be liable to any legal proceedings on account of his compliance with an order of a judicial officer under subsection (5).

Penalty and interest for non-payment of tax.

79. (1) Subject to the provisions of Section 81 of this Law, where any tax is not paid, within the period prescribed under this Law:

(a) a sum equal to 10% of the amount of the tax payable, shall be added to it, and the provisions of the law relating to the collection and recovery of tax shall apply to the collection and recovery of the sum;

(b) in the case of naira remittances, the tax due shall carry interest at the prevailing monetary policy rate of the Central Bank of Nigeria plus spread to be determined by the Executive Chairman from the date when the tax becomes payable until it is paid and the provisions of this Law relating to collection and recovery of tax shall apply to the collection and recovery of the interest.

(2) The Service shall serve a demand notice on the person in whose name a tax is chargeable and where payment is not made within 30 days from the date of the service of such demand notice, the Service may proceed to enforce payment under this Law.

(3) The penalty and interest imposed under this subsection 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 or any other tax Law.

(4) For the purpose of this section, the interest specified in subsection 1(b) shall be compound interest and shall apply to all tax debts that remain unpaid as at the commencement of this Law.

Remission of penalty.

80. The Service, may for any good cause shown, remit the whole or any part of penalty or interest due under this Law or any other tax law and make report to the Board containing details of the taxpayers, circumstances and the amounts waived.

Recovery of tax.

81. (1) Without prejudice to any other provision of this Law or any other relevant law, any tax due shall constitute a debt due to the Service.

(2) Where the tax due is not paid within 30 days, the Service may issue demand notice for the payment of the tax due plus the penalty and interest due.

(3) Where the tax plus the penalty and interest is not paid on the date indicated in the notice, the Service may exercise any of the powers under this Law for the recovery of the amount due, including by a legal action brought against the taxable person.

(4) Where any tax has been:

(a) under-assessed, the taxable person who should have paid the amount under-assessed, shall on demand by the Service, pay the amount under-assessed; or

(b) erroneously repaid, the taxable person to whom the repayment has erroneously been made, shall on demand by the Service pay the amount erroneously repaid.

(5) The amount referred to in subsection (1) may be recovered by the Service as if it were tax to which a person to whom the amount was so under-assessed or erroneously repaid were liable.

(6) The Service shall not make any demand after six years from the date of under-assessment or erroneous repayment, unless the under-assessment or erroneous repayment was caused by the production of a document or the making of a statement which was found to be untrue.

82. (1) The Service may assign outstanding tax debts in whole or in part, to an accredited third party who shall assume responsibility for recovering the tax debts in accordance with the provisions of this Law or regulations issued by the Service. *Assignment of tax debt.*

(2) The Service shall only assign outstanding tax debts to a third party where:

(a) all legal steps for tax debt recovery under this Law have been exhausted, including notifications, payment demands and enforcement actions; and

(b) the debt to be recovered is deemed to be of significant value and has been outstanding for a period considered appropriate by the Service.

(3) A taxpayer whose debt is assigned to a third party shall be notified in writing, the details of the third party responsible for recovering the tax debt.

(4) Notwithstanding subsection (1), the Service may reverse the assignment of the tax debt at any time and resume responsibility for recovery where necessary.

(5) For the purpose of this Section:

"*third party*" includes banks and other financial institutions, debt recovery practitioner or any other person accredited by the Service; and

"assign" includes the transfer of the rights to recover a tax debt, including the sale or delegation of the authority to recover, manage and enforce the debt, in whole or in part.

83. (1) The Service may pay a reward to any person, not being a person employed or a person related to the person employed in the Service, in respect of any related to the person employed in the Service, in respect of any information, that may be of *Power to pay reward.*

assistance to it in the performance of its duties under this law on such conditions and quantum of reward as may be determined by the Board.

(2) The identity of the person, who gave information to the Service, shall be kept confidential and any person who discloses the identity of such person shall be dealt with in accordance with the provisions of Section 20 of the First Schedule to this Law, unless the person providing the information desire otherwise and any current or former member of the Service or Board, who discloses the identity of such person, shall be dealt with in accordance with the provisions of Section 20 of the First Schedule to this Law.

(3) The Service may partner with a relevant agency to verify the information supplied and such verification shall not compromise the identity of the person referred to in subsection (1).

Endorsement.

84. Anything done or required to be done by the Service in pursuance to this Law or any other tax law shall be endorsed by the Executive Chairman or other authorized officer of the Service.

Deployment of technology.

85. (1) The Service may deploy technology to automate tax administration processes including tax assessment, collection, accounting and information gathering.

(2) The Service may deploy any technology, including third party payment processing platform or computer application to collect or remit taxes due on the supply of digital services to any person in Nigeria whether or not such supply originates from within or outside Nigeria, provided that nothing in this subsection shall be construed as empowering the Service to collect tax from a non-resident or in respect of cross-border transactions.

Issuance of tax clearance certificate.

86. (1) Whenever the Service is of the opinion that tax assessed on profits or income of a person has been fully paid or that no tax is due on such profits or income, it shall issue a tax clearance certificate to the person within two weeks of the demand for such certificate by that person or if not, give reasons for the denial.

(2) Any MDA or any commercial bank with whom any person has any dealing with respect to any of the transactions mentioned in subsection (4), shall demand from such person a tax clearance certificate of three years immediately preceding the current year assessment.

(3) A tax clearance certificate shall disclose in respect of the last three years of assessment:

(a) total profits or chargeable income;

(b) tax payable;

(c) tax paid; and

d) tax outstanding or alternatively a statement to the effect that no tax is due.

(4) The provision of subsection (2) shall apply in relation to:

(a) application for certificate of occupancy;

(b) approval of building plans;

(c) application for award of contracts by government or its agencies;

(d) application for firearms license;

(e) application for import and export license;

(f) application of trade license; and

(g) any other applications or process, for which tax clearance certificate is required under the provisions of this Law and section 72 of the Nigeria Tax Administration Act, 2025.

(5) Where a person is able to produce evidence that he suffered tax by deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance certificate, such a person may not be denied a tax clearance certificate:

Provided that any balance of tax after credit has been given for

the tax so deducted has been fully paid.

87. (1) Without prejudice to any provision of this Law, advance ruling may be issued for clarity, consistency and certainly regarding the interpretation and application of any tax law that does not constitute an amendment or replacement of the law. *Issuance of advance rulings.*

(2) The Service may:

(a) make an advance ruling on any provision of a tax law, administration, precedence and policies; and

(b) issue an advance ruling upon application by a taxable person within 21 days of the receipt of the application or give reasons in writing for inability to issue such ruling.

(3) An advance ruling may be issued in the prescribed form and manner and shall be signed by an authorized officer of the Service and may contain:

(a) a statement on whether the ruling is applicable generally or limited to the taxpayer;

(b) the name, Tax ID and postal address of the taxpayer;

(c) the relevant statutory provisions or legal issues addressed in the ruling;

(d) any assumptions made, or conditions imposed by the Service in connection with the validity of the ruling; and

(e) the period for which the ruling is valid.

(4) An application for advance ruling shall be made in the prescribed form and manner by a person who is a party to any tax related issue or transaction, or by two or more parties to a tax related issue or transaction.

(5) An application shall contain:

(a) the name, Tax ID, postal address, email address and telephone number of the taxpayer;

(b) a complete description of the tax issue or transaction in respect of which the ruling is sought, including its

financial implications, if any;

(c) a complete description of the impact the issue or transaction may have on the tax liability of the taxpayer or any connected person in relation to the issue or transaction;

(d) details of any ongoing audit, previous correspondence and decisions of the relevant tax authority on the issue;

(e) the relevant statutory provisions or legal basis relied on by the applicant;

(f) the reasons why the taxpayer believes that the proposed ruling should be granted; and

(g) a written statement on whether or not the matter is before any tribunal or court of competent jurisdiction.

(6) The Service may request additional information from an applicant.

(7) Where necessary, the Service shall provide an applicant with a reasonable opportunity to make representations or provide clarifications.

(8) An applicant may withdraw an application at any time before a ruling is issued.

