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ZAMFARA STATE OF NIGERIA
THE ZAMFARA STATE CONSOLIDATED REVENUE LAWS
LAW NO 19, 2025 (1447)

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ZAMFARA STATE GOVERNMENT OF NIGERIA

THE ZAMFARA STATE CONSOLIDATED REVENUE LAWS

LAW NO 19, 2025 (1447)

A LAW TO REPEAL AND RE-ENACT THE ZAMFARA STATE CONSOLIDATED REVENUE LAWS; ESTABLISH THE ZAMFARA STATE INTERNAL REVENUE SERVICE WITH POWERS FOR THE ASSESSMENT, COLLECTION AND ACCOUNTING FOR REVENUES ACCRUEING TO THE ZAMFARA STATE GOVERNMENT; PROVIDE FOR THE HARMONISATION OF TAX AND NON-TAX REVENUE; ESTABLISH A LEGAL FRAMEWORK FOR EFFECTIVE TAX ADMINISTRATION AND FOR CONNECTED MATTERS

CHAPTER ONE

PART 1

Objectives of the Law

1. The objective of this law is to provide uniform procedures for a consistent and efficient administration of tax laws so as to –
 - (a) facilitate tax compliance by taxpayers and optimise tax revenue; and
 - (b) Eliminate multiple taxes, illegal collections and roadblocks for revenue collection.

Application

2. This law shall apply throughout Zamfara State to all persons, or on behalf of another person, or businesses required to comply with any provision of the tax laws or Act of the National Assembly.

ESTABLISHMENT AND FUNCTIONS OF THE SERVICE

Establishment of the Service

3. (1) There is established for the State, the Zamfara State Internal Revenue Service (referred to in this Law as “the Service”).
 - (2) The Service-
 - (a) shall be a body corporate with perpetual succession and a Common Seal;
 - (b) may sue and be sued in its corporate name;
 - (c) may acquire, hold and dispose of any property or interest in any property, movable or immovable for the purpose of carrying out its functions under this Law.
 - (3) The Service shall be autonomous in the day-to-day running of its technical, professional and administrative duties and affairs.

Function of the service

- 4. (1)** The Service shall-
- (a) assess all persons chargeable to tax, including partnerships, enterprises, and individuals;
 - (b) collect, recover, and enforce the payment of taxes, and remit all taxes collected under this Law or any other law into designated accounts;
 - (c) administer all revenues accruing to the Government of the State;
 - (d) in collaboration with relevant Ministries and Agencies, review tax regimes and promote the use of taxation to develop, stimulate, and grow economic activities;
 - (e) carry out examinations and investigations to enforce compliance with the provisions of this Law and any other tax law;
 - (f) determine the extent of financial loss and other losses to the Government arising from tax fraud or evasion, and revenue foregone from tax waivers;
 - (g) adopt measures to identify, trace, freeze, confiscate, or seize proceeds derived from tax fraud or evasion, in accordance with relevant laws;
 - (h) adopt measures, including compliance actions and investigative techniques, for the detection and prevention of non-compliance with tax laws;
 - (i) collaborate and facilitate the exchange of information on tax matters with relevant national agencies or bodies;
 - (j) undertake the exchange of personnel or other experts with complementary agencies for the purpose of comparative experience and capacity building;
 - (k) provide and maintain access to up-to-date and adequate data on all taxable persons and revenue-collecting agencies for the purposes of efficient tax administration and the prevention of tax evasion or fraud;

- (l) maintain database, statistics, records, and reports on persons, organisations, proceeds, properties, or other items relating to tax administration, including matters of tax waivers, fraud, or evasion;
 - (m) undertake and support research to stimulate economic development, determine the effects of tax waivers and fraud, and make recommendations to the Government on appropriate intervention and preventive measures;
 - (n) collate, continually review, and undertake the systematic implementation of all Government policies relating to taxation and revenue generation;
 - (o) liaise with the office of the Attorney-General of the State, security and law enforcement agencies, and financial supervisory institutions in the enforcement and eradication of tax-related offences;
 - (p) issue a taxpayer identification or equivalent identity to every relevant taxable person, in collaboration with State or Local Government authorities or the Joint Revenue Board;
 - (q) carry out and sustain public awareness campaigns on the benefits of tax compliance;
 - (r) undertake or collaborate with any person to provide training, continuous education, research, and capacity building in taxation; and
 - (s) carry out administrative and oversight functions over all taxes and levies accruable to the Government of the State, including the power to query, subpoena, sanction, or reward activities pertaining to the assessment, collection, and accounting of revenues.
- (2) The Service may where deem necessary, establish and maintain in any ministry, department and agency—

- (a) an information office for the purpose of providing relevant information to taxable persons; and
- (b) a Grievance Redress Mechanism to receive and address complaints from taxable persons.

(3) For the purpose of discharging its functions under this Law, the Service may carry out any necessary or expedient activities, including—

- (a) specifying the form of returns, claims, statements, or notices required for the administration of this Law; and
- (b) deploying appropriate technology or digital platforms to automate its tax administration processes or other functions.

**Establishment &
Composition
of the Board**

First schedule

- 5.** (1) There is established for the Service a Board which shall have overall supervision of the Service as specified in this Law –
- (2). The Board shall consist of-
- (a) the Executive Chairman of the Service as the Chairman;
 - (b) Executive Directors of the Service;
 - (c) a representative not below the Rank of Director from the following Ministries and agencies –
 - (i) Finance;
 - (ii) Justice;
 - (iii) Commerce and Industry;
 - (iv) Local Government and Chieftaincy Affairs;
 - (v) Budget and Planning;
 - (vi) Housing and Urban Development;
 - (vii) Zamfara Road Traffic Agency (ZAROTA).
 - (d) Three part-time members appointed by the Governor, each representing one of the three Senatorial zones of the State.
- (3) A person appointed under subsection (d) of this section shall—

- (a) possess academic or professional qualifications and expertise in one or more of the following fields: Taxation, Accountancy, Economics, Fiscal Policy, Law, Human Resource Management, or Information Technology; and
- (b) The appointments made under this subsection shall, collectively, ensure a diversity of academic or professional qualifications and expertise across the listed fields.

(4) The Secretary of the Service to serve as the Secretary of the Board, and shall perform the duties of the Secretary to the Board, and the Legal Adviser of the Service shall serve as the Legal Adviser to the Board.

(5) The secretary and Legal adviser referred to under subsection (7) of this section are not members of the Board and shall have no voting right at the meeting of the Board.

Powers of the board

- 6.** (1) The Board shall—
- (a) provide general policy guidelines relating to the functions of the Service as well as evaluate and supervise the implementation of such policies;
 - (b) review and approve the strategic plans of the Service;
 - (c) Manage and superintend policies of the Service on matters relating to the administration of revenue, assessment, collection and accounting system under this law or any other enactment;
 - (d) employ and determine the terms and conditions of service including disciplinary measures of the employees of the Service subject to the approval of the Governor;

- (e) stipulate remuneration, allowances, benefits and pensions of staff and employees in consultation with the Governor;
- (f) assign each Executive Director a directorate or Department as the Board may deem appropriate;
- (g) subject to the provisions of this Law, make rules and issue regulations as, in its opinion, are necessary or expedient for giving effect to the provision of this Law and for the administration of its provisions and such rules and regulations shall provide compliance requirements and may include consequences; and
- (h) do such other things which, in its opinion, are necessary to ensure the efficient performance of the functions of the Service under this Law.

**Emoluments of the
board members**

- 7.** (1) Subject to the approval of the Governor, the remuneration, allowances and other benefits of the Chairman and Executive Directors shall be determined by the Board, while the allowances and other benefits of the Board Members shall be determined by the Service,
- (2) Subject to Subsection (1) of this Section, the Governor may, from time to time, review and approve incentives or adjustments to the remuneration, allowances and benefits payable to the Chairman and other members.

Tenure of office

- 8.** The Executive Chairman and other members of the Board, other than ex-officio, shall each hold office for a term of four years and may be eligible for reappointment for another term of four-year and no more.

**Cessation of
membership**

- 9.** (1) A person shall cease to be a member of the Board, where the person –
- (a) not being an ex-officio member, 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) not being an ex-officio member, 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;
- (g) appointed on the basis of a professional qualification, is disqualified as a member of that profession by a competent authority;
- (h) not being an ex-officio member, the tenure expires as provided in section 5 (2) of this Law; or
- (i) ceases to occupy the office by virtue of which the person became a member of the Board.

Delegation of Power **10.** (1) Any power conferred or any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorised by the Board, generally or specifically in that behalf.

Management Committee of the Service **11.** (1) There shall be a Management Committee of the Service (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 Committee shall consist of –

- a. Executive Chairman of the Service as Chairman;
- b. Executive Directors of the Service;
- c. Director, Administration and Human Resources to serve as the Secretary.

Secretary of the Board

- 12.** (1) There shall be a Secretary to the Board who shall be appointed by the Governor.
- (2) The Secretary shall be a legal practitioner, a chartered accountant or a chartered secretary, with at least ten years' cognate experience.
- (3) The 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, the books and records of the Service; and
 - (c) carrying out such other duties as the Executive Chairman or the Board may direct.
- (4) The Secretary shall be paid such remuneration and allowances as may be determined by the Board with the approval of the Governor.

Staff regulations

- 13.** Subject to the provisions of this law, the Board may make regulations relating generally to the conditions of service of the staff and, in particular, such regulations may provide for the appointment, promotion, transfer, discipline, termination or dismissal of staff or employees of the Service.

Technical Committee of the Board

- 14.** (1) There is established a Technical Committee to the Board. (referred to in this Law as “the Technical Committee”).
- (2) The Technical Committee shall consist of -
- (a) the Executive Chairman of the Service;
 - (b) Executive Directors of the Service;
 - (c) Directors of the Service;
 - (d) Legal Adviser of the Service; and
 - (e) The Secretary to the Board

- (3) The Board may co-opt any member of the Federal, State or Local Government service, or any person from the private sector with experience in revenue matters.

**Function of the
Technical
Committee**

- 15.** (1) The Technical Committee shall –
- (b) consider all tax matters that require professional or technical expertise, and make recommendations to the Board;
 - (c) advise the Board on any aspect of the functions and powers of the Service under this Law; and
 - (d) attend to such other matters as may be referred to it by the Board.

**Executive Chairman
& Directors of the
service**

- 16.** (1) There shall be appointed an Executive Chairman to the service;
- (2) The Executive Chairman of the Service shall –
- (a) be appointed by the Governor, subject to confirmation by the House of Assembly;
 - (b) be the chief executive and accounting officer of the service;
 - (c) be responsible for the execution of the policies and the overall administration of the Service; and
 - (d) have relevant qualifications, cognate experience and expertise in accountancy, economics, taxation or law.
- (3) The Governor shall appoint not more than three Executive Directors for the Service.
- (a) An Executive Director appointed under subsection (2) shall possess academic or professional qualifications and expertise in taxation, accountancy, economics, law, human resource management, or information technology.
 - (b) An Executive Director shall –
 - i. head and be responsible for the day-to-day administration of a Directorate in the Service; and

- ii. perform all such duties or functions as may be required by the Board, Management or Executive Chairman of the Service.
- (c) An Executive Director shall subject to the terms and conditions of his appointment hold office for a term of four years and may be eligible for reappointment for a further term of four years and no more.
- (d) An Executive Director shall be paid such remuneration and allowances, as may be determined by the Board subject to the Governor's approval.
- (e) For the purpose of this section, "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 realisation of the goals of the Service.

