

CHAPTER 136
REVENUE GENERATION TASK FORCE LAW

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CHAPTER 136

REVENUE GENERATION TASK FORCE LAW

A Law to make provisions for the expeditious collection of rates and taxes and other revenue due to Government and for related purposes.

EN5L
1995
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15th December 1994]

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

Short title

2. **in this Law—**

Interpretation

“Board of Internal Revenue” means division of the Ministry of Finance and Economic Planning, Enugu, responsible for monitoring and collection of government revenue;

"Director-General" means State Director-General of the Ministry of Finance and Economic Planning;

"Government” means state Government, and includes a Local Government, a statutory corporation or any other agency of Government;

"Governor" means Governor of the State;

"official receipt" means revenue collectors receipt issued by the Accountant-General;

"revenue" includes any taxes or levies imposed by or collectable under any law, loans granted to any person under any contract or by virtue of any written law or any monies of any kind derivable from any source and due to the State Government;

“State” means Enugu State of Nigeria

‘Task Force” means Revenue Generation Task Force established under Section 3;

3. There is hereby established for the purpose or collecting all monies due to the Government by way of revenue, a body to be known as the Revenue Generation Task Force.

Establishment
of task Force

4. (1) The Task Force shall consists of the following members appointed by the Governor, namely—

Membership
of Task Force

- (a) a Chairman who shall be an Army Officer not below the rank of a Captain;
- (b) a Police Officer not below the rank of Deputy Superintendent of Police;
- (c) an officer of the State Security Services;
- (a) Directors-General of the Ministries of both Commerce and Industry, and Finance and Economic Planning;
- (b) Directors of forestry and Produce in the Ministry of Agriculture;
- (f) A Director each from the Ministry of Information and the Board of Internal Revenue.

(2) The Hon. Attorney-General and Commissioner for Justice shall from time to time assign a Legal Officer to work with the members of the Task Force,

(3) The Task Force may, with the approval of the Governor, co-opt any other person it may consider necessary for the effective execution of its function under this Law.

(4) There shall be assigned by the Director-General, an Administrative Officer as Secretary to the Task Force.

Functions of
the Task Force

- 5, The functions of the Task Force shall be—
- (a) to examine the existing sources of internally-generated revenue within the State;
 - (b) to determine and utilize new and untapped resources towards revenue generation in the State;
 - (c) to assist the Ministries, Boards and Departments in the generation and collection of their own revenues;
 - (d) to cross-check the accounts of the Revenue Units and Departments of any organ of Government;
 - (c) to monitor and ensure;

- (i) the payment of various levies, fines, fees, rates and taxes imposed or collectable under any law in the State.

- (ii) the repayment of loans granted by the Government to any person under any contract or by virtue of any written law;
- (iii) the recovery of any money of any kind due to the Government from any person or source.
- (f) to enforce the payment in accordance with section 6 in any case of defaulter by any person in respect of the matters mentioned in paragraph (e);
- (g) to inquire into private sector assets declaration for the purpose of taxation; and
- (h) to monitor Government expenditure pattern and enforce compliance with laid down financial manual of procedure.

6. The Task Force in exercise of its function under this Law shall have power—

Powers of the
Task force

- (a) to invite for questioning any person
 - (i) liable to pay any levy, fines, fees, rate or tax imposed by or collectable under any law of the State;
 - (ii) liable to make repayment of any loan granted by the Government to such person under any contract or by virtue of any written law;
 - (iii) liable to make refund of moneys of any kind due to the Government;
 - (iv) who is an employee of any Revenue Unit of any Government Department, or Parastatal where such employee fails or neglects to make appropriate returns.
- (b) to detain any person liable to pay any tax, fines, fees, rate or levies or make any loan repayment or make a refund of any moneys due to the Government until the necessary payment, repayment or refund is made;
- (c) to keep any person so detained under paragraph (b) to this Section

in police or prison or any other lawful custody until such person has been cleared by the Task Force;