88. The Service may reject an application for an advance ruling where it requires the rendering of an opinion, conclusion or determination regarding:

Rejection of application for advance rulings.

(a) the application or interpretation of the laws of a foreign country;

(b) an issue already before a court or tribunal of competent jurisdiction;

(c) the interpretation of the Constitution of the Federal Republic of Nigeria;

Cap. C23 LFN, 2004.

(d) an issue that is academic, hypothetical, frivolous or vexatious; and

(e) a ruling that will interfere substantially with an ongoing audit,

investigation or other proceeding involving the applicant or process connected to the applicant.

89. (1) The effect of the ruling is limited to the applicant and the transaction in relation to which the ruling is given. *Effect of advance rulings.*

(2) The ruling is rendered on a set of facts before the relevant tax authority and cannot be of general application.

(3) An advance ruling is void where:

(a) the issue or transaction as described in the ruling is materially different from the issue or transaction actually carried out;

(b) there is fraud, misrepresentation or non-disclosure of a material fact; or

(c) an assumption made or condition imposed by the relevant tax authority is not satisfied or carried out by the taxpayer.

(4) Notwithstanding any provision to the contrary contained in a tax law, an advance ruling ceases to be effective where:

(a) a provision of the tax law that was the subject of the advance ruling is repealed or amended in a manner that materially affects the advance ruling in which case the advance ruling will cease to be effective from the date that the repeal or amendment is effective; or

(b) a court overturns or modifies an interpretation of the tax law on which the advance ruling is based, in such case, the advance ruling shall cease to be effective from the date of the judgement unless such decision is overturned.

90. (1) The Service may withdraw or modify an advance ruling at any time and retrospectively if the ruling was fraudulently obtained. *Withdrawal or modification of advance ruling.*

(2) The Service shall specify the date the decision to withdraw or modify the advance ruling becomes effective.

91. The Governor may, on the recommendation of Board acting on the advice of the Service, remit wholly or in part, any tax payable to Kogi *Power of the Governor to remit taxes.*

State, which the Service has power to administer pursuant to Section 6(2) of this Law, if satisfied that it is just and equitable to do so.

92. A notice, summons or other document required or authorized to be served on the Service under the provisions of this Law or any other Law may be served by delivering it to the Executive Chairman of the Service or by sending it by register post, courier or substituted service addressed to the Executive Chairman at the principal office of the Service, delivered to a designated e-mail address of the Service, or other electronic means as may be provided by the Service. *Notices.*

93. The Service may, from time to time, specify and simplify the forms, statements and notices to be used for the effective administration of taxes under this Law. *Forms.*

94. Except as may be ordered by a court or tribunal of competent jurisdiction, the pendency of a legal proceeding shall not affect the performance of the duties or obligations of any taxable person under this Law or any other tax Law. *Obligations during the pendency of legal proceedings.*

95. (1) As from the commencement of this Law, the Service shall be solely responsible for the collection of all categories of haulage fee payable at the points of loading or discharge in the State to the exclusion of all other MDAs. *Power to collect Haulage Fee.*

(2) Any provision in any other Law giving power to any MDA for the collection of haulage fee is hereby repealed.

96. (1) Without prejudice to the power of the Governor to vary from time to time revenue retention of MDA's, all revenue generating MDA's shall receive not more than Five percent (5%) of their previous month total revenue collection to cover cost of assessments, service of notices, incentives to staff, sensitization and other logistics. *MDA Revenue Retention.*

(2) Notwithstanding the provision of subsection (1) above, the Governor, shall reserve the power to vary and approve the retention percentage of any MDA as the situation demands based on the exigencies and demand of such MDA.

97. (1) The Service shall have power to administer any law on taxation and revenue in respect of which the House of Assembly or the National Assembly may confer power on it. *Administration of Tax Law.*

(2) The Service may create more departments or restructure the departments created under this Law from time to time as the need arise.

(3) The administration of tax laws under subsection (1) of this Section shall attract offences and penalties stipulated under First Schedule of this Law.

98. No officer of the Service or of any other tax authority In the State, shall be liable in any civil action or proceeding, for any act or omission done by him in the performance of his duties or in the exercise of the powers conferred upon him under this or any other Law. *Immunity from action.*

99. The Chief Judge shall designate in each Local Government Area a Revenue Court including Mobile Courts, Revenue Courts and Small Claims Courts which shall give priority to matters affecting the revenue of the State and of the relevant Local Government Council. *Designation of Courts to Adjudicate on Revenue Matters.*

PART VIII – MISCELLANEOUS PROVISIONS

100. There is established, the Revenue Appeal Tribunal (in this Law referred to as "the Tribunal") to exercise the jurisdiction and powers to settle any tax dispute and controversy arising from the administration of this Law or any other tax laws made by the House of Assembly. *Establishment of Revenue Appeal Tribunal.*

101. (1) The Revenue Appeal Tribunal shall consist of five members (in this Law referred to Revenue Appeal Commissioners) to be appointed by the Governor. *Composition of the Tribunal.*

(2) There shall be a Chairman of the Tribunal who shall be a legal practitioner qualified to practice with not less than 10 years' cognate experience in tax legislation and tax matters.

(3) The Chairman shall preside at every sitting of the Tribunal and in his absence, the members shall appoint one of them to be Chairman.

(4) The quorum at sitting of the Tribunal shall be three members.

102. A person shall be qualified for appointment as a Revenue Appeal Commissioner if the person: *Qualification of a Revenue Appeal Commissioner.*

(a) has requisite qualification from a recognized institution, with at least 10 years' cognate experience in law, accounting,

business administration, finance, economics or taxation;

(b) retired public servant, with at least 10 years' experience in tax administration; or

(c) is a member of the "organized private sector"

103. A Revenue Appeal Commissioner shall hold office for a term of three years and may be renewed for a further term of three years and no more. *Terms of Office.*

104. A person shall cease to be Revenue Appeal Commissioner, where the person: *Cessation of Office.*

(a) attains the age of 70 years;

(b) resigns by giving three months' notice, addressed to the Governor or until a person duly appointed as his successor assumes his office, whichever is earlier;

(c) becomes incapable of carrying on the functions of the office arising from an infirmity of mind or body;

(d) is convicted of a felony or of any offence involving dishonesty or fraud;

(e) is removed from office by the Governor on grounds of public interest or in the interest of the Tribunal;

(f) has been found guilty of gross misconduct in relation to the duties of the office; or

(g) is disqualified from professional qualification by a professional body by virtue of which the person qualification for the appointment.

105. (1) Where a Revenue Appeal Commissioner: *Disclosure of interest.*

(a) has a direct or indirect interest in a matter which he has been nominated to serve as a panel member;

(b) has an interest that could reasonably conflict with the proper performance of the functions of the Commissioners; or

(c) is or was a client to any of the parties in professional capacity, the Revenue Appeal Commissioner shall disclose such interest and refrain from sitting in any proceeding for the hearing of such appeal.

(2) Failure of the Revenue Appeal Commissioner to disclose the interest under subsection (1) shall be considered as misconduct and shall be dealt with in accordance with the provisions of this Law by the Executive Governor.

(3) A Revenue Appeal Commissioner shall not, during his tenure, as Tax Appeal Commissioner appear as a counsel before the proceedings of the Tribunal at any point in time.

Jurisdiction of the Tribunal.

106. (1) The Tribunal shall have power to adjudicate on tax disputes and controversies arising from this Law or any other tax law made by the House of Assembly, which is not before Tax Appeal Tribunal established under the provisions of Joint Revenue Board of Nigeria (Establishment) Act 2025.

(2) The Tribunal shall apply such provisions of the laws referred to in subsection (1) as may be applicable in the determination or resolution of any dispute or controversy before it.

Funding of the Tribunal.

107. The Revenue Appeal Tribunal shall be funded through appropriation by the House of Assembly.

Remuneration and conditions of service of the Commissioners.

108. The Revenue Appeal Commissioners shall be paid salaries and allowances to be determined by the Governor and shall be as prescribed in their letters of appointment, provided that neither the salaries and allowances nor the other terms and conditions of service of a Revenue Appeal Commissioner shall be varied to their disadvantage after appointment.