Staff of the service

- 17.** (1) The Board 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) Where the Board considers it expedient to fill a vacancy in the Service by appointing a person holding office in the Civil Service of the Federation or of a State, the Board shall—
- (a) notify the appropriate civil service of its intention; and
 - (b) may, by arrangement with the relevant Civil Service Commission, fill the vacancy by way of secondment or transfer.

(3) The Service may, on grounds of public policy or for the purpose of capacity building or comparative experience, approve the temporary secondment of any staff member to an agency, organisation or other body, subject to such terms and conditions as the Service may determine.

(4) The Service may engage relevant professional consultants, or agents to transact any business or to do any act required to be transacted or done in the execution of its functions under this 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.

Pension

- 18.** Employment in the Service shall be subject to the provisions of the State Pension Law 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 State Pension Law or any other law.

Part II

FUNDS AND EXPENDITURES OF THE SERVICE

**Fund of the
Service**

- 19.** (1) The Service shall establish and maintain a fund (in this law referred to as "the Fund").
- (2) There shall be credited to the Fund—
- (a) all monies which may from time to time accrue to the Service from the disposal, lease, hire, or any other dealing with any property vested in or acquired by the Service;
 - (b) all sums of money accruing to the Service by way of grants-in-aid, gifts, testamentary dispositions, or contributions from any lawful source;
 - (c) such monies as may be granted to the Service by the State Government; and

(d) a sum equivalent to 17% of the total revenue collected by the Service, which shall be retained as a cost of collection.

(3) The monies credited to the Fund under subsection (2)(d) are hereby specifically appropriated for the following purposes, subject to the approval of the House of Assembly—

- (a) payment of staff salaries, allowances, and incentives;
- (b) other operational overheads of the Service; and
- (c) the execution of minor capital projects.

Expenditure of the Service

20. The Service shall defray from the funds established pursuant to Section 19 of this Law, all the amounts payable under or in pursuance of this Law, being sums representing-

- (a) any allowance or other payments due to the Chairman, Executive Directors and other members of the Board;
- (b) reimbursements to Members of the Board or any committee set up by the Service for such expenses as may be expressly authorised by the Board;
- (c) subject to section 19(3)(c), the cost of acquisition and upkeep of premises belonging to or occupied by the Service and any other capital expenditure of the Service;
- (d) investments, maintenance of utilities, staff promotion, training, research and similar activities;
- (e) all other costs that may be necessary for the day-to-day operations of the Service; and
- (f) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Service.

- Estimate** **21.** The Service shall cause to be prepared not later than the 30th day of September of each year, an estimate of its income and expenditure for the succeeding year.
- Audited accounts** **22.** The Services shall subject to the State Public Audit Law, cause proper accounts and records to be kept and such accounts shall, not later than six months after the end of each year, be audited by auditors appointed by the Board from the list and in accordance with the guidelines supplied and authorised by the Auditor-General of the State.
- Annual Report** **23.** (1) The Service shall, not later than the 30th day of September in each year, submit to the Commissioner a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Service;
- (2) The Commissioner shall within 30 days of receipt of the reports present a copy of the report to the -
- (a) State Executive Council; and
- (b) House of Assembly.
- Power to Accept gift** **24.** The Service may accept a gift of land, money, or other property on such terms and conditions as may be specified by the donor, provided that no gift shall be accepted if the conditions attached to it are illegal or inconsistent with any of the functions of the Service.
- Power to borrow** **25.** The Service may, subject to the approval of the Governor, borrow by way of loan, overdraft or otherwise from any other source, such sums as it may require for the performance of its functions and meeting its obligations under this Law.

- (a) Executive Director in charge of compliance and enforcement as Chairman
- (b) A relevant Director of the Service
- (c) One officer of the following Security Agencies:
 - (i) Nigerian Police Force;
 - (ii) Department of State Service;
 - (iii) Nigerian Security and Civil Defence Corps;
 - (iv) Federal Road Safety Corps;
- (d) A representative of ZAROTA;
- (e) the Director Legal Services of the Service, who shall serve as the Secretary.

**Functions of the
Task Force
Committee**

- 29.** (1) The functions of the Task Force Committee shall be to—
- (a) enforce all orders and warrants issued by a competent court of law on behalf of the Service;
 - (b) execute warrants to distrain upon any building, chattels, and movable or immovable properties for the purpose of revenue recovery as directed by a competent court;
 - (c) ensure compliance with and enforce the payment of all taxes, rates, and levies specified under the Schedules to this Law;
 - (d) provide support to the Service in the investigation of tax evasion, fraud, and other revenue-related offences; and
 - (e) carry out such other functions and exercise such powers as may be delegated to it by the Board or the Service from time to time.
- (2) The provisions of this law relating to access to buildings, land, documents or records and other relevant enforcement powers shall apply;

- (3) The Task Force Committee shall submit quarterly reports of its activities, operations, and recoveries to the Board through the Executive Chairman of the Service;
- (4) Members of the Task Force Committee shall be paid such sitting allowances and incidental expenses as may be determined by the Board.

**Establishment of the
Local Government
Revenue Committee**

- 30.** (1) There is established for each Local Government Area in the State a committee to be known as the Local Government Revenue Committee (referred to in this Law as “the Local Government Revenue Committee”).
- (2) The Local Government Revenue Committee shall comprise -
- (a) Chairman of the committee not below GL. 14 who shall be appointed by the Board;
 - (b) Councilor in charge of Revenue;
 - (c) Person in public service experienced in financial matters;
 - (d) A member from the Public not being from the council, nominated by the Chairman of the Local Government;
 - (e) Local Government Revenue Officer;
 - (f) A Secretary who shall be appointed by the Board.

**Functions of the
Revenue Committee**

- 31.** (1) Subject to the provision of this law, the Local Government Revenue Committee shall be responsible for the assessment and collection of taxes, fines, rate, charges or other revenue under its jurisdiction and shall account for all the amount collected in a manner to be prescribed by the Board and the Chairman of the Local Government as the case may be;
- (2) 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 is its operational arm.

**Establishment and
composition of State
Joint Revenue
Committee**

32. (1) There is established for the State, a State Joint Revenue Committee which shall consist of—

- (a) the Executive Chairman of the Service as the Chairman;
- (b) Executive Directors of the Service;
- (c) the Chairman of each Local Government Revenue Committee in the State;
- (d) a representative of the following Ministries and Agencies not below the Rank of a Director -
 - i. Local Government and Chieftaincy Affairs;
 - ii. Finance;
 - iii. Zamfara State Road Traffic Agency (ZAROTA);
 - iv. Revenue Mobilisation and Fiscal Allocation;
 - v. ZAGIS; and
 - vi. Federal Road Safety.
- (e) the Legal Adviser of the Service as Secretary of the Committee.

(2) The Committee shall be funded monthly by the Local Government Councils in the State with a minimum of One Hundred and Fifty Thousand Naira (N150, 000.00) each, while the Service shall contribute 50 percent of the total contribution by the Local Governments;

(3) The Funds provided under sub-section (2) of this Section shall be applied only for the purposes of running the affairs of the Committee;

(4) The Secretariat shall be manned by such staff as may be deployed from the Service.

**Functions of the
State Joint Revenue
Committee**

- 33.** The functions of the State Joint Revenue Committee shall be to—
- (a) harmonize tax administration in the State;
 - (b) deal with revenue matters of common concerns to the State and Local Government Councils;
 - (c) enlighten members of the public generally on State and Local Government Revenue matters;
 - (d) consider relevant resolutions of the Joint Revenue Board for implementation in the State; and
 - (e) advise the Joint Revenue Board, the State and Local Government Councils on revenue matters.

**Establishment and
composition of the
Tribunal**

Second Schedule

- 34.** (1) There is established in the State a body to be known as the Zamfara State Revenue Recovery Tribunal (in this Law referred to as “the Tribunal”), as provided for in the Second Schedule to this Law.
- (2) The Tribunal shall have power to settle disputes arising from the operations of this laws and under the Schedules to this law.

CHAPTER TWO
Zamfara Revenue Administration Procedures for
Assessment, Collection and Enforcement

Part I:
Jurisdiction

- | | |
|---------------------------------|---|
| Jurisdiction | 35. (1) The Service shall be responsible for the administration of the taxes contained in the Nigeria Tax Act, 2025 as relates to income tax of individuals resident in the State and the Third Schedule to this Law and exercise such other powers and functions conferred on it under any tax law enacted by the State House of Assembly or by an agreement made or to be made under this law; and |
| Third schedule | (2) The Local Governments responsible for the Administration of taxes and non-tax revenues as prescribed under third schedule to this law and functions conferred on it under any tax law enacted by the State House of Assembly or by an agreement made or to be made under this law. |
| Delegation of collection | 36. (1) A Local Government Council in the State may delegate its powers with respect to the collection of taxes, levies, fees and rates due to it.

(2) Where a Local Government Council delegates to the Service under subsection (1) of this section, it shall pay to the Service a cost of collection as may be agreed.

(3) Any revenue collected on behalf of a Local Government, under this section, shall be remitted directly to the State Consolidated Revenue Account or as may be agreed by the parties.

(4) Where a Local Government has delegated its revenue collection powers to the Service under this section, the Local Government, its Revenue Committee or any of its departments, agencies or agents shall not |

exercise any power for the administration of any revenue due to or on behalf of the Local Government

- | | | |
|--|------------|---|
| Consolidated Revenue Funds of the Service | 37. | The Service shall operate and maintain a Consolidated Revenue Account in which all payment(s) and lodgement of the Service's funds shall be made thereon. |
| Revenue Codes
Third schedule | 38. | The Codes contained in the third Schedules to this Law shall be identified as Revenue Codes for the purpose of identification and payment of taxes, fees and levies in the State or such other purposes as the Service may determine. |

**Part II:
Registration**

- | | | |
|---|------------|--|
| Taxable person & Government bodies | 39. | <p>(1) Every taxable person and government body shall register with the Service and obtain a Taxpayer Identification (referred to in this Law as "Tax ID") for the purpose of compliance with tax obligations; and</p> <p>(2) Every ministry, department or agency of the Federal, State government and every Local Government shall register for tax and obtain a Tax ID.</p> |
| Issuance of Tax ID | 40. | <p>(1) The Service shall, upon receiving a request, register and issue a Tax ID to every taxable person.</p> <p>(2) Where the Service refuses to register or issue a Tax ID upon request under subsection (1), the Service shall, within five working days of the decision, notify that person of the refusal with reasons.</p> <p>(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.</p> |

(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 transferable or usable by another taxable person.

