

CHAPTER 135

REVENUE COLLECTION TASK FORCE LAW

Arrangement of sections

Section

1. Short title
2. Interpretation
- 3 Establishment and composition of Task Force
4. Functions and powers.
5. Staff.
6. Monthly returns.
7. Meetings.
8. Validity of proceedings
9. Power of co-operation,
10. Limitation of action.
11. Standing orders.
12. Establishment and composition of Tribunal.
13. Jurisdiction of Tribunal,
14. Sittings of Tribunal.
15. Practice and Procedure of Tribunal

16. Review by Governor.

CHAPTER 135
REVENUE COLLECTION TASK FORCE LAW

A Law to make provisions for the collection of government revenue quickly and for related matters.

ANSL 118

[27th August, 1991}

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

Short title

2. In this Law—

Interpretation

“Chairman” in relation to the Task Force means the Chairman of the Task Force, and in relation to the Tribunal;

"Commissioner" means State Commissioner for the time being responsible for matters relating to finance.

"Defaulter" means any person who do not fully pay any tax, rate, fee, fine or other money which in the opinion of the Board or the Task Force that person is liable to pay under or pursuant to this Law or any other law;

“decision" includes order, judgement and other determination of the

Tribunal;

“Governor” means Governor of the State;

"member" means a member of the Task Force and includes the Chairman;

"State" means Enugu State of Nigeria;

"Task Force" means Revenue Collection Task Force established by section 3.

“Tribunal” means Revenue Collection Tribunal by section 12.

3. (1) There is hereby established in the State a body to be known as the Revenue Collection Task Force which shall comprise a Chairman and 3 other members, all of whom shall be appointed by the Governor on such terms and conditions as he deems fit.

Establishment
and
Composition of
Task Force.

(2) A member of the Task Force shall hold office for a term of two years and at the expiration thereof the tenure of office of such member may be renewed for another term.

4. (1) The Task Force shall assist the Board and other revenue collection departments or agencies of the State in—

Functions and
powers

(a) the effective collection of all revenue;

(b) the enforcement of payment of taxes, rates, fees, fines and other

monies due from persons liable to their payment under or pursuant to any written law; and

- (c) carrying out such other functions as may from time to time be assigned to it by the Governor

(2) For the effectual carrying out of its functions under subsection

(1) the Task Force may—

- (a) arrest any defaulters;
- (b) impound any property of a defaulter;
- (c) take measures as to secure the freezing of any accounts of a defaulter to a banking or other financial or investment institution; and
- (d) do such oilier things as may be necessary for the mote effectual collection of revenue.

Staff

5 For the effectual carrying out of its functions under this Law, the Task Force, may with the approval of the Governor, require and obtain the assistance of any person being a person employed in the public service of the State, and may assign to that person such general or specific duties as it deems fit.

Monthly
returns.

6. (1) The Task Force shall, not later than the 7th day of each month submit to the Commissioner a report or other returns relating to its activities and operations during the immediately preceding month.

(2) A report or other returns submitted pursuant to subsection (1) shall contain—

- (a) the detailed particulars of the activities and operations of the Task Force during any relevant period: and
- (b} a general appraisal of the achievements of the Task Force including the total revenue collected during the period as well as the particulars or classes of such revenue.

Meetings

7. (1) The Task Force shall meet at such times and in such places as the Chairman deems fit, or as may be requested of the Chairman in writing under the hand of the other 2 members.

(2) At any meeting of the Task Force, 2 members present shall be or constitute the quorum

(3) At any meeting of the Task Force, the Chairman shall preside and if the Chairman is absent, the members present shall elect one of their members to preside at that meeting

(4> Every person presiding at any meeting of the Task Force when the Chairman is absent shall for that meeting have all the rights and exercise all the powers of

(5) The Task Force shall regulate its proceedings.

8. The validity of any proceedings of the Task Force shall not be affected by any vacancy in its membership or any defect in the appointment of a member, or by reason that a person not entitled to take part at the proceedings took part at such proceedings.

Validity of proceeding!

9. The Task Force may co-opt any person in the public service of the State to be a member for such meeting or meetings as it may specify; and a person co-opted pursuant to this section shall, while so co-opted have all the rights and privileges of a member except the right to vote on any question or to count for a quorum.

Power of co-operation

10. No member, servant or agent of the Task Force shall be liable for any act done or omission made in good faith-

Limitation of action.

- (a) pursuant to any provisions of this Law,
- (b) pursuant to or in execution of any other written law: or
- (c) in carrying out any public duty or authority.

11. (1) The Task Force may make standing orders regulating its meetings,
(2) The Task Force may, with the approval of the Governor, make regulations for the effectual carrying out of the provisions and purposes of this Law.

Standing orders

12. (1) There is hereby established a tribunal to be known as the Revenue Collection Tribunal which shall comprise the Chairman and 2 other members, all of whom shall be appointed by the Governor upon such terms and conditions as he deems fit.

Establishment and composition of Tribunal.

(2)The Chairman shall be an officer in the Nigerian Armed Forces not below the rank of a Captain in the Nigerian Army or its equivalent.