Secretary to the Tribunal.

109. (1) The Governor shall appoint a Secretary for the Tribunal, who shall be:

(a) responsible for keeping records of the proceedings of the Tribunal; and

(b) the head of the secretariat and responsible for the:

(i) day-to-day administration, and

(ii) direction and control of all other employees of the Tribunal.

(2) The Secretary, shall hold office:

(a) for a term of four years and may be renewed for a further term of four years and no more; or

(b) until be the attainment of the age of 60 years, whichever is earlier.

(3) The official address of the Secretary shall be published in the Gazette.

Other staff of the Tribunal.

110. The Governor shall appoint such other employees as deemed necessary for the efficient performance of the functions of the Tribunal and the remuneration of persons so employed shall be determined by the Executive Chairman of the Service.

Procedure of the Tribunal (Third Schedule).

111. The procedure and other matters mentioned in the Third Schedule to this Law shall apply to the Tribunal.

Power to compound Offences.

112. (1) The Service may compound any offence under this Law by accepting a sum of money not exceeding the tax liability and maximum fine specified for the offence.

(2) The Service shall issue an official receipt for any money received under subsection (1).

(3) Any offence compounded under subsection (1) does not constitute conviction.

Power to prosecute

113. (1) The Service shall have powers to employ its own legal officers who shall have powers to prosecute any of the offences under this Law, subject to the powers of the Attorney-General of the State in any court in the State.

First Schedule

(2) Notwithstanding any administrative penalty or interest imposed under this Law or any other tax law, the Service shall have powers to prosecute any person for an offence specified in the First Schedule in this law.

Place of an Offence.

114. An offence under this Law shall be deemed to occur in the place where the taxable person is registered or resident or at such other place as

the Service may decide.

115. (1) Without prejudice to any provision of this Law or any other Law, the Service and the taxable person may initiate to resolve any tax matters amicably at any stage of the dispute, subject to such terms and conditions as may be prescribed under this Law or any other Law. *Settlement of dispute.*

(2) The Service may settle disputes in whole or in part, where:

(a) such settlement will be interest of public revenue or public policy;

(b) due consideration is given to the cost of litigation in comparison to the possible benefits;

(c) a participant or group of participants in a tax arrangement has accepted the position of the Service in the dispute, in which case the settlement may be negotiated in a manner required to adjust the tax arrangements or disposition; or

(d) under a whistleblowing arrangement, the settlement will facilitate full disclosure of undisclosed tax planning or evasion schemes which may lead to significant recovery of tax revenue.

(3) Settlement of dispute shall not be considered where:

(a) the action by the taxable person concerned to the "dispute" constitutes intentional tax evasion or fraud inimical to the government revenue; or

(b) it is in public interest to have judicial clarification of the issue and the case will significantly promote tax payers' compliance with the relevant tax law.

(4) The procedure for settlement of disputes shall be as follows:

(a) a person participating in a settlement procedure shall disclose all relevant facts during the discussion phase of the process of settling a dispute and such facts disclosed only for the purpose of settlement shall be confidential;

(b) a dispute settled in whole or in part shall be evidenced by agreement in writing between the parties in the prescribed format as may be determined by the Service and must include details on:

(i) how each particular issue is settled,

(ii) relevant undertakings by the parties,

(iii) treatment of the issue in future years,

(iv) withdrawal of objections and appeals, and

(v) arrangement for payment; and

(c) the agreement shall be signed by authorized officers of both parties.

(5) Finality of settlement agreement is where the:

(a) settlement agreement represents the final agreed position between the parties, and it is a full and final settlement of all or specified aspects of the dispute in question between the parties; and

(b) the Service shall enforce collection of the settlement amount under the collection provisions of this Law as a debt due to the State.

Information and documents to be confidential.

116. Without prejudice to the provisions of any Law or Act concerning data privacy or data protection and unlawful disclosure of taxpayer information, taxpayers' information shall be confidential.

Official secrecy and confidentiality.

117. (1) A person in an official duty or being employed for the administration of this Law or otherwise, that has access to taxpayer information shall regard and deal with such information as secret and confidential.

(2) A person who is in possession or control of, any document, information or tax return of any taxable person shall not communicate, expose or reveal such document, information or tax return to any third-party without authorization or in accordance with extant laws.

(3) A person who administers this Law shall not be required to

produce any return, document or assessment or to divulge or communicate any information that comes into his possession in the performance of his duties except as may be necessary in order to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.

(4) Where under any law in force in respect of a double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this Section shall not prevent the disclosure to the authorized officers of the Government in that country of such facts as may be necessary to enable the proper relief to be given in cases where relief is claimed from the tax in Nigeria or from income tax in that country.

(5) Where an agreement or arrangement with any other country, government or Service for exchange of information or with respect to relief for double taxation of income or profits includes provisions for the exchange of taxpayer information with that country for the purpose of implementing a tax relief or preventing avoidance of tax, or for such other purposes as may be enshrined in the agreement or arrangement, the obligation as to secrecy imposed by this Law shall not prevent the disclosure of such information to the authorized officers of the Government of such country.

Power of the Governor to issue general directives and make regulations.

118. (1) The Governor, may after consultation with the Executive Chairman give such directives of a general nature or relating generally to matters of policy with regards to the exercise of the functions under this Law or any other tax Law or Act as may be considered necessary and the Service or its Executive Chairman shall comply with the directives or cause them to be complied with.

(2) The Governor shall not give any directive, order or instruction in respect of any particular person, which would have the effect of requiring the Service to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any

proceedings whether civil or criminal relating either to the recovery of any tax or to any offence under this Law or any other tax law.

(3) The Governor may, on the advice of the State Revenue Service or the Joint Revenue Board, make regulations for the carrying out of the provisions of this Law or any other tax laws by order published in the official gazette of the State to:

(a) determine what constitutes the significant economic presence of a company, enterprise, person or individual in accordance with the Nigeria Tax Act, 2025; and

(b) make rules prescribing the procedure to be followed in the conduct of appeals before the Revenue Appeal Tribunal.

(4) In any proceeding whether civil or criminal under this Law or any of the Laws administered by the Service, any act or thing done by the Service or the Board under any of the laws referred to in subsection (2) shall not be subject to challenge on the ground that such act or thing done was not proved to be in accordance with any directive given by the Governor except on general policy matters under subsection (1).

(5) The Service or the Board, may with the approval of the Governor, make rules or regulations as, in its opinion, are necessary or expedient for giving full effect to the provisions of this law or any other tax law and for the due administration of its provisions prescribing the:

(a) forms for returns and other information required under this Law or any other law;

(b) procedure for obtaining any information required under this Law or any other law, provided that the Service shall only make regulations to the extent of its power to administer taxes;

(c) mode of assessment and service of demand notices for the payment of any rates, fees, levies and charges listed in the schedule to this Law or any other legislation passed by the House of Assembly being revenue due to the State.

(d) procedure for obtaining waivers to taxpayers, provided that anyone seeking a waiver shall first pay the undisputed liability of any rates, fees, levies and charges as contained in the assessment notice; and

(e) for any other incidental matters.

Signature of the Chairman.

119. (1) Anything done or required to be done by the Service or the Board in pursuance of any of its powers or duties under this or any other law, may be signed under the hand of the Executive Chairman or an officer who has been authorized by the Board to so do.

(2) The powers and duties which are conferred on the Executive Chairman of the Service by this Law, the Nigerian Tax Administration Act 2025 and other tax laws shall be exercised by the Executive Chairman or by such other persons authorized to exercise such powers.

(3) Powers and duties not specifically required by this Law to be exercised by the Executive Chairman of the Service may be exercised by an official authorized to exercise such powers or duties for the purpose of administration of this Law.

Imposition of surcharge.