Use of Tax ID

41. (1) A Tax ID shall be –

- (a) stated on a return, notice, correspondence or documents submitted, lodged or used for the purposes 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 any federal or state ministry, department or agency and local government.

(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 of
Particulars**

42. (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 e-mail address and registered address; and
- (b) in the case of –
 - (d) a trust, the full identity, address and other contact details of the trustees and beneficiaries of the trust, and
 - (e) a partnership, the full identity, address and other contact details of all the partners.

**Suspension,
Deregistration and
Cancellation of Tax
ID**

- 43.** (1) Where a taxable person temporarily ceases to carry on a 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 a taxable person permanently ceases to carry on a trade or business in Nigeria, the taxable person shall notify the Service of its intention to deregister for tax purposes within 30 days of such cessation of trade or business.
- (4) Where a taxable person permanently ceases to carry on a trade or business, the Service shall deregister the Tax ID.
- (5) The Service shall deregister or cancel a Tax ID where it is satisfied that the –
- (a) taxable person is deceased or, in the case of a body corporate, including a government ministry, department or agency, is wound up or dissolved; and

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

(6) A taxable person whose Tax ID has been suspended, shall, upon reapplication, be re-issued with the same Tax ID subject to the fulfilment of conditions as may be prescribed by the Service.

Part III:

Returns & Payments

**Return for
individuals**

44. (1) Every taxable person whether or not liable to pay tax shall file a return of income with the Service, with or without notice, in a prescribed form, on or before the 31st of March of each year of assessment.

(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, No. 7, 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.

**Pay as you Earn
(PAYE)**

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

(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 an annual return of income from all sources, including employment income, in accordance with section 41 of this Law.

Simplified returns

46. Notwithstanding the provisions of section 41, 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.

**Return for Virtual
assets service
providers**

47. (1) A taxable person engaged in services related to the exchange, custody or management of virtual assets as a Virtual Asset Service Provider (VASP) shall, with or without notice, in addition to the returns provided in section 41 of this law, submit to the Service, the information prescribed in subsection (2).

(2) The returns shall contain –

- (a) a description of the virtual asset service (exchange, sale, or transfer of virtual assets) provided during the month;
- (b) the date of the transaction;
- (c) the type and value of the virtual assets involved;
- (d) the sales value of the virtual assets;
- (e) the name, address, telephone number, email address and Tax ID of the customer, including the national identification number of the customer if he is an individual;
- (f) the name, address, telephone number and email address of any third-party involved in the transaction; and

(g) such other particulars as may be prescribed by the Service.

(3) Notwithstanding subsections (1) and (2), the Service may at any time, with or without notice, request a VASP to submit further information in a prescribed form, on a specified date.

**Tax incentives
returns**

48. (1) All taxable persons benefiting from incentives under the Nigeria Tax Act, 2025, shall, in addition to annual tax returns, 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 taxpayers.

(2) The Service shall, within 60 days from the end of the due date for filing of the annual tax returns, transmit to the Nigeria Revenue Service the annual tax incentives returns filed under subsection (1).

Deduction at source

49. (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 this law and regulations relating to deduction of taxes and levies at source.

(2) where payment is to be made by any Government agency in respect of any Contract awarded by the Government, the responsible agency shall deduct at source any tax, rates or levies prescribed by this Law, Regulations or any state enactment and remit to the service.

In this subsection, Government include Local Governments areas in the state.

(3) 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 regulations issued for that purpose.

Information to be delivered by banks and other financial institutes

- 50.** Without prejudice to section 35 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 –
- (a) new individual customers; and
 - (b) existing individual customers where the cumulative transactions in a month amount to N25,000,000 or more

Disclosure of tax planning

- 51.** (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 Service, 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) of this section shall be provided to the Service; and
 - (d) administrative penalties for non-disclosure, false disclosure, incomplete disclosure or late disclosure.
- (3) In this section –
- (a) "tax advantage" means—
 - i. a relief or increased relief from tax;
 - ii. repayment or increased repayment of tax;
 - iii. avoidance or reduction of a charge to tax or an assessment to tax;

- iv. avoidance of a possible assessment to tax;
- v. deferral of a payment of tax or advancement of a repayment of tax; or
- vi. avoidance of an obligation to deduct or account for tax; and
- vii. "transaction" includes course of action, agreement, scheme or arrangement.

**Books of
Account**

52. Every taxable person, shall, whether or not the person is liable to pay tax, maintain books or records of accounts -

(a) 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;

(b) The books and records required to be maintained under paragraph (a) of this section shall be in English language and shall, for the purpose of tax, be consistent with the format that may be prescribed by the Service;

(c) 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.

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

**Return
Deemed to be
Furnished by
an
Authorised
Person**

53. 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 the representative of the person, unless the contrary is proved, and any person signing such return, statement or form

shall be deemed to be duly authorised and cognisant of all matters contained in the return, statement or form.

**Accreditation
of tax agents**

- 54.** (1) For the purpose of compliance with this Law or any other law, a taxpayer may either represent himself or be represented by a tax agent accredited by the Service.
- (2) The requirements for accreditation shall be set out by the Service.
- (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.

**Self-assessment
of tax
payable**

- 55.** (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.
- (2) A taxable person who has submitted a self-assessment return in the prescribed form for a reporting period is deemed to have made an assessment of 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 contains 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) of this section, the Service may –

- (a) accept the tax return without making an additional assessment;
- (b) accept the tax return and make additional assessment; or
- (c) reject the tax return and, to the best of its judgement, 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.

**Administrative
Assessments**

56. (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 judgement, determine the amount of the tax due from the taxable person and make an assessment accordingly.

(2) The assessment issued under subsection (1) of this section, shall not affect the imposition of any other

liability specified in this law or any other 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.

**Additional
Assessments**

57. (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 that which ought to have been charged, the Service may, within six years of the assessment, assess the taxable person at such amount or additional amount, as ought to have been charged.

(2) The six-year limitation period stipulated in subsection (1) of this section 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-year 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) of this section, where there is a deliberate misstatement by a taxable person in connection with any

tax imposed under this Law, 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 attributable 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) of this section, even where such facts were not known when a prior assessment or additional assessment was made for the taxable person in the same year.

**Currency of
assessment
and payment**

- 58.** (1) Notwithstanding the provisions of any other law, tax shall be assessed in the currency of transaction.
- (2) Tax assessed in a currency other than the Nigeria Naira shall be paid in that currency of transaction.

**Service of
notice of
assessment**

- 59.** 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 or non-tax revenues charged including the place at which payment should be made and setting out the rights of that person as contained in section 63 of this law.

**Revision of
assessment
in case of
objection**

- 60.** (1) Where a taxable person disputes a tax assessment, the taxable person may, by a written notice of objection deliver in person, by courier service or via electronic means, apply to the Service for the revision and amendment of the assessment made on it.
- (2) An application under subsection (1) of this section 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) of this section, the Service may, for any satisfactory and good cause shown, extend the time for making the application referred to in subsection (1) of this section to such reasonable time in the particular circumstances.

(4) Upon receipt of the notice of objection referred to in subsection (1) of this section, 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 authorised 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.

**Errors and defects
in assessment and
notice**

- 61.** (1) An assessment, notice, warrant or other proceeding purporting to be made in accordance with this law shall not be invalidated for want of form or be affected by reason of a mistake, defect or omission, if the –
- (a) substance and effect of the assessment is in conformity with the provisions of this law; and
 - (b) company assessed or intended to be assessed or affected 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 the –
 - (i) name of a company liable or of a person in whose name a company is assessed,
 - (ii) the description of any profits, or
 - (iii) amount of the tax charged; or
 - (b) any variance between the assessment and the notice, if in cases of assessment, the notice –
 - i. is duly served on the company 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.

**Assessments to be
final and conclusive**

- 62.** (1) Assessment shall be final and conclusive for all purposes of this law as regards the amount of such total profits, where –
- (a) no valid objection or appeal has been lodged within the time stipulated under this Law, against an assessment as regards the amount of the total income or profits assessed;
 - (b) the amount of the total income or profits has been agreed to under section 63(3) of this law;
 - (c) the amount of such total profits has been determined on objection or revised under the provision of section 63(3) of this law; or
 - (d) the assessment as made, has been agreed to, revised or determined on appeal.
- (2) Where the full amount of tax in respect of any final and conclusive assessment is not paid within the period prescribed in this law, the provisions relating to the recovery of tax and to any penalty under section 86 of this law, shall apply to the collection and recovery.
- (3) The provision of subsection (2) of this section shall be subject only to the set-off of the amount of any tax repayable under any claim, made under the relevant provisions of this Law, which has been agreed to by the Service or determined on any appeal against a refusal to admit any such claim.
- (4) The provisions of Section 63 of this law shall not prevent the Service from making any assessment or additional assessment for any year which does not involve re-opening any issue on the same facts, which has been determined for that year of assessment under section 63(3) of this Law by agreement or on appeal.

**Lists of taxable
persons assessed**

- 63.** (1) The Service shall maintain assessment lists of taxable persons assessed to tax.
- (2) The assessment lists shall contain –
- (a) the names and addresses of the taxable persons assessed to tax;
 - (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 amount of tax payable by the person; and
 - (e) such other particulars as may be determined by the Service.
- (3) 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.

**Liability of manager
or principal officer**

- 64.** A manager or principal officer of a taxable person shall be liable for doing all such acts, matters and things as are required to be done by virtue of this Law for the assessment of the taxable person and payment of the tax.

**Artificial
Transactions**

- 65.** (1) Where the Service is of the opinion that any disposition is not in fact given effect to or that any transaction which reduces or would reduce the amount of any tax payable is artificial or fictitious, it may disregard any such disposition or direct that such adjustments be made, as regards liability to tax, as it considers appropriate so as to counteract the reduction of liability to tax affected, or reduction which would be affected by the transaction and any taxable person concerned shall be assessed accordingly.

(2) For the purpose of this section, transactions between persons who are connected in accordance with section 191 of Nigeria Tax Act, No. 7, 2025, shall be deemed to be artificial or fictitious if in the opinion of the Service those transactions have not been made on terms which might fairly have been expected to have been made by persons engaged in the same or similar activities dealing with one another at arm's length.

(3) A person in respect of whom any direction is made under this section shall have a right of appeal as if such direction were an assessment under this Law.

(4) The Service may issue guidelines or regulations for the purpose of specifying rules for the taxation of connected persons, transactions that are not at arm's length, or for the purpose of implementing other provisions of this section.

(5) In this section, "disposition" includes any trust, grant, covenant, agreement or arrangement.

**Prohibited tax
avoidance
arrangement**

66. The Service may counteract a prohibited tax avoidance arrangement by way of adjustments, disregarding, or re-characterizing the arrangement through an assessment, the modification of an assessment, amendment or disallowance of a claim or otherwise, in part or in whole, unless the taxable person proves, to the satisfaction of the Service that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this law or any other tax law.