13. (1) Notwithstanding the provisions of any other law, the Tribunal shall try and ensure the expeditious trial and determination of all cases relating to or arising from the functions of the Task Force under this law.

Jurisdiction of Tribunal.

(2) The Tribunal shall, in addition to the powers conferred upon it under subsection (1), exercise such other powers as may be conferred upon it under any other written law or assigned to it by the Governor.

14. The Tribunal may sit on such days, at such times and in such places as the Chairman thinks fit

Sittings of
Tribunal.

Practice and
Procedure of
Tribunal,

15. (1) Practice and procedure of the Tribunal shall be in accordance with any rules as may from time to time be made by the Tribunal.

(2) Until such rules are made by the Tribunal, practice and procedure of the Tribunal shall, so far as practicable or convenient, be in accordance with the rules of the Magistrate's Court for the time being in force in the State.

Review by
Governor

16. (1) Any person aggrieved by tire decision of the Tribunal may apply to the Governor through the Tribunal for a review of the decision of the Tribunal.

(2) No application for a review under subsection (1) shall be made or be entertained unless the decision of the Tribunal relating to which the review is sought has been substantially complied with.

(3) The decision of the Tribunal shall be deemed to have been substantially complied with if a person ordered by the Tribunal to pay a certain amount pays half of that amount so ordered to be paid by him.

(4) Upon a review, the Governor may-

(a) Affirm the decision of the Tribunal;

(b) set aside whether in part or in whole the decision of the Tribunal;

(c) make any order as he deems fit including-

(i) an order tor the refund to the aggrieved person of any money paid by him pursuant to the decision of the Tribunal; and

(ii) an order requiring the aggrieved person to pay any amount which he had been ordered to pay by the Tribunal.

SUBSIDIARY LEGISLATION

Revenue Collection Task Force Law

REVENUE COLLECTION TASK FORCE REGULATIONS

Arrangement of Sections

Section

1. Short title
2. Interpretation.
3. Secretary
4. Leave of absence.
5. Temporary absence of Chairman.
6. Meetings of the Task Force,

7. Quorum.
8. Decisions and acts of the Task Force
9. Decisions taken without a meeting.
 10. Dissent may be recorded.
 11. Minutes,
 12. Attendance of public officers as witnesses and production of documents
 13. Conduct of proceedings.
 14. Treasury receipt to constitute evidence of payments.
 15. References to Tribunal.
 16. Revenue collected to be paid into Government Treasury.
 17. Records to be made available to the Task Force
 18. Task Force may summon a defaulter.
 19. Failure to comply with the request of the Task Force.
 20. Offence of supplying false information.

REVENUE COLLECTION TASK FORCE

REGULATIONS

1. These regulations may be cited as the Revenue Collection Task Force Regulations.

2. In these regulations—

“Board” means State Board of Internal Revenue;

"Chairman” means Chairman of the Task Force;

“defaulter” means any person who has not fully paid any tax. rate, fee, fine or other money which in the opinion of the Board or the Task Force that person is liable to pay under or pursuant to the Law or any other Law;

“Governor" means Governor of the State;

Law" means Revenue Collection Task Force Law;

"member" means member of the Task Force and where appropriate includes the Chairman;

"public officer" means a person who is employed in the public service of the State;

“primary revenue collector” means Board or any other revenue collection department or agency of the State;
“State” means Enugu State of Nigeria;
“Task Force” means Revenue Collection Task Force established by section 3 of the Law.
“Tribunal” means Revenue Collection Tribunal established by section 12 of the Law

3(1) A person employed in the public service of the State who pursuant to section 5 is appointed to Serve with the Task force may be designated as the Secretary to the Task Force,

Secretary.

(2) The Secretary shall—

- (a) conduct the correspondence of the Task Force;
- (b) record and keep in a book provided for that purpose the proceedings of the meetings of the Task Force;
- (c) be responsible for the day to day administration of the affairs of the Task Force;
- (d) perform such other duties as die Task Force or die Chairman may from time to time assign to him.

4 The Governor may grant leave of absence from duties to any member and during such period of absence may appoint a person to act in his place.

Leave of absence.

5 Where the Chairman is temporarily absent from Nigeria or otherwise temporarily incapacitated from performing the functions of his office the Governor may appoint any other member to perform all or any of the functions of the Chairman.

Temporary absence of Chairman

6. (1) The Task Force shall hold meetings as and when the need arises, provided that there shall be at least one meeting every week.

Meetings

(2) The Chairman shall summon all the other members to every meeting of the Task Force and shall have prepared the agenda for every such meeting;

Provided that where 2 members jointly request the Chairman in writing to include on the agenda for a meeting any matter relating to the functions of the Task Force the Chairman shall include or cause the matter to be so included in the agenda for such meetings.

(3) At any meeting of the Task Force matters to be discussed shall be limited to the items listed on the agenda for that meeting but any matter not so listed may with the consent of the Chairman be discussed.

7. The Task Force shall not transact any business unless a quorum as provided in the Law is formed. Quorum

8. (1) All questions coming or arising before the Task Force shall be decided by a majority of votes of the members present and voting thereon at a meeting of the Task Force. Decision and acts of the Task Force

(2) In the case of an equality of votes the Chairmen shall have a second or casting vote.