120. (1) The Service, may surcharge an officer for such sum as it deems fit where such officer has:

(a) been responsible for any:

(i) improper payment of money, from the fund of the Service for any payment not duly documented; or

(ii) deficiency in or for the destruction of any money, securities, stores or other property of the Service; or

(b) failed to:

(i) keep proper accounts or records; or

(ii) make any payment or is responsible for any delay, in the payment of money for the Service to any person to whom such payment is due under any contract, agreement or arrangement entered

into between that person and the Service, and a satisfactory explanation, is not furnished to the Service within a period specified by the Board, with regard to such failure, improper payment or collection, not duly documented, deficiency or destruction or failure to keep proper accounts or records or failure to make payment in or delay in making payment.

(2) Any action, taken under subsection (1) of this Section, shall be subject to the approval of the Board and when such approval is obtained, the Executive Chairman, shall notify the person surcharged under this Section.

(3) The Board, may at any time, withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made, the Board shall at once inform the Chairman of such withdrawal.

(4) The amount of any surcharge imposed under subsection (1) of this Section and not withdrawn under subsection (3) of this Section, shall be a debt due to the Service from the person against whom the surcharge is imposed and may be sued for and recovered, in any court in any suit initiated by the Service for its recovery and may also be recovered, by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

121. (1) Subject to the provisions of this Law, the provisions of the Public Officers Protection Act, shall apply in relation to any suit instituted against the Service, any member of the Board, the Executive Chairman officer or employee of the Service.

Limitations of suits against the Service LFN 39 2004.

(2) Notwithstanding anything contained in any law, no suit against the Service, the Executive Chairman, member of the Board or any other officer or employee of the Service for any act done under this Law, any other law, any public duty or authority, or in respect of any alleged neglect or default in the execution of the provisions of this Law, shall lie or be instituted in any court unless it is commenced:

(a) within three months after the act, neglect or default

complained of; or

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

(3) No suit shall be commenced against the Service, the Executive Chairman or a member of the Board or any other officer or employee of the Service, before the expiration of one month after written notice of intention to commence the suit, shall have been served on it by the intending plaintiff or his agent, stating the grounds for the claim. *Pre-action notice.*

(4) The notice referred to in subsection (3) shall clearly and explicitly state the:

(a) cause of action;

(b) particulars of the claim;

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

(d) relief claimed.

122. (1) In any action or suit against the Service, no execution or attachment of process shall be issued against the Service unless, at least, three months' notice of the intention to execute or attach has been given to the Service. *Restriction on execution against property of the Service.*

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

123. The Executive Chairman, Director, member of the Board or any officer or employee of the Service shall be indemnified out of the assets of the Service against any liability incurred in defending any legal proceeding whether civil or criminal, brought against them in their capacity as the Executive Chairman, member of the Board, officer or other employee of the Service. *Indemnity.*

124. (1) Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Service shall be read with such modifications as to bring them into conformity *Relevance of other tax Legislations.*

with the provisions of the Nigeria Tax Administration Act, 2025 and Nigeria Tax Act 2025.

(2) If the provisions of any other State law 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.

(3) Where a supposed tax payer's name, title or description is or are not contained in this Law whether private or corporate, the provisions of this Law shall apply to such omitted names, title, whether private, public or corporate in a form prescribed by the service.

(4) The Board is hereby exempted from payment of search fees or Court filing fees, penalty or charges in any proceeding in which the Board is a party.

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

Tax to be payable notwithstanding proceedings.

126. (1) Notwithstanding anything in this Law, the Service is vested with all powers, rights, functions, obligations and other act of the Kogi State Internal Revenue Service established under the repealed law.

Savings and Transitional Provisions relating to Staff or Employees.

(2) Anything done or purported to have been done by the Former Board, the Executive Chairman, or the Technical Committee of the Service shall continue to subsist as if done under this law and any action or purported action shall be deemed to have been taken by the Service, Board, Technical Committee or Executive Chairman established under this Law.

(3) The employment of a director, officer or employee who, immediately before the commencement of this Law, held office in the Board of the Service (hereinafter referred to as "the former Board") or in the Civil Service of Kogi State and has been offered an employment by the Service, shall be deemed to have been transferred to the Service established under this Law on terms and conditions not less favourable, than those obtainable immediately before the commencement of this Law:

(a) provided that accrued gratuities and pension rights of such transferred employee shall remain with the former employer or Board as the case may be; and

(b) service or employment in the former Board, shall be deemed to be service or employment in the Service established under this Law for purpose of pension.

(4) Every Director, employee, staff or officer transferred into the Service by virtue of subsection (1) of this Section, shall notify the Service established under this Law in writing, within sixty days after the commencement of this Law or after the receipts of an offer of appointment from the new Board (whichever is later) of his acceptance and any director, employees, staff or officer who fails to notify the Service shall be deemed to have rejected the offer.

(5) Any Director, employee, staff or officer referred to in subsection (4) of this Section shall be deemed to be an employee of the Service, established under this Law, beginning on the day that this Law comes into force and ending on the expiry of the period of grace under subsection (4) of this section or on the day of his written refusal and the Service established under this Law shall be deemed to be his employer for all purposes during that period.

(6) There shall be vested in the Board, all assets, funds, resources and other immovable property which immediately before the commencement of this Law, were vested in the former Board of Service existing immediately before the commencement of this Law.

(7) All rights, interests, obligations and liabilities of the former Board of Internal Revenue Service, existing immediately before the commencement of this Law, under any contract or instrument, whether in law or in equity, apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the new Board.

(8) Any contract or instrument referred to in subsection (7) of this Section, shall be of the same force and effect, as the Kogi State Internal Revenue Service or the Service established under this Law and shall be enforceable as if, the Board established under

this Law had been named therein or had been a party thereto.

(9) The Board, shall be subject to all obligations and liabilities to which the former Board of Internal Revenue Service existing immediately before the commencement of this Law, and all other persons, shall as from the commencement of this Law have the same rights, powers and remedies against the Board as they had the former Board of Internal Revenue Service.

(10) Any proceeding, pending or existing immediately before the commencement of this Law against the former Board of Internal Revenue, in respect of any rights, interests, obligations or liability of the former Board of Internal Revenue, may be continued, or be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Board or Service.

(11) Any regulations, order, byelaws or notice made or issued or deemed to be made or issued by or for the purposes of the former Board of Internal Revenue, existing immediately before the commencement of the Law, shall be deemed to have been made or issued by or for the purposes of the Board and shall continue in force until revoked or amended, subject to such modifications as may be applicable to the Board established under this Law.

(12) As from the commencement of this Law, the Executive Chairman and members of the Board of Internal Revenue Service shall be deemed to have been transferred to the Board established under this Law in the same capacity.

(13) As from the commencement of this Law, any disciplinary proceeding pending or existing against any employee of the State, who has opted into the service of the Board of Service shall be continued and completed by the Board established under this Law.

(14) An appeal or grievance already filed, but which has not been finally disposed of, on the coming into force of this Law, shall be dealt with and disposed of, in accordance with the rules and regulation made pursuant to this Law, had not come into force.

(15) The administration and control of all rights, obligations and

liabilities, excluding obligation, rights and liabilities in relation to matters of gratuities and pensions that were under the administration and control of the former Board of Internal Revenue Service are hereby transferred to the Board established under this Law.

(16) The administration of any real property, that were immediately before the coming into force of this law, under the administration or administrative responsibility of the former Board or its agencies or bodies for the purposes of that former Board, are hereby transferred to the Board established under this Law.

(17) All orders, rules, registrations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permits, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Executive Chairman of the former Board of Internal Revenue or any person under their control shall continue in force as if they were made, or issued by the Governor, the Board established under this Law, the Executive Chairman of the Board, or an employee of the Board established under this Law, as the case may be.

(18) Every affidavit sworn to or document duly certified by an officer of the former Internal Revenue Service, before the day on which this Section comes into force shall have the same probative value, as if it were sworn to or certified by an employee of the Service on or after that day.

27. (1) The Kogi State Revenue Administration Law and Other Matters connected therewith, 2024 is hereby repealed. *Repeal.*

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

FIRST SCHEDULE

OFFENCES AND PENALTIES OF GENERAL APPLICATION

SECTIONS 83(2) 97(3)

(1) A taxable person who fails or refuses to register for tax under Section 7 of this Law, shall be liable to pay an administrative penalty of: *Failure to register.*

(a) N50,000 in the first month in which the failure occurs; and

(b) N25,000 for each subsequent month in which the failure continues.