(2) For the purpose of this section, prohibited tax avoidance arrangement means any arrangement where, having regard to the facts and circumstances, it is reasonable to conclude that –

- (a) the main purpose of the arrangements was to obtain a tax benefit or advantage
- (b) obtaining the tax advantage is contrary to the object and purpose of the provisions of this Law or any other tax law;
- (c) it results, directly or indirectly, in the misuse or abuse, of the provisions of this Law or any other tax law; or
- (d) it lacks commercial substance or coherence in whole or in part.

(3) In this section – "tax benefit or advantage" is as defined in section 51(3) of this Law; and "arrangement" includes any agreement, understanding, scheme, transaction or series of transactions, whether or not legally enforceable.

**Exchange of
information
and joint
audit**

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

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

**Payment of
Tax**

68. (1) Without prejudice to any provisions 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 instalments, provided that the final instalment shall be paid on or before the due date of filing.

(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 be 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 person, 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 subject of an objection 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 tax shall be payable within 30 days of the date of service of 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.

Assessment of taxes,
rates and levies

Third Schedule

- 69.** (1) All taxes, levies, fees, charges, and rates due to the State under this Law or any other enactment, shall be assessed by the relevant ministry, department, or agency on behalf of the Service.
- (2) (a) The Service shall be the only agency of the State responsible for the administration and collection of taxes and revenues on behalf of the State except as otherwise provided in this law.
(b) No person other than the relevant tax authority, shall assess or collect, on behalf of the State or its Local Government Councils any revenue payable to the State or a Local Government within the State.
- (3) Except as otherwise provided in this Law, the Service shall, on behalf of all Ministries, Departments and Agencies, issue demand notices for all Taxes, Levies, Fees, Charges, and Rates listed in the Third Schedule to this Law; and where a person is liable for two or more of such revenue items in any year of assessment, the Service shall issue a single, consolidated demand notice indicating the amount due for each item.
- (4) No person, association, union, group, body of persons, ministry, department, or agency, including the relevant tax authority shall mount a roadblock or any other physical barrier in any part of the State for the purpose of collecting any form of revenue.
- (5) 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.

(6) The payments of any tax, levy or fine shall be made via bank transfer or using a credit card, digital wallet, point of sale, USSD or any other electronic medium as authorised by the Service.

(7) Where no electronic medium is available, the payer shall make a payment directly into the bank account(s) designated by the Service.

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

(9) A Local Government or any institution of the State may designate or authorise the Service to assess and collect a tax, levy or fee on its behalf base on agreed terms and conditions.

(10) This Law shall apply to the assessment, collection and enforcement of any tax, levy or fee due to the State, its Ministries, Departments, Agencies, State owned Institutions notwithstanding any Law to the contrary

**MDA power to
Assess Taxpayers**

70. (1) The relevant Ministry, Department or Agency shall allow a period for voluntary payment, which shall conclude on the 31st of January of every year for the current year of assessment, or such other date as may be specified for a particular levy.

(2) Where a taxable person fails to make a voluntary payment by the date specified in subsection (1) of this section, the relevant Ministry, Department or Agency shall proceed to assess that person for the payment of the levy due and forward the assessment notices to the Service issue demand Notice section 69(2) of this Act for the purpose of collection and compliance.

(3) Notwithstanding the provisions of subsection (1) of this section, the relevant Ministry, Department, or Agency may, where it considers it necessary, assess any chargeable person at any time, including before the 31st of January.

(4) The relevant Ministry, Department, or Agency shall prepare a list of taxable persons assessed and submit to the Service for collection.

(5) The provisions of this Law relating to time within which to make payment, objections and appeals shall apply to any assessment issued under this section as if such notice were an assessment or demand notice.

(6) Notwithstanding anything contained in any other enactment, any taxes, levies, rates fines, fees or any monies by whatever name called, generated by any MDA, Parastatals, or institution shall be remitted only to the State Consolidated Revenue Account.

**Administration of
Rates and Levies**

71. (1) From the commencement of this Law, no rate or levy shall be payable to a Local Government Council in the State except those contained in the Third Schedule to this Law or any other enactment.

(2) Each Local Government Council shall display and maintain at a conspicuous place in all its revenue offices a clear chart showing all approved collectible rates and levies, together with their expected times of payment.

**Appointment of
Revenue Collectors**

72. (1) Subject to the provisions of this Law, the Local Government Council shall have the exclusive power to appoint revenue officers to administer taxes and non-tax revenues within their jurisdiction.

(2) All revenue officers appointed under subsection (1) of this section shall, while on duty, wear a visible identification badge clearly inscribed with their name and official capacity.

(3) For the purposes of this Law, a revenue officer shall be deemed to be duly authorized upon production of:

(a) an identity card; and

(b) a certificate or warrant issued by a Local Government Council,

in which the officer's full name is stated and which confirms that the officer is authorized to exercise the functions of a revenue officer.

**Engagement of
consultant**

73. Subject to the provision of Section 36 of this Law, each Local Government Council may engage the Service or any other consultant to facilitate assessment and collection of any Rates and Levies contained in the third Schedule to this Law.

**Indemnification of
manager or agent**

74. A person answerable for payment of tax on behalf of a taxable person may retain out of any money received on behalf of the taxable person so much as shall be sufficient to pay the tax; and is indemnified against any person for all payments made

Tax Refund

75. (1) There shall be refunded to taxpayers, after an audit by the Service, such overpayment or any excess of tax as is due.

(2) The Service may make such rules and conditions necessary to facilitate the refund mentioned in subsection (1) of this section.

(3) Any tax refund due shall be made within 90 days of the decision of the Service made pursuant to subsection

(2) of this section, with the option of a set-off against any tax liability of the taxpayer.

(4) For the purpose of tax refund, the Accountant-General of the State shall open a dedicated account for each tax-type into which shall be paid money for settling tax refunds.

(5) For the purpose of subsection (4) of this section, the Service shall provide the Accountant-General of the State an estimate of the amount to be set aside for tax refunds.

(6) The dedicated accounts created pursuant to subsection (4) of this section, shall, be administered by the Service and be funded from the respective accounts of Government into which revenue of each tax-type is remitted.

(7) No claim for refund of tax under this section shall be allowed unless it is made in writing within six years after the end of the year of assessment to which it relates.

Part IV:

Enforcement

**Call for returns,
books, documents
and information**

- 76.** (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 or further notice relates;
 - (c) produce or cause to be produced for examination, books, documents, records or information relating to any assets, at the place and time stated in the notice or further notices, which time may be from day-to-day, or for such period as the Service may deem necessary;
 - (d) provide orally or in writing, any information specified in such notice or further notices; 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 the individual, company or person.
- (2) The time specified in the notice or further notice under subsection (1) of this section 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, accounts, 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 notices; and

- (b) shows good cause for inability to comply with this provision.
- (c) If the Service is satisfied with the cause shown in the application under subsection (4)(b) of this section, it shall, in writing, grant the extension of the time or limit the time as it may consider appropriate.
- (d) Any return or information delivered under this section shall be accompanied by a declaration or an attestation stating that the information supplied is true and correct.

**Power to assess
lands, buildings,
books and
documents**

Fourth Schedule

77. (1) Notwithstanding anything to the contrary in any other enactment or law, an authorized officer of the Service shall at all reasonable times have free access to all lands, 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 systems or on digital, magnetic, optical or electronic media, and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under any of the relevant enactments or law.

(2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section 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 records and documents, especially where such may be

needed 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) of this section, 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 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 under this section; and
- (b) answer questions relating to the exercise of the powers under this section orally, or if required by the authorised officer, in writing or by statutory declaration.

(5) Notwithstanding subsection (1) of this section, the authorised officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorisation issued under subsection (6) of this section.

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

(7) Every authorisation issued under subsection (6) of this section shall –

- (a) be in the form prescribed in the fourth Schedule to this Law;
- (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 the date on which it expires; and
- (e) be renewable by the judicial officer on application.

(8) An officer exercising the power of entry conferred by an authorisation issued under subsection (6) of this section shall produce the written authorisation 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**

78. (1) An officer of the Service authorised by the Chairman, may remove books or documents or any item accessed under section 52 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, document, or digital evidence certified by or on behalf of the Chairman of the Service 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) of this section.

(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**

79. (1) The Service may, with an order of the High Court and by notice in writing appoint any person to be the agent of a taxable person where any tax has become due and payable and the taxable person has refused or failed to pay; or

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

(3) The agent appointed under subsection (1) of this section, 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.

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

(5) For the purpose of this section, the Service may require any person to give information as to money, funds

or other assets which may be held for, or due to any person.

(6) 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.

Power to distrain

Fifth Schedule

80. Where an assessment has become final and conclusive and a demand notice has been served on a person or company, or on the person or company 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 –

- (a) distrain that person or corporate body by their goods, chattels, bonds or other securities; or
- (b) distrain any land, premises, place or any asset in respect of which that person or corporate body is the owner, and recover the amount of tax due by sale of anything so distrained.

(2) The authority to distrain under this section shall be in the form contained in the Fifth Schedule to this Law 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 distrain under this section, any officer duly authorised 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) In exercise of the powers of distrain conferred by this section, the person to whom the authority is granted under subsection (3) of this section may distrain all assets, goods, chattels and effects belonging to the debtor wherever the same may be found.

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

(6) The 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, subject to subsection (5) of this section, be sold, only with an order of the High Court.

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

(8) 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.

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

**Enforcement
of powers**

- 81.** (1) The Service may request the assistance of any of the law enforcement agencies in the discharge of its duties under this law.
- (2) The law enforcement officers shall aid and assist an authorised 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 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) of this section, 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.

Power to Investigate **82.** (1) Notwithstanding the provision of any other law, the Service shall have the 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) of this section 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 this Law, undertake the prosecution of the offence.

(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 (4) of this section.

Penalty and interest for nonpayment of tax

83. Subject to the provision of section 85 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

this 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, and the provisions of this Law relating to collection and recovery of tax shall apply to the collection and recovery of the interest; and
- (c) in the case of foreign currency remittance, the tax due shall incur interest at the prevailing Secured Overnight Financing Rate ("SOFR") or any successor rate, 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 taxable person or 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) and (c) of this section shall be compound interest and shall apply to all tax debts that remain unpaid as at the commencement of this Law.

**Remission of
interest and penalty**

- 84.** The Board 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 a monthly report to the Governor containing details of the taxpayers, circumstances and the amounts waived.⁴

Recovery of tax

- 85.** (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 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 (4) of this section may be recovered by 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 underassessment or erroneous repayment was caused by the production of a document or the making of a statement which was found to be untrue.

- Assignment of Debts** **86.** 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.
- (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) of this section, the Service may reverse the assignment of the tax debt at any time and resume responsibility for recovery where necessary.
- (5) For the purposes of this section – "third party" includes banks and other financial institutions, debt recovery practitioners 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.
- Payment of reward** **87.** (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 information which may be of 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 Service.