9 (1) Notwithstanding the provisions of regulation 6 the Chairman may without summoning a meeting of the Task Force refer any matter in writing to the other members for their respective comments thereon. Decision taken without a meeting

(2) If after the receipt of the comments of the other members in respect of the matter referred to them in accordance with the last preceding paragraph, the Chairman is of the opinion that the views of members are-

- (a) unanimous, he shall so inform the other members and such views shall constitute the decision of the Task Force on that matter and he shall cause the same to be entered in the minute book;
- (b) not unanimous, he shall so inform the other members and shall cause the matter to be placed on the agenda for the next meeting of the Task Force.

10. Any member dissenting from a decision of the Task Force shall be entitled to have his dissent recorded in the minutes together with his reasons therefor. Dissent may be recorded.

11. Minutes of the proceedings of the Task Force shall be regularly entered by the Secretary into the books kept for that purpose and shall be confirmed and signed by the Chairman before the next meeting after approval by the members present at the meeting. Minutes

12. The Task Force may require any public officer to attend and give evidence or advice before it concerning any matter which the Task Force is considering in exercise of its functions and may subject to any enactment or law require such public officer to produce any official documents relating to such matter and the public officer concerned shall comply therewith.

Attendance of
public officers
as witnesses
and production
of documents.

13. (1) The business of the Task Force shall be conducted with diligence and dispatch.

conduct of
proceedings.

(2) A primary collector shall in such form or manner as the Task Force may in writing prescribe from time to time make available to the Task Force such particulars as relate to a defaulter.

(3) Upon receipt of such particulars as are mentioned in paragraph (2) of this regulation the Task Force shall by notice require a defaulter to pay within a period specified in that notice the amount due from and payable by such defaulter-

[4] Where a defaulter makes payment as required under paragraph (3) of this regulation, a treasury receipt evidencing the amount paid by him shall be issued to him by the Task Force.

(5) Where a defaulter fails or neglects to make payment within the time specified in the notice referred to in paragraph (3) of this regulation, the Task Force may at its discretion by notice extend by a period not exceeding 2 weeks the expiration of the notice given under paragraph (3) of this regulation.

(6) If a defaulter fails or neglects to make payment after an extension of period of notice as provided in paragraph (5) of this regulation, the Task Force shall proceed to apply any or all of the measures provided for in section 4(2) of the Law so as to recover any amount due from and payable by such defaulter.

(7) In this regulation “notice” includes any notice given in writing or through the electronic media or any newspaper which circulates in the State.

Treasury
receipt to
Constitute
evidence of
payment.

14. (1) In any proceedings, a treasury receipt issued to a defaulter and evidencing payment of the sum required to be paid by the defaulter under the law or these regulations and signed by an authorized officer of the Task Force shall be sufficient evidence of the facts therein contained unless the contrary is proved.

(2) In this regulation “authorized officer” means any officer of the Task Force duly authorized by the Chairman to issue treasury receipts for payments made pursuant to the Law or these regulations.

References to
Tribunal

15. (1) The Task Force shall refer to the Tribunal any matter affecting a defaulter which in its opinion shall be better or more effectively dealt with by the Tribunal.

(2) Pursuant to paragraph (1) of this regulation, the Task Force shall furnish the Tribunal with such particulars relating to a defaulter as would enable the Tribunal deal adequately and effectively with the case of that defaulter,

Revenue
collected to be
paid into
Government
Treasury.

16. All revenue collected by the task Force under the Law or these regulations shall be paid into the Government Treasury.

17. A primary revenue collector shall, on demand, make available to the Task Force any records, information or document which the Task Force may consider necessary for purposes of effectually carrying out its functions under the Law.

Record to be
made available
to the Task
Force.

18. For the purposes of more effectually carrying out its functions under the Law, the Task Force may summon any defaulter to appear before it and may require such defaulter to produce any document or other thing which may be in his possession and the defaulter shall comply (herewith).

Task Force
may summon a
defaulter

19. (1) Any public officer who being required to attend as a witness or to produce an official document or other thing in his possession, without reasonable excuse, refuses or neglects to do so or to answer any question put to him by the Task Force shall be guilty of a breach of discipline and the Task Force may report for appropriate disciplinary action that officer to his Head of Department or to anybody by Law established and having power to employ and discipline persons so employed.

Failure to
comply with
the request of
the Task
Force.

(2) Any person not being a public officer who being required to appear before the Task Force or to produce any document or other thing in his possession, without reasonable excuse, refuses or neglects to do so or to answer any question put to him by the Task Force shall be guilty of an offence and shall be liable on conviction to a fine not exceeding N20 or to imprisonment not exceeding six months.

20. Any person who gives false information to or false evidence before the Task Force or who supplies any written information or evidence for the Task Force which he knows to be false or does not believe to be true, or which he knows to be false by reason of the omission of any material particular, shall be guilty of an offence and shall on conviction be liable to a fine not exceeding N200 or to a term of imprisonment not exceeding six months.

Offence of
supplying false
information.