(2) A statutory body or company who awards a contract to an unregistered person, shall be liable to pay an administrative penalty of N5,000,000.

2. A taxable person who fails or refuses to file returns or knowingly files incomplete or inaccurate returns to the Service in accordance with the provisions of this Act, shall be liable to pay an administrative penalty of: *Failure to file Returns.*

(a) N100,000 in the first month in which the failure occurs; and

(b) N50,000 for each subsequent month in which the failure continues

3. A taxable person who:

(a) fails to keep accounts, books and records of business transactions and income, to allow for the correct ascertainment of tax and filing of returns to the Service; or *Failure to keep Books.*

(b) upon request by the Service, fails to provide any record or book prescribed in this Act shall be liable to pay an administrative penalty in the case of:

(i) a person other than a company, N10,000, and

(ii) a company, N50,000.

4. A person who refuses to grant access to the Service to deploy technology after 30 days of receipt of the notice under this Act is liable to an administrative penalty of N1,000,000 for the first day of default and N10,000 for each subsequent day of default. *Failure to grant access for the deployment of technology.*

5. A taxable person that fails to process a taxable supply through the *Failure to use fiscalization system.*

fiscalisation system is liable to an administrative penalty of N200,000 plus 100% of the tax due and an interest at the prevailing Central Bank of Nigeria Monetary Policy rate per annum.

6. A person who has an obligation to collect, deduct or withhold tax under the relevant tax laws, and fails to collect, deduct or withhold the tax due is liable to an administrative penalty of 40% of the amount not deducted.

Failure to deduct tax.

7. A person who is required to make attribution but fails to do so or having done so, fails to notify the Service, is liable to pay an administrative penalty of N1,000,000.

Failure to make attribution.

8. (1) A person, that deducts, collects or withholds any tax under this Law, and fails to remit the amount deducted, collected or withheld by the 21st day of the month immediately succeeding the month in which the amount was deducted, collected or withheld, is liable to pay:

Failure to remit tax deducted at source or self-account.

(a) the amount deducted, collected or withheld but not remitted;

(b) an administrative penalty of 10% per annum of the tax deducted, collected or withheld but not remitted; and

(c) interest at the prevailing Central Bank of Nigeria Monetary Policy rate.

(2) A person required to self –account under this Act and fails to self-account within the time prescribed by this Act, is liable to pay:

(a) the tax not self-accounted for;

(b) an administrative penalty of 10% per annum of the amount not self-accounted for; and

(c) interest at the prevailing Central Bank of Nigeria Monetary Policy rate.

(3) A person convicted of any of the offences under this section, shall be liable to a term of imprisonment not exceeding three years, or a fine of not less than the principal amount the plus penalty of not more than 50% of the sum, or both.

9. (1) A person who:

(a) fails to comply with the requirements of a notice served under this Law or any other tax law;

Failure to attend to demands, request or notices.

(b) fails to attend or provide answers to a notice, summons or process served under this Act or any other tax law; or

(c) having attended, fails to answer any question lawfully put to him, is liable to an administrative penalty of N100,000 in the first day of default and N10,000 for every subsequent day where the default continues.

(2) A person who fails or refuses to supply information, documents, or records as demanded or requested for by an authority officer relating to any tax issue under this Act or any other tax law within the time provided under this Act or any other tax law, is liable to an administrative penalty of N200,000 in the first day of default and N10,000 for each subsequent day where the refusal continues.

(3) A person who fails or refuses to comply with obligations to submit information relating to a legal arrangement or other obligations as may be prescribed by notice, rules, regulations, guidelines, or circulars issued by the Service or any other relevant tax authority, is liable to an administrative penalty of N1,000,000 for the first day of default, in addition to N10,000 for each subsequent day in which the failure continues, or any other administrative penalty as may be specified in such notice, rules, regulations, guideline, or circulars.

10. A person that fails to stamp dutiable instruments in accordance with the relevant provisions of the Nigeria Tax Act, 2025, is liable to pay 10% of the unpaid duty and interest at the prevailing Central Bank of Nigeria Monetary Policy Rate. *Failure to Stamp*

11. A person that fails, neglects or omits to fully disclose all the facts and circumstances relating to dutiable instrument or underpays any duty is liable, in addition to the payment of the duty due: *Failure to disclose facts in a dutiable instrument.*

(a) to an administrative penalty of N100,000; or

(b) on conviction, to a fine of N50,000 or for a term of imprisonment not exceeding three years or both.

12. A taxable person who fails to notify the relevant tax authority of any change of address within 30 days of such change, gives a wrong address or fails to comply with the requirement for notification of permanent cassation of trade or business under the relevant tax laws shall be liable to administrative penalty of: *Failure to notify change of address.*

(a) N100,000 for the first month in which the failure occurs, and

(b) N5,000 for each subsequent month the failure continues.

Fraud in relation to stamps

13. A person who

(a) removes or causes to be removed from a document any revenue stamp, with intent that the stamp may be reused;

(b) affixes to any other document the revenue stamp which has been removed, for the purpose of evading the payment of duty;

(c) sells or offers for sale, any revenue stamp so removed, or

(d) forges a stamp or any implement for denoting stamp duties, is liable on conviction to imprisonment for a term not exceeding three years or a fine of at least N2,000,000 or both.

Offence by authorized and unauthorised Persons

14. A person, whether or not appointed for the administration of this Law, any other tax law or employed in connection with the assessment and collection of a tax who:

(a) demands or accepts any gratification from a taxable person in the performance of his functions under this Act or any other tax law;

(b) withholds for his own use or otherwise any portion of the amount of tax collected;

(c) renders a false return, whether orally or in writing, of the amount of tax collected or received by him;

(d) defrauds any person, embezzles money or otherwise uses his position to deal wrongfully with the relevant tax authority;

(e) steals or misuses the documents of the relevant tax authority; or

(f) compromises on the assessment or collection of any tax, commits an offence and is liable on conviction to a fine equivalent to 200% of the sum in question or imprisonment for a term not exceeding three years or to both.

Inducement of an authorized officer.

15. A person who attempts to induce, influence or entice an authorized Officer in order to obtain any tax benefit in the course of duty commits an offence and is liable on conviction in the case of:

(a) an individual, a penalty of N500,000; and

(b) a body corporate, a penalty of N2,000,000 or imprisonment for a term not exceeding three years or both, in addition to paying the tax due.

16. (1) A person who, in the commission of an offence under this Law, is armed with any offensive weapon is liable on conviction to imprisonment for a term not exceeding five years. *Use of weapon.*

(2) A person who, while armed with an offensive weapon, cause injury to any officer or authorized officer of the relevant tax authority in the performance of any function or duty under this Law, is liable on conviction to imprisonment for a term not exceeding 10 years.

17. A person, not being an authorized officer, who assumes the name, designation or impersonates the character of an authorized officer, for any purpose under this Act or any other tax law, is liable on conviction to a fine not exceeding N1,000,000 or to imprisonment for a term not exceeding three years or both. *Impersonation of an authorized officer.*

18. An officer of the relevant tax authority or any other person who aids, abets, incites or induces the commission of any of the offences under this Law is liable on conviction to a fine of N1,000,000 or imprisonment for a term not exceeding three years or both. *Aiding and abetting commission of offence.*

19. A person who: *Obstruction.*

(a) obstructs, hinders, molests or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law;

(b) does anything which impedes or is intended to impede the carrying out of a search, seizure, removal or distrain;

(c) rescues, damages or destroys anything liable to seizure, removal or distress;

(d) does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distrain; or

(e) prevents the arrest of any person by an authorized person duly engaged or acting or rescues any person so arrested is:

(i) liable to an administrative penalty of N 1,000,000; and

(ii) on conviction to a fine not exceeding N1,000,000 or imprisonment for a term not exceeding three years or both.