(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 122 of 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) of this section.

**Deployment of
technology**

88. The Service may deploy technology to automate tax administration processes including tax assessment, collection, payment, accounting and information gathering for tax enforcement and compliance purposes.

**Tax clearance
Certificate**

89. (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 Ministry, department or agency of Government or any commercial bank with whom any person has any dealing with respect to any of the transactions mentioned in subsection (4) of this section shall demand from such person a tax clearance certificate of three years immediately preceding the current year of 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) of this section shall apply in relation to –

(a) application for certificate of occupancy;

(b) application for consent to transfer interest in land

(c) approval of building plans;

(d) confirmation of appointment by government as chairman or member of any public Board, institution, commission, company or any other similar position made by the government

(e) appointment or election into public office

(f) application as registered contractor;

(g) application for the state loan for housing or any other purposes;

(h) application for award of contract by government or its agencies;

(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.

**Issuance of
advance
rulings**

90. Without prejudice to any provision of this Law, advance ruling may be issued for the purpose of clarity, consistency and certainty regarding the interpretation and application of any tax law that does not constitute an amendment or replacement of the law.

(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 authorised 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 Service 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.

**Rejection of
application
for advance
rulings**

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

- (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;
- (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 persons connected to the applicant.

**Effect of
advance
rulings**

- 92.** (1) The effect of the ruling is limited to the applicant and the transaction in relation to which the ruling is given.
- (2) The ruling is rendered on a set of facts before the Service 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 Service 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 judgment unless such decision is overturned.

**Withdrawals or
Modifications of
Advance rulings**

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

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

Settlement of
dispute
Place of an
Offence

94. Without prejudice to any provision of this law or any other enactment, the Service and the taxable person may initiate to resolve any tax matter amicably at any stage of the dispute, subject to such terms and conditions as may be prescribed under this Law or any other enactment.

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

- (a) such settlement will be in the 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 a group of participants in a tax arrangement has accepted the position of the relevant tax authority 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 leading to the 'dispute' constitutes intentional tax evasion or fraud inimical to the government revenue; or
- (b) it is in the public interest to have judicial clarification of the issue and the case will significantly promote taxpayer 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 an agreement in writing between the parties in the prescribed format as may be determined by the relevant tax authority 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. arrangements for payment; and
- (c) the agreement shall be signed by authorised 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) relevant tax authority shall enforce collection of the settlement amount under the collection provisions of this Law as a debt due to the relevant tax authority.

Power to remit tax

95. The Governor may, acting on the advice of the Service, remit wholly or in part, any tax payable to the State, which the Service has power to administer pursuant to this Law, if satisfied that it is just and equitable to do so.

Part III**Offences and Penalties of General Application****Failure to
Register**

- 96.** (1) A taxable person who fails or refuses to register for tax under the provisions of this Law, shall be liable to pay an administrative penalty of –
- (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.

**Failure to file
Returns**

- 97.** 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 Law, shall be liable to pay an administrative penalty of –
- (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.

**Failure to
keep books**

- 98.** 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
 - (b) upon request by the Service, fails to provide any record or book prescribed in this Law 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, N50,000.00

**Penalty for
Non-compliance
by Pools, Betting &
Lotteries operators**

99. (1) Any person who carries on any pools or sport betting and lotteries under this Law without a valid license commits an offence and is liable on conviction to a fine of not less than ₦1,000,000.00 or imprisonment for a term not less than six months or both.

(2) Any licensee who fails to deduct or remit the tax imposed under the provisions of this Law commits an offence and is liable on conviction to a fine of ₦1,000,000.00 or imprisonment for a term not less than six months or both.

(3) Any licensee who fails to submit monthly returns as required under this law commits an offence and is liable on conviction to a fine of not less than ₦1,000,000.00 or imprisonment for a term not less than six months or both.

**Failure to grant
access for
deployment of
technology**

100. A person who refuses to grant access to the Service to deploy technology after 30 days of receipt of the notice under the provision of this Law 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
deduct tax**

101. 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 Remit tax deducted at source or self-account

102. 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 –

- (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 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 due plus penalty of not more than 50% of the sum, or both.

Failure to attend to demands, request or notices

103. A person who –

- (a) fails to comply with the requirements of a notice served under this Law or any other tax law;
- (b) fails to attend or provide answers to a notice, summons or process served under this Law 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 authorised officer relating to any tax matter under this Law or any other tax law within the time provided under this Law 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, 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, guidelines, or circulars.

**Penalty for
Non-compliance
by VASP**

- 104.** Any VASP who fails to comply with the provisions of this Law shall be liable to an administrative penalty of N10,000,000 in the first month of default, plus –
- (a) N1,000,000 for every subsequent month that the default continues; or
 - (b) suspension or revocation of operating license by the Securities and Exchange Commission.

**Failure to
Stamp**

- 105.** 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
disclose facts
in a dutiable
instrument**

- 106.** 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 –
- (a) to an administrative penalty of N100,000; or
 - (b) on conviction, to a fine of N500,000 or for a term of imprisonment not exceeding three years or both.

**Failure to
Notify change of
address**

107. A taxable person who fails to notify the Service 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 cessation of trade or business under the relevant tax laws shall be liable to administrative penalty of –

- (a) N100,000 for the first month in which the failure occurs; and
- (b) N10,000 for each subsequent month the failure continues.

**Fraud in
relation to
stamps**

108. A person who –

- (a) removes or causes to be removed from a document any revenue stamp, with the 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,
- (a) 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
authorised
and
unauthorised
persons**

109. (1) 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) unlawfully collects or imposes any tax, levy,
- (b) demands or accepts any gratification from a taxable person in the performance of his functions under this Law or any other tax law,
- (c) withholds for his own use or otherwise any portion of the amount of tax collected,

- (d) renders a false return, whether orally or in writing, of the amount of tax collected or received by him,
- (e) defrauds any person, embezzles money or otherwise uses his position to deal wrongfully with the Service,
- (f) steals or misuses the documents of the Service, or
- (g) 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 both.

(2) A 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 due, 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.

**Inducement
of an
authorised
officer**

110. (1) 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.

(2) Any person who solicits, facilitates, conspires 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 fine and imprisonment.

**Use of
Weapon**

111. (1) Any 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.

(2) Any person who, while armed with an offensive weapon, causes injury to any officer or authorised officer of the Service in the performance of any function or duty under this Law, is liable on conviction to imprisonment for a term not exceeding 10 years.

**Impersonation
of an
authorised
officer**

112. Any person, not being an authorised officer, who assumes the name, designation or impersonates the character of an authorised officer, for any purpose under this Law 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.

**Aiding and
abetting
commission
of offence**

113. An officer of the Service 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.

**Obstruction of an
authorised officer**

114. A person who –

- (a) obstructs, hinders, molests, assaults or uses any Faul language on authorised 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 detain;
- (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 authorised person duly engaged or acting or rescues any person so arrested is –
 - i. liable to an administrative penalty of N1,000,000; and
 - ii. on conviction to a fine not exceeding N1,000,000 or imprisonment for a term not exceeding three years or both.

**Unauthorised
Disclosure**

- 115.** Except as provided under this Law, any other law or any enabling agreement or arrangement on exchange of information or as otherwise authorised by the Governor –
- (a) a member or former member of the Board of the Service;
 - (b) an employee or former employee of the Service; 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 authorised 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.

**False claim
of tax refund**

- 116.** Any person who receives a refund under section 75 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
Declaration**

- 117.** (1) Any person who makes or signs, or causes to be made or signed, delivers or causes to be delivered to the Service 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

-
- (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) Any person who 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 an 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.

**Counterfeiting
Documents**

118. Any person who –

- (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 uses 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.

Official secrecy and confidentiality

- 119.** Any person who contravenes the provisions of this Law in relation to official secrecy and confidentiality, commits an offence and is liable on conviction to a fine not exceeding five million Naira or imprisonment for a term not exceeding three years or to both such fine and imprisonment.

Offence by body corporate

- 120.** Where an offence under this Law is committed by a body corporate, firm, trust, association or 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 the 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.

**General
Penalty**

- 121.** Any person who contravenes any provisions or commits an offence against the provisions of this Law for which no specific penalty is provided, is liable as follows—
- (a) to an administrative penalty of N1,000,000; or
 - (b) on conviction, to imprisonment for a term not exceeding three years or to a fine or both.

**Power to compound
offences**

- 122.** (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) of this section.
- (3) Any offence compounded under subsection (1) of the section does not constitute conviction.

**Power to
Prosecute**

- 123.** (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 Nigeria.
- (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 under the relevant provisions of this Law.

**Place of an
Offence**

- 124.** An offence under this Law shall be deemed to occur in the State where the taxable person is registered or resident in the State or at such other place as the Service may decide.

CHAPTER THREE
Special Taxes and Revenue
Part I: Property Tax

- | | |
|-------------------------------|---|
| Property Tax | <p>125. (1) Subject to the provisions of this Law, there is imposed property tax which shall be administered by the Service and shall be payable on all real properties situated in the State.</p> <p>(2) In this Section Property Tax shall include -</p> <ul style="list-style-type: none">(a) Tenement rates;(b) Right of Occupancy;(c) Ground Rent;(d) Land Use Charge; and(e) Infrastructure Development Levy. |
| Assessment of Property | <p>126. (1) The Zamfara State Geographic Information System (ZAGIS) may assess any chargeable property in such areas of the State as the Governor may designate by Order in the Gazette.</p> <ul style="list-style-type: none">a. For the purpose of subsection (1) of this Section, ZAGIS may appoint property identification officers, qualified assessors, valuers and other persons as may be considered necessary.b. For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorised assistants may, at all reasonable times have free access to<ul style="list-style-type: none">i. enter, inspect, survey and assess the property;ii. request documents or other information to be produced to the identification officer or assessor;iii. take photographs; andiv. make copies of documents necessary for the inspection. |

(2) 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.

**Liability for
payment of property
tax**

127. The owner of a property is liable for the payment of property tax, where an owner defaults, the tax may be recovered from the occupier, who is entitled to deduct any amount so paid from the rent due or thereafter becoming due to the owner.

Rate of property tax

128. The property tax payable on any property under this Law shall be as specified in the Schedules to this Law, and where no provision is made, the Board shall determine the appropriate rates payable.

**Exemption from
property tax**

129. (1) The following properties are exempt from the payment of property tax:

- (a) a property owned and occupied by a religious body and used exclusively for public worship, religious education, or agricultural purposes;
- (b) cemeteries and burial grounds;
- (c) a recognized and registered educational institution certified by the ZAGIS as non-profit making;
- (d) property used as a public library;
- (e) any property specifically exempted by the Governor by notice published in the Gazette;
- (f) the official palaces of graded Emirs in the State.

