

CHAPTER 2

ACCELERATED REVENUE GENERATION TASK FORCE LAW

Arrangement of sections

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CHAPTER 2

ACCELERATED REVENUE GENERATION TASK FORCE LAW

E N S L 1995/S

A Law to provide a machinery for the accelerated and expeditious collection of Government revenue and for connected purposes.

[1st October 1995)

Short title

1. This Law may be cited as the Accelerated Revenue Generation Task Force Law.

Interpretation

2. In this Law —
“appropriate authority” means State Commissioner charged with responsibility for finance and economic planning;
“Board” means State Board of Internal Revenue established under section 16 of the Finance Law.
“Governor” means Governor of the State

“State” means Enugu State of Nigeria.

3. The Board of Internal Revenue shall adopt modern guidelines and apply professional expertise for the effective acceleration of the generation and collection of the various taxes and other revenue due to and collectable by the State.

Acceleration of
revenue
Generation
and collection

Powers of the
Appropriate
Authority

4. Notwithstanding anything contained in any Law to the contrary, the appropriate authority shall have power subject to the approval of the Governor before or after a Board of Internal Revenue established for the State is constituted, to appoint any person or body of persons whether corporate or unincorporate in concert with the officers for the time being constituted to carry out the functions of the Board of Internal Revenue, to perform the duties or functions to be performed by or assigned to, the Board of Internal Revenue and the officers thereof in the matter of the generation and collection of the internal revenue of the State; and for this purpose, the person or persons so appointed shall have power to enter into any premises and demand for any document

Functions of
professionals

5. (1) The person or body of persons so appointed whether corporate or unincorporate shall be professionals in the operation of the relevant tax laws and shall advise the Board on the structure, incidence, administration and effective collection of the taxes, rates, fees, levies and other charges imposed by any legislation operative in the State.

(2) The appointed professional shall where and when necessary, make recommendations to the board on tax policy, tax reform and on the mechanism for effective tax collection in a manner approved by the appropriate authority.

Power of
experts.

6. The appointed professional shall in concert with the officers of the Board and the Task Force set up under the Revenue Generation Task Force Law have power to carry out the functions of the Board in the area of generation and collection of internal revenue due to the State and to

enforce compliance with the guidelines specified by the Board.

Court
proceedings

7. No civil or criminal proceedings shall lie or be instituted in any act, matter or thing done or purported to be done by any person whether corporate or unincorporated under this Law until the aggrieved person or body has deposited an amount equivalent to fifty percent of the assessed tax, levy, fees, dues or Accountant-General of the State.

SUBSIDIARY LEGISLATION

(No subsidiary legislation)