20. Except as provided under this Law, any other law or any enabling agreement or arrangement on exchange of information or as otherwise authorized by the Board: *Unauthorized Disclosure.*

(a) a member or former member of the Board of the relevant tax authority;

(b) an employee or former employee of the tax authority; or

(c) an agent or any person, who communicates or attempts to communicate taxpayer information or information considered confidential to any person other than to a person legally authorized to receive such information or misuses the information is liable on conviction to a fine not exceeding N1,000,000 or imprisonment for a term not exceeding three years or both.

21. A person that receives a refund under Section 58 of this Law, through a false or fictitious claim, is in addition to the recovery of the amount so received, liable to a penalty of 50% of that amount, plus interest at the prevailing Central Bank of Nigeria Monetary Policy Rate. *False or fictitious claim of value added tax refund.*

22. (1) A person that makes or signs, or causes to be made or signed, delivers or causes to be delivered to the relevant tax authority or any of its officers, any declaration, notice, certificate or other document being a document or statement produced or made for any purpose of tax, which is untrue, is liable: *False declaration.*

(a) to an administrative penalty of N1,000,000 in addition to the payment of the tax undercharged or not charged in consequence of the false declaration, plus payment of the amount of tax unpaid or over payment made in respect of any repayment; or

(b) on conviction to a fine of N1,000,000 or to imprisonment not exceeding three years or both in addition to payment of the amount of tax unpaid or over payment made in respect of any repayment.

(2) A person that makes any statement in answer to any question or enquiry put to him by an officer which he is required to answer by or under this Law or any other law, being a document or statement produced or made for any purpose of tax, which is untrue, is liable:

(a) to administrative penalty of N1,000,000 in addition to the payment of the tax undercharged or not charged in consequence of false declaration, plus payment of the amount of tax unpaid or over payment made in respect of any repayment; or

(b) on conviction, to a fine of N1,000,000 or to imprisonment not exceeding three years or both in addition to payment of the amount of tax unpaid or over payment made in respect of any repayment.

23. A person who:

Counterfeiting documents

(a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any other relevant tax law;

(b) knowingly accepts, receives or use any document so counterfeited or falsified;

(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 relating to tax, is liable to an administrative penalty of N1,000,000 and on conviction, to imprisonment not exceeding three years or fine of N1,000,000 or both.

24. (1) Any unauthorized person who collects or imposes any tax, levy, or fee is guilty of an offence and liable on conviction to a fine of N2,000,000.00 or imprisonment for three years or both such a fine and imprisonment.

Collection of any tax by unauthorized person.

(2) Any person or group of persons who mounts a roadblock or causes a roadblock to be mounted for the purpose of collecting any tax, levy, fee or membership dues is guilty of an offence and liable on conviction to a fine of N5, 000, 000.00 or imprisonment for three years or both such a fine and imprisonment.

25. Any person who solicits, facilitates conspire or accepts a cash payment for any tax, levy or fee in contravention of this Law, is guilty of an offence and liable on conviction to a fine of N2,000,000.00 or imprisonment for three years or both such a fine and imprisonment.

Solicit and conspiracy to accept cash.

26. Where an offence under this Law is committed by a body corporate, firm,

Offence by body corporate.

trust, associations of individuals or any other legal arrangement:

(a) a director, manager, secretary or other similar officer of the body corporate;

(b) a partner or officer of the firm;

(c) trustees, settlors, beneficiaries or any person involved in the management of this trust;

(d) a person concerned in the management of the affairs of the association or legal arrangement; or

(e) a person who acts or purports to act in any of the above capacities, is liable to be proceeded against and punished for the offence in like manner as if the person committed the offence, unless that person proves that the act or omission constituting the offence took place without the knowledge, consent or connivance of the person.

27. Any person who contravenes any provisions or commits an offence against this Law for which no specific penalty is provided, is liable as follows: *General penalty.*

(a) to an administrative penalty of N1,000,000.

(b) on conviction, to imprisonment for a term not exceeding three years or to a fine or to both.

SECOND SCHEDULE

SECTION 58(7)(A) OF THE NIGERIA TAX ADMINISTRATION ACT, 2025 AND SECTION 73 OF THE KOGI STATE INTERNAL REVENUE SERVICE (ESTABLISHMENT) LAW, 2025

FORM OF WARRANT AND AUTHORITY TO ENTER PREMISES, OFFICES ETC.

To: name of Officer

.....

Name of Person

.....

Incorporation or Identification No.(c)

.....

Place of Business (d)

.....

The (e) ....., in exercise of powers vested in Section

58 of Nigeria Tax Administration Act, 2025 and Section 73 of the Kogi State Internal Revenue (Establishment) Law, authorizes you to enter the premises, office, place of management or residence of the principal officer, office of the agent, factor or representative of the person that has been suspected by the tax authority of fraud, wilful default, etc., in connection with the tax imposed under the Nigeria Tax Act, 2025 and Section 70 of the Kogi State Internal Revenue (Establishment), Law and whose premises, office, place of management or residence of the principal Officer, office of the agent, factor

or representative is at (d) .....; and for the

carrying out of your assignment, the said tax authority further authorizes that you, with the aid if necessary of your assistants and calling to your assistance a police officer, which assistance the police officer is by law required to give, search and remove, if necessary, such records, books documents of the person wherever they may be found either in possession of any officer of the person or any other person on its behalf.

For the purpose of your entry into the aforementioned premises, you are hereby authorized, if necessary, with such assistance as aforesaid, to break open any building in the daytime.

Signed for and on behalf of the (Service) at ..... This

..... day of .....20.....

Signature .....

Chairman,

(Kogi State Internal Revenue Service)

Signed under the hand of the Judicial Officer at ..... this

.....day of .....20.....

Signature .....

NOTE

(a) Insert the name of the officer who is authorized by the Service to execute the warrant of entry.

(b) Insert the name of the company in whose premises the warrant of entry is to be executed.

(c) Insert the identification number of the company in whose premises the warrant of entry is to be executed.

(d) Insert the place of business of the company.

(e) Insert the name of the Kogi State Internal Revenue Service.

(f) To be signed by the Chairman of the Kogi State Internal Revenue Service

(g) To be signed by a Judicial Officer.

SECTION 61 (2) OF THE NIGERIA TAX ADMINISTRATION ACT,2025 AND SECTION 76(2) OF THE KOGI STATE INTERNAL REVENUE SERVICE (ESTABLISHMENT) LAW, 2025

FORM OF WARRANT OF DISTRAINT

To (a) .....

Name of Officer;

(b) ..... Name of Company;

(c) ..... Amount of tax to be levied by distress;

The

(d).....

....., in exercise of powers vested in it by Section 61 of the Nigeria Tax Administration Act, 2025 and Section 76(2) of the Kogi State Internal Revenue (Establishment) Law, 2025, authorizes you to collect and recover the sum of

(e) .....

being arrears of tax due for the years of assessment mentioned from the above-named person whose place of business is at

(f) ..... and for the recovery thereof, the said tax authority further authorizes that you, with the aid, if necessary, of your assistants and calling to your assistance any police officer, if necessary, which assistance he is by law required to give, do levy by distress the said sum together with the costs and charges of and incidental to the taking and keeping of such distress, on the goods, chattels, land, premises or other distrainable things of the said person wherever the same may be found and on all goods which you may find in any premises or on any land in the use or possession of the said person or of any other person on its behalf or in trust for the person.

For the purpose of levying such distress you are authorized, if necessary, with such assistance as foresaid, to break open any building or place in the daytime.

The particulars of the said arrears of tax are as follows (g) Year of assessment No. of Notice of assessment Amount of tax due (Currency)

(i)..... .....

.....

(ii)..... .....

.....

(iii)..... .....

Signed for and on behalf of Board at .....the .....day of .....20.....

Signature (h).....

Chairman (Kogi State Internal Revenue Service)

NOTES

(a) Insert the name of the officer who is authorized by the Service to execute the warrant of distress.

(b) Insert the name of the company on whose goods, chattels land, premises or other distrainable things the warrant of distress is to be executed.

(c) Insert amount of tax to be levied by distress.

(d) Insert the name of the Kogi State Internal Revenue Service.

(e) Insert the amount of tax outstanding against the company and which amount is to be levied by distress.