(2) The Commissioner may, by notice published in the Gazette, grant partial relief from property tax for a property that is:

- (a) occupied by a non-profit making organization and used solely for community games, sports, athletics, or recreation for the benefit of the general public;
- or

- (b) used for a charitable or benevolent purpose for the benefit of the general public and is owned by:
 - (i) the State Government;
 - (ii) a Local Government;
 - (iii) the Federal Government; or
 - (iv) a non-profit making organisation

**Liability for
property tax upon
cessation of
exemption**

- 130.** (1) An exemption from property tax ceases to apply to a property or a part of a property, and that property or part becomes liable for property tax, if:
- (a) the use of the property changes to a use that is not exempt from property tax; or
 - (b) the property is occupied by a person who is not exempt from property tax.

(2) Where an exemption ceases under subsection (1) of this section due to a change in use, property tax for that year shall be prorated, and tax is payable only for the portion of the year during which the property or part of the property was not exempt.

**Property tax
Demand Notice**

- 131.** (1) The Service shall issue a Property Tax Demand Notice for each year of assessment in respect of every chargeable property, the notice shall specify any applicable discount and the provisions of this Law relating to assessment notices and payment shall apply.

(2) Upon application, ZAGIS may grant the discount specified in the Demand Notice if the owner makes full payment within 15 days of service of notice by the Service.

Part II:
Presumptive Tax

**Imposition of
Presumptive Tax**

- 132.** (1) Subject to the provisions of this Law, a presumptive tax shall be imposed on the income of taxable persons categorized as nano, micro, and small-scale businesses.
- (2) The presumptive tax regime shall apply where, for all practical purposes:
- (a) the person is not covered under the Pay-As-You-Earn (PAYE) or other deduction-at-source obligations under the Law or any applicable law;
 - (b) the income or financial records of the business cannot be readily ascertained;
 - (c) the person is not a registered entity under the Companies and Allied Matters Act; or
 - (d) the person does not maintain an account with any bank licensed by the Central Bank of Nigeria as a commercial or microfinance bank.

**Administration of
Presumptive Tax**

- 133.** (1) The Service shall administer the presumptive tax regime in accordance with Nigeria Tax Act, 2025
- (2) The Service may determine the threshold for the scale of business based on annual turnover or other criteria, in accordance with regulations issued by the Minister on the advice of the Joint Revenue Board.

**Rates of
Presumptive Tax**

- 134.** The tax payable under this regime shall be in regulations as may be issued by the Minister on the advice of the Joint Revenue Board or in accordance with the category of business and at the corresponding rate on turnover whichever is lower;
- (a) Trading 2%
 - (b) Manufacturing 2%
 - (c) Services 3%

**Returns and
Payment**

135. (1) A person operating under the presumptive tax regime shall file a simplified return with the Service in the prescribed form and manner on or before the 31st of March of every year of assessment, payment shall be made in accordance with the modes of payment specified in this Law.

(2) Upon payment of the presumptive tax, the Service shall issue a Tax Clearance Certificate to the taxable person in the manner prescribed under this Law.

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

(4) A taxable person who fails or neglects to pay the tax due under this Part shall be liable to pay interest and penalty in accordance with the provision of this law.

**Rebate for Prompt
Filing**

136. A taxable person who files a return and pays the tax due within the specified period shall be granted a rebate of 5% of the tax payable.

**Exit from
Presumptive Tax
Regime**

137. (1) A taxable person under this Part may voluntarily exit the presumptive tax regime and transition into the self-assessment or Pay-As-You-Earn system.

(2) A taxable person shall be deemed to have transitioned upon filing the requisite tax returns and maintaining proper records.

(3) Where the Service determines, based on available records or information, that a taxable person ought to be assessed under another provision of this Law, such person shall be assessed accordingly.

Part III**Hotel, Restaurant and Entertainment Tax****Consumption Tax****138. Imposition of Tax**

(1) There is imposed a consumption tax (in this Part referred to as "the Tax") to be levied on the user or consumer for:

- (a) the use or possession of any hotel, hotel facility, or Spa, event centre; or
- (b) the purchase of consumable goods or services in any restaurant, Spa, including those located within a hotel, in the State.

(2) The Tax shall be a debt due to the State Government from the supplier of the chargeable facilities, goods, or services and shall be recoverable by the Service.

Rate of Tax

139. (1) The rate of the Tax imposed under Section 138 of this Law, shall be 5% of the total cost of the facilities, consumable goods, or personal services supplied to a consumer, as contained on the bill issued.

(2) For the purpose of subsection (1) of this section, the total cost upon which the Tax is calculated shall exclude any Value Added Tax (VAT) chargeable.

Registration with the Service

140. (1) Any hotel, restaurant, event center or other business affected by this Law shall, within 30 days of the commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.

(2) Every collecting agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State or any of its Ministries, Departments, Parastatals or Local Government Councils.

**Duties of the
Collecting Agent**

- 141.** (1) Every Collecting Agent shall:
- (a) collect the Tax from the consumer at the point of payment for the goods or services;
 - (b) keep, maintain and preserve such records, books accounts in respect of all transactions chargeable under this Law as the Service may prescribe;
 - (c) enter regular accounts of the Tax collected from day to day; and
 - (d) remit all the Tax collected to the designated account of the State Government.

**Returns and
Remittance**

- 142.** (1) Every Collecting Agent shall, on or before the end of each calendar month file consumption tax returns and remit to the designated account of the State Government all taxes collected during the preceding calendar month.
- (2) The return shall contain-
- (a) the total amount of payments made for all chargeable goods and services during the preceding month;
 - (b) the total amount of the Tax collected by the agent during that period; and
 - (c) any other information as the Service may require.
- (3) The provision of this Law relating to power to assess lands, buildings, books and documents and removal of books and documents shall apply to this Tax.

**Estimated
Assessment**

- 143.** (1) Where a Collecting Agent:
- (a) fails to make a return or remittance as required; or
 - (b) makes returns which, in the opinion of the Service, are incorrect or insufficient; the Service may, based on the best available information, make an estimate of the total amount of the Tax due and serve a notice upon the agent requiring payment of the

estimated sum in accordance with the provision of this Law.

(2) The provision of this law relating to failure to deduct and remit shall apply against the collecting agent who fails to perform under this section.

**Imposition of
Entertainment Levy**

144. There is imposed an entertainment levy on users of the following services within the State:

- (a) Viewing Centres;
- (b) Cinemas and Film Houses;
- (c) Photo Studios and Film Production Facilities
- (d) Internet Service Providers (on paid services);
- (e) Paid Television Services (e.g., DSTV, Star times)
- (f) Compact Disc (CD) Plate Producers; and
- (g) any other similar entertainment activity as may be designated by the Service.

Rate of Levy

145. The rate of the entertainment levy shall be five percent (5%) of the amount charged or payable by the user for the service.

Collecting Agent

146. (1) The owner, manager, or person in control of any business specified in this Part shall be the Collecting Agent for the levy.

(2) The provisions of this Law relating to the obligations of collecting agents shall apply to this levy with such modifications as necessary.

**Pools, Betting &
Lotteries**

147. (1) Any person desirous of operating any gaming, casino, sports betting, or tombola facility, franchise or agency in the State shall apply in writing to the Service for an operating license.

(2) The application shall contain such information as the Service may from time to time prescribe.

**Conditions for
Issuance of License**

- 148.** Before a license is granted, the Service shall be satisfied that the applicant:
- (a) possesses sufficient technical expertise, knowledge or experience to engage in the business;
 - (b) has the necessary financial and incidental resources to operate the business;
 - (c) demonstrates a clear intention to grow the business within the State;
 - (d) provides evidence of tax compliance for the three years immediately preceding the application; and
 - (e) provides evidence of licence fee as determined by the Service from time to time
- (2) The Service may, upon being satisfied that the applicant has met all conditions, issue a license to enable the applicant to carry on the business of promotional lottery, gaming, casino, sports betting, or tombola facility, franchise or agency in the State.

**Annual Renewal of
License**

- 149.** (1) Every license issued under this Part shall be renewed annually.
- (2) The renewal shall be subject to evidence of good conduct and payment of an annual renewal fee of ₦100,000.00 or such other amount as may be reviewed by the Service from time to time.

Contract Fees

- 150.** (1) The Contractor shall be liable to pay the following fees as specified in the third and fourth schedules to this law, calculated on the total contract sum:
- (a) registration fee of 1% by the contractor upon award of the contract;
 - (b) a contract preparation fee of 0.1% upon award of the contract; and
 - (c) an education development support levy of 1%.

(2) The relevant State or Local Government Agencies awarding the contract are authorized and directed to deduct the full amount of the fees specified in subsection (1) (c) of this section from the first payment due to the Contractor and to remit the amount deducted directly to the Service within 30 days of such deduction.

(3) The deduction and remittance required under this section shall be treated as a deduction at source and the provisions of 49 of this law governing the obligations of a withholding agent shall apply, with any necessary modifications.

**Imposition of Water
Rate**

151. (1) There is imposed a water rate on all properties connected to or benefiting from the public water supply system within the State as provided in the third schedule.

(2) The owner of the property shall be primarily liable for the payment of the water rate.

(3) Where the owner is not in occupation, the occupier shall be liable, and may deduct the amount paid from the rent due to the owner.

Water Rate Charges

152. (1) The water rate charges payable in respect of any property shall be as specified in the Third Schedule to this Law.

(2) The charges may be differentiated based on the following criteria -

- (a) the category of use (e.g, residential, commercial, industrial);
- (b) the size of the property or the volume of water consumed as measured by a meter;
- (c) the geographical location of the property; and

(d) any other criteria the Service may prescribe by regulation

**Harmonised taxes
and levies charges**

Third Schedule

153. (1) Subject to the provisions of the Constitution of the Federal Republic of Nigeria (as amended) and the Nigeria Tax Act, 2025, Property Tax, Road Taxes, Haulage Levy, Economic Development Levy, Harmonised Levies & User Charges, Specific Service Charges and Other Revenues as prescribed in the Third schedule to this Law are hereby imposed and charged upon the respective persons, properties, instruments, goods, services and transactions to which they relate.

(2) The specific rate, amount or fee applicable to each tax, levy, rate, or charge listed in subsection (1) of this section shall be as prescribed from time to time by the Governor by a regulations or an order published in the State Gazette.

(3) The Governor shall, in making an order under subsection (1) of this section, act on the combined technical advice of the Joint Revenue Board and the Service, to ensure that the prescribed rates are equitable, efficient and aligned with the economic objectives of the State.

(4) The imposition, administration, and collection of all taxes and levies under this Law shall be carried out in a manner consistent with the national fiscal policy on the elimination of multiple and double taxation as enshrined in the National Tax Policy framework and any applicable regulations or guidelines issued thereunder.

(5) The Service shall be the primary agency responsible for the administration, assessment, collection and accounting for all revenues arising from the taxes, levies,

rates and charges specified in this Law, except where otherwise expressly provided in this law.

(6) The Service may, as necessary, collaborate with the Local Government, other Ministries, Departments and Agencies (MDAs) of the State Government for the efficient enforcement and collection of specific levies and user charges.