- (d) to Seize and detain any goods Or property of any person liable under this Law until the owner of such goods or property makes the necessary payment, repayment or refund;
- (e) to dispose of by auction, any goods or property so seized or detained by virtue of paragraph (d) if within 30 days the owner of such goods or property fails to make the necessary payment, repayment or refund required to be made under this Law;
- (f) to apply any moneys so derived from the sale of any goods or property disposed of under paragraph (e) in satisfaction of any revenue due to the Government;
- (g) where the moneys so derived exceed the amount due to the Government to pay the balance to the owner of the goods or property; (h) where the amount so derived is less than the amount due to the Government to proceed to recover in any manner it may deem fit such balance as still remains unsettled;
- (i) to seal any business house or other premises where a defaulter carries on business until the revenue due to Government from Such defaulter is paid;
- (j) to report for prosecution, any person who on his own, reopens a scaled premises without authorization or clearance front the Chairman of the Task Force; and on conviction the defaulter shall he liable to imprisonment for a term of 12 months or to pay a fine of N5.000 to both such term and fine;
- (k) to enforce the recovery of any public revenue found to be misappropriated or embezzled;
- (l) to request any person at any place and at all reasonable times on demand to show evidence of payment of various taxes, rates, fees, fines and levies imposed by or collectable under any law of the State or any other written law;
- (m) to hand over to the Police any person who gives fake information in respect of the matter stipulated in paragraph (a);
- (n) to recommend—
 - (i) in the case of an underassessment of any tax or levy an upward assessment of such tax or levy; and

- (ii) in the case of over-assessment of any tax or levy a reduction or a refund of such excess tax or levy, and
- (iii) where appropriate the prosecution of any person for the purpose of collecting any revenue due to the Government or recovering any debt owing to the Government from such person; and
- (o) to do any other thing as may be considered necessary or expedient for the effective performance of its functions.

7. For the purpose of protecting the members of the Task Force and its other officials from the risk of any attack of any kind the Task Force shall have power to request the State Commissioner of Police and the Commanding Officer of the Resident Military Formation in Enugu for the provision of such security personnel as the Commissioner of Police and the Commanding Officer respectively may consider necessary and adequate.

8. The Governor may terminate membership of the Task Force on the recommendation of the Chairman without prior notice to such member on any or all of the following grounds—

Termination of
membership

- (a) if such member is found to be unproductive;
- (b) if such member or members is or are fraudulent and does or do any act or omission that is detrimental to the aims and objectives of the Task Force

9. (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 by and under the hand of, two other members.

Chairman

(2) At any meeting of the Task Force, three 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 number to preside at that meeting.

	(4) Every person presiding at any meeting of the Task Force when the Chairman is absent shall for that have all the rights and exercise powers of the Chairman,
Procedure and validity.	10. The Task Force may regulate its own proceedings and may function lawfully notwithstanding any vacancy or vacancies in its membership or the absence of any member.
Persons Responsible for collection and issuance of receipt	11. (1) The staff of the Board of Internal Revenue of the Ministry of Finance and Economic Planning, shall accompany the Task Force for the purpose of collecting and receiving Government revenue. (2) There shall be issued official receipt in respect of any revenue so collected or received. (3) Any revenue so collected shall be paid into the Government Treasury immediately.
Monthly Return	12. (1) The Task Force shall, not later than the 7th day of each month submit to the Governor report or other returns relating to its activity 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 revenues.
Prosecution in Revenue	13. All legal proceedings and actions arising in relation to any matter concerning the Task Force shall be conducted at the Revenue Court to be established by the Governor.
Immunity From action	14. No suit or other legal proceedings shall lie or be instituted in any court against any member of the Task Force or any person acting under the directive of the Task Force for anything done or purported or omitted to be done or for any words spoken in pursuance of the functions of the Task Force as provided for in this Law.

15. Any person aggrieved under this Lau may appeal to the Governor for redress but subject to such person first paying the levy imposed by the Task Force.

Right of
appeal by
a person
aggrieved