(f) Insert the address of the place of business of the company.

(g) Insert the particulars of the arrears of tax to be levied by distress, stating the years of assessment, the numbers of notices of assessment and the amount of tax due in respect of each such year of assessment.

(h) To be signed by the Chairman of the Service.89

THIRD SCHEDULE

SECTION 100 TO 111 OF THE KOGI STATE INTERNAL REVENU (ESTABLISHMENT) LAW, 2025

REVENUE APPEAL TRIBUNAL

Criminal Prosecutions

1. Where in the course of its adjudication, the Tribunal discovers evidence of possible criminality; the Tribunal shall be obliged to pass such information to the appropriate criminal prosecuting authorities including the tax authority, the Office of the Attorney-General of the State or any relevant law enforcement agency for appropriate action.

Appeals from decisions of the tax authority.

2. (1) A taxable person aggrieved by an assessment, demand notice, action, decision of the tax authority, or a dispute as to residency under the provisions of the tax laws, may appeal against such decision or assessment within the period stipulated under this Law to the Tribunal.

(2) An appeal under this Part shall be filed within a period of 30 days from the date on which a copy of the assessment, demand notice, action or decision which is being appealed against is made, or deemed to have been made by the tax authority and it shall be in such form and be accompanied by such fee as may be prescribed.

(3) Notwithstanding the provisions of sub paragraph (2), the Tribunal may entertain an appeal after the expiry of the said period of 30 days if it is satisfied that there was sufficient cause for the delay.

(4) Where a notice of appeal is not given by the appellant as required under this paragraph within the period specified, the assessment or demand notices shall become final and conclusive and the tax authority may charge interests and penalties in addition to recovering the outstanding tax liabilities which remain unpaid from any person through proceedings at the Tribunal.

Appeal by Tax Authority

3. The tax authority aggrieved by the non-compliance by a taxable person in respect of any provision of the tax laws or in respect of any assessment, demand notice, action or decision may appeal to the Tribunal, giving notice

In writing through the Secretary to the Tribunal.

Liquidated Money Claim Affidavit

4. Where an Appeal is made to the Tribunal in respect of a claim to recover a debt or liquidated money demand and the Appeal is supported by an affidavit setting forth the grounds upon which the claim is based and stating that in the deponent's belief there is no defiance, the Tribunal shall, if satisfied that there are good grounds for believing that there is no defence, enter the Appeal for hearing in what shall be called the "Liquidated Money Claim Appeal".

Appeal by Summons

5. Where the issue before the Tribunal is on interpretation of taxing provisions, other tax laws, rules or regulation without dispute of fact, the Tribunal shall hear and determine the Appeal by affidavit evidence.

Settlement out of Tribunal

6. (1) Where an Appeal is before the Tribunal for the first time, the Chairman may grant to the parties time, not exceeding 30 days, within which parties may explore possibilities for settlement of the dispute under the provision of the Nigeria Tax Administration Act, 2025.

(2) Where the parties fail to settle within 30 days or such other period as the Tribunal may grant, the case shall proceed to trial.

Procedure before Revenue Appeal Tribunal

7. (1) As often as may be necessary, the Revenue Appeal Tribunal shall meet to hear appeals before the Tribunal.

(2) The Secretary to the Tribunal shall give seven clear days' notice to the parties of the date and place fixed for the hearing of each appeal, except in respect of any adjourned hearing for which the Tribunal have fixed a date at their previous hearing.

(3) Notices, documents, other than decisions of the Tribunal, may be signified under the hand of the Secretary.

(4) Appeals before the Revenue Appeal Tribunal shall be held in public.

(5) The onus of proving that the assessment complained of is excessive or due for payment, as the case may be, shall be on the appellant,

and the hearing of an appeal, where the representative of the tax authority proves to the satisfaction of the Tribunal appeal that:

(a) the appellant has for the year of assessment concerned, failed to prepare and deliver to the tax authority returns required to be furnished under the relevant provisions of Kogi State Internal Revenue Service (Establishment) Law, 2025 and Nigeria Tax Act, 2025;

(b) the appeal is frivolous or vexatious or constitutes an abuse of the appeal process; or

(c) it is expedient to require the appellant to pay an amount as security for prosecuting the appeal, the provisions of subparagraphs (7) and (8) shall apply.

(6) The Tribunal may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the tax authority, before the day of the adjourned hearing, an amount on account of the tax charged by the assessment under appeal equal to, the lesser of:

(a) the tax charged upon the appellant for the preceding year of assessment; and

(b) one half of the tax charged by the assessment under appeal.

(7) Where the appellant fails to comply with the order, the assessment against which he has appealed shall be confirmed and the appellant shall have no further right of appeal in the tribunal with respect to that assessment.

(8) The Tribunal may, after giving the parties an opportunity of being heard, confirm, reduce, increase or annul the assessment or make any such order as it deems fit.

(9) Every decision of the Tribunal shall be recorded in writing by the Chairman and a certified true copy of such decision shall be supplied to the appellant or the tax authority by the Secretary, upon a request made within seven days of the decision.

(10) 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;

(b) such accounts, books or records were produced but rejected by the Tribunal on the ground that it had been shown to its satisfaction that they were incomplete or unsatisfactory;

(c) the appellant or a representative, at the hearing of the appeal, has neglected or refused to comply with a notice from the Secretary to the Tribunal, without showing any reasonable cause; or

(d) the appellant or any person employed, whether confidentially or otherwise, by the appellant or an agent, other than a legal practitioner or accountant acting for them in connection with their liability to tax, has refused to answer any question put to them by the Tribunal, without showing any reasonable cause, the Chairman of the Tribunal shall record particulars of the same in his written decision.

Application of the Evidence Act

8. The proceedings of the Tribunal and its decisions shall not be set aside for non-compliance with the provisions of the Evidence Act, No. 18, 2011.

Procedure following decision of the Tribunal

9. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Tribunal shall be served by the tax authority upon the taxpayer or upon the person in whose name the taxpayer is chargeable.

(2) An award or judgment of the Tribunal shall be enforced as if it were a judgment of the High Court upon registration of a copy of such award or judgment with the Chief Registrar of the High Court by the party seeking to enforce the award or judgment.

Appeal to the State High Court

10. (1) Any person dissatisfied with a decision of the Tribunal constituted under this Law may appeal against such decision on a point of law to the High Court upon giving notice in writing to the Secretary to the Tribunal within 30 days after the date on which such decision was given.

(2) A notice of appeal filed under subparagraph (1) shall set out the grounds of law on which the appellant's case is based.

(3) Where the tax authority is dissatisfied with the decision of the Tribunal, it may appeal against such decision to the High Court on points of law by giving notice in writing as specified in subparagraph (1) to the Secretary within 30 days after the date on which such decision was given.

(4) On receipt of a notice of appeal under subparagraphs (1) or (3), the Secretary to the Tribunal shall cause the notice to be given to the Chief Registrar of the High Court along with all the exhibits tendered at the hearing before the Tribunal.

(5) The Chief Judge of the High Court may make rules providing for the procedure in respect of appeals made under this Law and until such rules are made, the High Court Rules relating to hearing of appeals shall apply to the hearing of an appeal under this Law.

Right to representation

(1) A complainant or appellant, may either appear in person or authorize one or more legal practitioners, a professional with the requisite knowledge and experience in tax matters or any of its officers to represent him or its case before the Tribunal.

(2) Where the representative in any matter before the Tribunal is unable for good cause to attend hearing, the Tribunal may adjourn the hearing for such reasonable time as it deems fit or admit the appeal to be made by some other person or by way of a written address.

Application of Statutes of Limitation

12. The provisions of any statute of limitation and pre-action notice under this Law or the provision of the Kogi State Public Service Rules or Public Officer Protection Act, Cap. P41, Laws of the Federation of Nigeria, 2004, shall not apply to any appeal brought before the Tribunal.

Powers and Procedures of the Tribunal

13. (1) The Tribunal may make rules regulating its procedures.