(7) The provisions of this Law relating to objections and appeals shall apply to any demand notice issued under this law as if such notice were an assessment or demand notice for the purposes of those provisions

Part IV

Miscellaneous Provisions

**Official secrecy and
confidentiality**

154. (1) All internal information, communications, documents, memoranda, returns, notices, assessments, and lists concerning the business, assets, liabilities, or profits of any person that are created, held, or obtained by the Service, or by any person acting in an official capacity in the administration of this law, are confidential.

(2) Subject to the provisions of this law or any other law, a person shall not disclose or attempt to disclose any information or document specified in subsection (1) of this section.

(3) A person to whom this section applies shall not be required to produce any such document or to divulge or communicate any such information, except as provided in this section.

(4) The prohibition in subsection (2) of this section does not apply to a disclosure that is—

- (a) authorised by the Executive Chairman or management of the Service;
- (b) made to a person authorised by the Service to receive it;
- (c) required by an order of a court;
- (d) made for the purpose of the administration of this Law or any other tax law in Nigeria; or
- (e) made to institute legal proceedings or in the course of legal proceedings relating to tax in the State.

Endorsement

- 155.** Anything done or required to be done by the Service under any of its powers or functions under this law or the Schedules to this Law, may be endorsed by the Executive Chairman or an authorised officer of the Service.

Limitation of Suit

- 156.** (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 any member of the Board, the Executive Chairman, officer or employee of the Service or the Service.
- (2) Notwithstanding anything contained in any other law, no suit against the Service, 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 cessation of such damage or injury.

(3) No suit shall be commenced against the Service, Executive Chairman, a member of the Board, or any other officer or employee of the Service before the expiration of three months after written notice of intention to commence the suit shall have been served on it by the intending plaintiff or his agent.

(4) The notice referred to in subsection (3) of this section shall clearly state the –

- (a) cause of action;
- (b) particulars of claim;
- (c) name and place of abode of the intending plaintiff;
- and
- (d) relief to be claimed.

Service of Document **157.** A notice, summons or other document required or authorised 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, sending it by registered 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.

Restriction on Execution against the property of the Service **158.** (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.

(2) Any sum of money which by the judgement 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 judgement has been given, be paid from the Fund of the Service.

Indemnity

159. The Executive Chairman, Executive 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 brought against them in their capacity as Executive Chairman, member of the Board, officer or other employee of the Service.

Imposition of Surcharge

160. (1) If the Service is satisfied that any person who is or was in its employment—

- (a) is or was responsible for any improper payment of money from the Service's fund or for any such payment that is not duly documented;
- (b) is or was responsible for any deficiency in or for the destruction of any money, securities, stores or other property of the Service;
- (c) being or having been an officer, fails or has failed to keep proper accounts or records; or
- (d) has failed to make any payment or is responsible for any delay in the payment of money due from the Service to any person under any contract, agreement or arrangement; and if a satisfactory explanation is not furnished to the Service within a specified period regarding such improper payment, deficiency, destruction, failure to keep accounts, failure to pay or delay in payment, the Service may surcharge that person such sum as it deems fit.

(2) Any action taken under subsection (1) of this section shall be subject to the approval of the Board. Where such approval is obtained, the Chairman shall notify the person against whom the surcharge is made.

(3) The Board may at any time withdraw a surcharge if a satisfactory explanation is subsequently received from the

person concerned or if it otherwise appears that no surcharge should have been made, the Board shall immediately inform the Chairman of any 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 surcharged it may be -

- (a) sued for and recovered in any court; or
- (b) recovered by deduction from the salary of the person surcharged, if the Board so directs.

**Accountant General
to deduct
Unremitted revenue**

Sixth Schedule

161. The Accountant-General of the State shall, not later than 30 days of receiving a warrant endorsed by the Executive Chairman of the Service and approved by a Judicial officer in accordance with the Sixth Schedule to this law, deduct unremitted revenue due from any Ministry, Department, Agency or Government from its budgetary allocation or such other money accruing to it, and shall remit the deductions to the Service

Review of Schedules

162. (1) The Service may in every fiscal year recommend for the review of the rates of taxes and non-tax revenues specified in this Law and its Schedules.

(2) The review of court fees and fines shall be conducted in accordance with the provisions of the relevant State High Court and Sharia Court laws.

**Power of the Chief
Judge**

163. (1) The Chief Judge of the State may upon the recommendation of the state Attorney General and subject to the approval of the Governor designate one or more courts of competent jurisdiction in each Local

Government Area to give priority to matters relating to the revenue of the State.

(2) Any court so designated shall have jurisdiction to adjudicate on all civil claims and to try all criminal charges arising from the provisions of this Law.

Directive by the Governor

164. The Governor may give to the Board, Service or the Chairman such directives of a general or specific in nature relating generally to any matter under this Law and it shall be the duty of the Service or the Chairman to comply with such directives or cause them to be complied with.

Power to make regulations

165. (1) The Service may, make regulations generally for giving full effect to the provisions of this Law and due administration of its provisions and may in particular, make regulations -

- (a) prescribing the forms for returns and other information required under this Law or any other law;
- (b) prescribing the procedure for obtaining any information required under this Law,
- (c) for the determination, collection and remittance of taxes due and for the proper administration of the taxes under this Law and
- (d) any other incidental matters.

(2) The Board shall advise the State on matters relating to the administration of taxes and levies under this Law including rates adjustment as may be necessary.

Repeal

166. (1) The Zamfara State Consolidated Revenue Laws No.7, 2020 and A Law to amend the Zamfara State Consolidated Revenue Law (first and second alterations) are repealed.

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

(3) All existing laws, orders, or directives imposing any rate, levy, charge, or fee on behalf of the State Government are hereby repealed to the extent of their inconsistency with this Law and the Schedules to this Law.

**Savings and
transitional
Provisions**

167. Notwithstanding anything in this Law –

- (a) the "Zamfara State Internal Revenue Service" is vested with all powers, rights, functions, obligations, and other acts of the Former Service;
- (b) anything done or purported to have been done by the Former Service, its Board, Technical Committee or the Executive Chairman 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;
- (c) the Executive Chairman, members of the Board and Executive Directors holding office in the Former Service before the commencement of this Law are transferred to the Service in their respective capacities, and shall continue to hold office for the unexpired duration of their term;
- (d) the employment of a Director, officer or employee who, immediately before the commencement of this Law, held office in the Former Service is transferred to the Service established under this

law on terms and conditions not less favourable than those obtainable immediately upon the commencement of this Law;

- (e) all the rights and obligations previously vested in the Executive Chairman of the Former Service under the repealed Law are transferred to the Executive Chairman appointed under this Law;
- (f) all notices, guidelines, rules, orders, regulations, or other subsidiary legislations, legal proceedings, appeals, made under the repealed law shall continue to have effect as if made under the corresponding provisions of this Law;
- (g) any enforcement process or proceedings commenced or pending prior to the commencement of this Law in connection with any breach, contravention or non-compliance of or under the repealed Law may be continued and disposed of under the repealed Law;
- (h) all assets, funds, resources and other immovable property which, before the commencement of this Law, were vested in the Former Service shall be vested in the Service established under this law;
- (i) the administration of any real property that was before the coming into effect of this law under the administration or administrative responsibility of the Former Service is transferred to the Service established under this Law;
- (j) all rights, interests, obligations and liabilities of the Former Service existing before the commencement of this Law under any contract or

instrument, or in law or in equity, shall by virtue of this Law, be vested in the Service established under this Law;

- (k) any contract or instrument referred to in paragraph (j) shall be of the same effect against or in favour of the Service established under this Law and shall be enforceable as fully and effectively as if, the former service existing before the commencement of this Law, had been named or had been a party;
- (l) every affidavit sworn or document duly certified by an officer of the former service before the coming into effect of this Law has the same probative value as if it were sworn or certified by an employee of the Service established under this Law; and
- (m) any disciplinary proceeding, appeal or grievance pending or existing against any employee of the former service, shall be continued and completed by the Service established under this law.

Conflict of laws

168. (1) Subject to the provisions of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), the provisions of this Law shall prevail and take precedence over any other law enacted by the State House of Assembly or any subsidiary legislation made thereunder, to the extent of any inconsistency, with respect to the imposition, administration, assessment, collection, accounting, reporting, and enforcement of all taxes, rates, levies, royalties, surcharges, and fees due to the State Government or its agencies;

(2) 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 with the provisions of the Nigeria Tax Act No. 7, 2025 and the Nigeria Tax Administration Act No. 5, 2025.

Interpretations

169. In this Law -

“Advance Ruling” means a binding written determination issued by the Service to a taxpayer regarding the tax treatment of a specific transaction or arrangement, based on the facts presented, prior to the taxpayer undertaking such transaction.

“Agency of Government” includes any Ministry, Department, Agency, statutory corporation, Board, Authority, Commission, or public institution established by or under any law of Zamfara State or a Local Government within the State.

“Agreement” means any legally binding or non-binding arrangement, contract, memorandum of understanding, or understanding between two or more parties, which may affect the tax liability of a taxpayer.

“Artificial Transaction” means a transaction or series of transactions that lack commercial substance or economic purpose other than obtaining a tax benefit or where the form differs from the substance, including transactions between connected persons not conducted on arm’s length terms.

“Assessable Profit” has the meaning ascribed to it under the Nigeria Tax Act, 2025, or any subsequent amendment or re-enactment thereof.

“Assessment” means the determination by the Service of a taxpayer’s liability to tax, including the computation of

tax payable, and includes self-assessment, administrative assessment, additional assessment, estimated assessment, and any notice thereof issued under this Law.

“Authorised Officer” means any officer of the Service or any person duly appointed or delegated by the Board, the Executive Chairman, or the Service to exercise powers or perform duties under this Law.

“Board” means the Governing Board of the Zamfara State Internal Revenue Service established under Section 5 of this Law.

“Book” or “Document” includes any record of information, however recorded or stored, whether in written, printed, electronic, digital, magnetic, optical, or any other form, and includes correspondence, accounts, invoices, receipts, ledgers, contracts, emails, and data stored electronically.

“Business” includes any trade, profession, vocation, manufacture, adventure, concern, or any other activity carried on for profit or gain, whether or not continuously or regularly.

“Chargeable Property” means any land, building, or other immovable property situated in Zamfara State that is liable to Property Tax under this Law.

“Collecting Agent” means any person, including a hotel, restaurant, event centre, or entertainment service provider, appointed or required under this Law to collect and remit Consumption Tax or Entertainment Levy on behalf of the Service.

“Commissioner” means the State Commissioner for Finance or such other member of the State Executive Council assigned with the responsibility for finance.

“Company” has the meaning assigned to it under the Companies and Allied Matters Act and includes anybody corporate or incorporated association, whether incorporated in Nigeria or elsewhere.

“Consumption Tax” means the tax imposed under Part III of Chapter Three of this Law on the use or consumption of hotel accommodation, restaurant services, event facilities, and similar services.