(2) The Tribunal shall, for the purpose of discharging its functions under this Act, have power to:

(a) summon and enforce the attendance of any person and examine him on oath;

(b) require the discovery and production of documents;

(c) receive evidence on affidavits;

(d) call for the examination of witnesses or documents;

(e) review its decisions;

(f) dismiss an application for default or deciding matters exparte;

(g) set aside any order or dismissal of any application for default or any order made by it exparte; and

(h) do anything which in the opinion of the tribunal is incidental to its functions under this law.

Costs

14. Each party to an appeal shall bear its own cost.

Savings and Transitional Provisions

15. (1) The Tribunal established under Section 61 and 62 of the Kogi State Revenue Administration and Other Matters Connected Therewith, Law, 2024 shall continue to hear and conclude any proceeding commenced before the coming into effect of this Law, as if they were commenced under this Law.

(2) The Chairman and the other members of the Tribunal appointed before the commencement of this Law shall continue to hold office for the unexpired duration of their term as if they have been appointed under this Law.

(3) The Secretary and other staff serving the Tribunal before commencement of this Law shall continue to hold office and under the same terms and conditions.

(4) The administration and control of all rights, obligations and liabilities of the Revenue Appeal Tribunal are transferred to the Tribunal established under this Law.

FOURTH SCHEDULE

SECTIONS 62(1)(3)(4), 113(2), 38(h) 39(2) 47(1) 48(5)

1. The objectives of this Schedule are to: *Objectives and application of the Law.*

(a) harmonize various taxes and levies, simplify collection and enhance accountability through deployment of technology; and

(b) eliminate multiple taxes, illegal collections and roadblocks for revenue collection.

2. The State and its Local Government Councils shall be responsible for the collection of taxes and levies listed in this Schedule. *Responsibility for collecting certain taxes and levies, etc*

3. No person other than the Service, shall assess, or collect, on behalf of the State or its Local Government Councils, any revenue payable to the State or a Local Government Councils within the State. *Assessment and collection of taxes.*

4. The taxes and levies contained in the Schedule to this Law shall, for each tax type under column 2 (tax type) be assessed as a single item representing the various taxes, levies, or payment mechanisms outlined under column 3 (Harmonized taxes). *Harmonized assessment.*

5. The Service shall issue an electronic invoice for each tax, levy or fee payable to the State or Local Government Council and shall upon payment issue official e-receipts for payments received. *Payment to be receipted.*

6. (1) A person who is made to pay any tax or levy contrary to those specified in this Law, may seek redress against the collector or the Government on whose directives, instruction or jurisdiction such collection took place. *Dispute resolution.*

(2) Any dispute arising from the operation of this Law relating to ambiguity or inconsistency with any other Law, shall be resolved in favour of the payer.

FIFTH SCHEDULE

TAXES AND LEVIES LIST

S/N	TAX TYPE	Harmonized Taxes.	RATE	COLLECTING AUTHORITY
1	Income tax	Tax on income assessed via: (a)pay -As -You Earn (PAYE) (b)Direct Assessment (c)Capital Gains Tax (d)Withholding Tax (e)Presumptive Tax.	As provided in the Nigeria Tax Act, 2025, Deduction of Tax at source Withholding Regulation 2024 and the Presumptive Tax Regulation, 2025.	Service.
2	Stamp Duties	Duty on Instruments between individuals	As provided under the Nigeria Tax Act, 2025	Service
3.	Property Tax	Encompasses all impositions relating to: (a)Tenement rates (b)Right of Occupancy (c)Ground Rent	To be determined by the State on the advice of the Joint Revenue Board.	Collection by Service

		(d)Land Use Charge (e)Neighborhood Improvement Charge (f)Infrastructure Development Levy (g)any other land related levy or charge		
4	Road Tax	Motor Vehicle Registration, Renewal and Administrative fees.	To be determined by the Joint Revenue Board.	Service
5	Haulage Levy	This harmonizes: (a)Single Haulage Fee (b)Single Inter- State Road Tax Sticker (c)All other forms of road stickers, tickets and emblems.	To be determined by the Joint Revenue Board.	Collected by the Service and chargeable on commercial vehicle operating haulage services, and strictly payable only at the point of loading and offloading.
6.	Economic Development Levy **Explanatory note:** **This levy is**	This Harmonizes: (a)Business Premises (b) Economic Development Levy (c) Development Levy (d)Environmental Fee	To be determined by the State on the advice of the Joint Revenue Board.	Service

	intended to be an annual payment by businesses operating in the State.	(e) Social Service Contribution levy (f) Mining, Milling and Quarrying Fee (g)Emission control tax (h)Produce Sales Tax (i)Fire Service Fee (j) Motor Park levy (for state developed parks) (k) Borehole fee (l) Any other similar levy or fee payable to the State		
7.	Harmonized Levy **Explanatory note:** **This levy is intended to be *an annual* payment by businesses**	This Harmonizes: (a)Shop (stall)and Kiosk Fee, (not due if business premises levy paid). (b)Slaughter Slab Fee (c)Motor Park Levy (for Local Government developed parks) *(d)Domestic Animal Fee*	To be determined by the Kogi State Government on the advice of the Joint Revenue Board.	Local Government Revenue Committee with the option to delegate collection to the Service.

	operating in any Local Council in the State.	(e)Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees (f)Merriment & Road Closure Levy (g)On and off Liquor License Fees (h)Radio & Television License Fees (i)Vehicle Radio License Fees. (j) Any other similar levy or fee payable to a Local Government Councils.		
8.	User Charge	This includes: (a)Wrong Parking Charges (b)Marriage, Birth and Death Registration Fees (c)Naming of Street Registration Fees (d)Signage and Mobile Advertisement (e)Public Convenience, Sewage and Refuse Disposal Fees (f)Customary Burial Ground Permit Fees (g)Religious places Establishment	To be determined by the State Joint Revenue Committee where applicable.	Payable only when the relevant service is required. Shall be collected by Local Government Councils with the option to delegate the collection to the Service.

		Permit Fees (h)Wharf Landing Charge		

9.	Daily Ticketing	(a) Market levy (b) Animal Trade Tax (c) Slaughter or Abattoir Fee (d) Transporters' tickets (e) Any other tickets and similar charges	To be determined by the State Joint Revenue Committee where applicable.	Service to collect and revenue to be shared between the State and Local Government Councils.

AUTHENTICATION BY THE CLERK OF THE HOUSE

The above printed impression has been carefully compared by me with the Bill that has been passed by the Kogi State House of Assembly and found to be a true and correctly printed copy of the said Bill.

ALH. CHOGUDO SULE AHMED *MBA, FCTI, FCNA*
HEAD OF LEGISLATIVE SERVICE/CLERK OF THE HOUSE

RT. HON. ALIYU UMAR YUSUF
SPEAKER

I assent this 31st day of December 2025

ALHAJI AHMED USMAN ODODO
GOVERNOR OF KOGI STATE.

Date: 31st/12/2025

THE KOGI STATE INTERNAL REVENUE SERVICE (ESTABLISHMENT) LAW, 2025

(1) *Citation of the Law*	(2) *Long Title of the Law*	(3) *Summary of Contents of the Law*	(4) *Date passed by the House*
The Kogi State Internal Revenue Service (establishment) Law, 2025.	A law to repeal the Kogi State Revenue Administration Law, 2024; to enact and establish the Kogi State Internal Revenue Service, and Other Matters Connected THEREWITH, 2025.	The Law establishes the Kogi State Internal Revenue Service as an autonomous authority responsible for the administration, assessment, collection and accounting of all taxes and revenues due to the State, in alignment with applicable federal tax laws. It repeals the Kogi State Revenue Administration Law, 2024, and provides a comprehensive legal framework for revenue governance, tax administration, enforcement, dispute resolution and institutional oversight in the State.	December 31st, 2025

I certify that this is a true copy of the Bill passed into Law by the Kogi State House of Assembly.

Head of Legislative Service/Clerk of the House
Alh. Chogudo Sule Ahmed *MBA, FCTI, FCNA*

Signature of the Speaker
Rt. Hon. Aliyu Umar Yusuf

Signature of Governor of Kogi State,
Alhaji Ahmed Usman Ododo