“Contract Fee” means the fee payable to the Service by a contractor upon the award of a government contract, as provided in Section 150 of this Law.

“Dispute” means any disagreement arising from an assessment, demand notice, decision, or action of the Service under this Law, which may be subject to objection, appeal, or settlement.

“Distrain” means the seizure of a taxpayer’s movable property by the Service, under lawful authority, for the purpose of enforcing payment of outstanding tax.

“Electronic or Digital Activities” includes any transaction, activity, or service conducted or facilitated through electronic, digital, or online platforms, including e-commerce, digital services, virtual asset transactions, and online entertainment services.

“Employee of the Service” includes all persons employed by the Service, whether in a permanent, temporary, or contractual capacity, and includes the Executive

Chairman, Executive Directors, and members of the Board in their official capacities.

“Employment” means any appointment, office, or service rendered by one person to another under a contract of service, for which remuneration is paid or payable.

“Entertainment Levy” means the levy imposed under Section 144 of this Law on specified entertainment services within the State.

“Former Service” means the Zamfara State Internal Revenue Service as constituted before the commencement of this Law.

“Governor” means the Governor of the State.

“Grievance Redress Mechanism” means the formal system established by the Service under Section 4(2)(b) of this Law to receive, process, and resolve complaints from taxpayers.

“Harmonized Demand Notice” means a single notice issued by a Local Government Council or the Service that combines two or more rates, levies, or taxes payable by a person in a given assessment period.

“House of Assembly” means the State House of Assembly

“Individual” means a natural person, but excludes a company, partnership, trust, or other body of persons.

“Local Government Revenue Committee” means the committee established for each Local Government Area under Section 30 of this Law.

“Management Committee” means the committee of the Service established under Section 11 of this Law, responsible for policy implementation and operational supervision.

“Nano, Micro, and Small-scale Businesses” means businesses classified as such under the Presumptive Tax Regime based on criteria including turnover, asset value, and employment size, as may be prescribed by the Service.

“Operating License” means a license issued by the Service under Section 148 authorizing a person to operate pools, betting, lotteries, gaming, casino, or sports betting services in the State.

“Person” includes an individual, partnership, limited liability company, corporation sole, trust, estate, cooperative society, association, governmental entity, or any other legal entity or arrangement.

“Pools, Betting, Lotteries, Gaming, Casino, and Sports Betting Tax” means the tax imposed under Section 148 of this Law on stakes, winnings, or gross gaming revenue derived from such activities.

“Presumptive Tax Regime” means the simplified tax system applicable to eligible nano, micro, and small-scale businesses under Part II of Chapter Three of this Law.

“Property Tax” means the tax imposed on real property under Part I of Chapter Three of this Law, including tenement rates, ground rent, land use charge, and infrastructure development levy.

“Registration” means the process by which a person is entered into the records of the Service as a taxpayer and issued a Tax Identification Number.

“Revenue Codes” means the alphanumeric codes set out in the Third Schedule to this Law, used to identify specific taxes, levies, fees, and charges for administrative and payment purposes.

“Revenue Task Force Committee” means the enforcement committee established under Section 28 of this Law.

“Service” means the Zamfara State Internal Revenue Service established under Section 3 of this Law.

“Settlement” means an agreement reached between the Service and a taxpayer to resolve a tax dispute without recourse to litigation, in accordance with Section 94 of this Law.

“State Joint Revenue Committee” means the committee established under Section 32 of this Law to harmonize revenue administration between the State and Local Governments.

“Supply” means the provision of goods or services for consideration, whether in money or kind, and includes hire, lease, transfer, and licensing arrangements.

“Tax” includes any impose duty, levy, rate, charge, fee, fine, or other revenue payable to the Zamfara State Government under this Law or any other enactment administered by the Service.

“Tax Agent” means a person accredited by the Service under Section 54 of this Law to represent taxpayers in matters relating to tax compliance, filing, and disputes.

“Tax ID” means the unique Tax Identification Number issued by the Service to a person for tax administration purposes.

“Taxable Person” has the meaning ascribed to it under the Nigeria Tax Act, 2025

“Tax Clearance Certificate” means a certificate issued by the Service under Section 89 confirming a person’s tax compliance status for a specified period.

“Taxpayer Information” means any information relating to a taxpayer’s identity, financial affairs, transactions, or tax matters obtained by the Service in the course of administering this Law.

“Technical Committee” means the committee of the Board established under Section 14 of this Law

“Fund” means the fund of the Service established under Section 19 of this Law.

“Tribunal” means the Zamfara State Revenue Recovery Tribunal established under Section 34 of this Law.

“Transaction at Arm’s Length” means a transaction conducted between connected persons on terms and conditions that would have been agreed between independent persons acting freely and under competitive market conditions.

“Water Rate” means the charge imposed under Section 152 of this Law on properties connected to the public water supply system.

“Year of Assessment” means the period of twelve months from 1st January to 31st December, or such other accounting period as may be adopted by a taxpayer with the approval of the Service for tax purposes.

**Citation and
commencement**

- 170.** This Law may be cited as the Zamfara State Consolidated Revenue Laws, 2025 and shall come into effect on the 1st day of January, 2026.

First Schedule Section 5 (7)

SUPPLEMENTARY PROVISIONS RELATING TO THE PROCEEDINGS OF THE BOARD

Proceedings of the Board

1. Subject to the provisions of this Law and section 27 of the Interpretation Act, Cap. I23, Laws of the Federation of Nigeria, 2004, the Board shall have power to regulate its proceedings and may make standing orders with respect to the holding of its meetings, and those of its committees, notices to be given, the keeping of minutes of its proceedings, the custody and production for inspection of such minutes and such other matters as the Board may, from time to time, determine.
2. There shall be at least three ordinary meetings of the Board in every calendar year and subject thereto, the Board shall meet whenever it is convened by the Chairman, and if the Chairman is requested to do so by notice given by not less than one – third of the members, a meeting of the Board shall be convened within 14 days from the date on which the notice was given.
3. Every meeting of the Board shall be presided over by the Chairman and if the Chairman is unable to attend a particular meeting, the members present at the meeting shall elect one of them to preside over the meeting.
4. The quorum of any meeting of the Board shall be one - third of members including the Chairman of the Board.
5. The Board shall meet for the conduct of its business at such places in the State or any other place on such days as the Chairman may determine.
6. A question put before the Board at a meeting shall be decided by consensus and where this is not possible, by a majority of the votes of the members present and voting.

7. The Chairman of the Board shall, in the case of an equality of votes, have a casting vote in addition to a deliberative vote.

8. Where the Board seeks the advice of any person on a particular matter, the Board may invite that person to attend for such period as it deems fit, but a person who is invited by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards the quorum.

Committees

9. The Board may appoint one or more committees to carry out on behalf of the Board any of its functions as the Board may determine and report on any matter with which the Board is concerned.

10. A committee appointed under paragraph 9 of this Schedule shall be presided over by a member of the Board and shall consist of such number of persons, not necessarily members of the Board, as may be determined by the Board, and a person other than a member of the Board shall hold office on the committee in accordance with the terms of appointment.

11. A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

Conflict of Interest

12. Any member of the Board or committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Board or any committee shall –

- (a) disclose their interest to the Board or committee; and
- (b) not vote on any question relating to the contract or arrangement.

Miscellaneous

13. The affixing of the seal of the Board shall be authenticated by the signature of the Secretary and the Chairman of the Board or such other person authorised by the Board to act for that purpose.

14. A contract or an instrument which, if made or executed by any person not being a body corporate, shall not be required to be under

seal, may be made or executed on behalf of the Board by the Secretary or by any person generally or specifically authorised to act for that purpose by the Board.

15. A document purporting to be a contract, an instrument or other document signed or sealed on behalf of the Board shall be received in evidence and, unless the contrary is proved, be presumed without further proof, to have been properly signed or sealed.

16. The validity of any proceeding of the Board or its committees shall not be affected by –

- (a) any vacancy in the membership of the Board or its committees;
- (b) reason that a person not entitled to do so took part in the proceedings; or
- (c) any defect in the appointment of a member.

Second Schedule- Section 34(1)
ESTABLISHMENT, COMPOSITION, JURISDICTION, AND
PROCEDURE OF THE REVENUE RECOVERY TRIBUNAL

1. Establishment of the Tribunals

(1) Pursuant to section 34 (1) of this Law, there is established a Revenue Recovery Tribunal (hereinafter referred to as “the tribunal”) to exercise the jurisdiction, powers and authority conferred on it by any enactment or under this Schedule.

(2) Composition of the Tribunal

(1) A Tribunal shall consist of the following members who shall be appointed by the Governor on the recommendation of the ministry of Justice.

- (a) A Chairman: shall be a legal practitioner who has been so qualified to practice for a period of not less than 15 years with cognate experience in tax legislation and tax matters.
- (b) Three legal practitioners of not less than ten years’ post call experience in Tax Legislation.
- (c) Two person of proven integrity that have shown capacity in the management of trade or business or a retired public servant with experience in tax administration.

(2) The Chairman shall preside at every sitting of the Tribunal and in his absence the members shall appoint one of them provided under subsection (2) (b) of this paragraph to be the Chairman.

(3) The quorum at any sitting of the Tribunal shall be two members.

(3) Term of Office

A member of the tribunal shall hold office for a period of five years and may be eligible for reappointment for another term of Five years and more.

(4) Resignation and Removal

(1) A member of the Tribunal may by notice in writing under his hand addressed to the Governor resign from office:

Provided that the member of the Tribunal shall, unless he is permitted by the Governor to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor assumes his office or until the expiry of his term of office, whichever is earlier.

(3) A member of the Tribunal may be removed from office by the Governor on the grounds of gross misconduct or incapacity after due inquiry has been made and the member of the Tribunal concerned has been informed of the reasons for his removal and given an opportunity of being heard in respect of the reasons.

(4) The Governor is in the opinion that it's in the interest of the public or that of the tribunal to remove such member.

(5) Salary, Allowances and Conditions of Service of the member of the Tribunal

The salary and allowances payable to and the terms and conditions of service of the member of the Tribunal shall be determined by the Governor on the recommendation of the Ministry of Justice.

(6) Filling Up of Vacancies

If for reason other than temporary absence, any vacancy occurs in the office of a member of the Tribunal, then the Governor shall appoint another person in accordance with the provisions of this law to fill the vacancy.

(7) Order Constituting a Tribunal to be Final

The question as to the validity of the appointment of any person as a member of the Tribunal shall not be the cause of any litigation in any court or tribunal and no act or proceedings before the Tribunal shall be

called into question in any manner on the ground merely of any defect in the constitution of the Tribunal.

(8) Secretary to the Tribunal

(1) The Governor shall appoint for the Tribunal a Secretary who shall-

- (a) subject to the general control of the member of the Tribunal, be responsible for keeping records of the proceedings of the Tribunal;
- (b) be the head of the secretariat and responsible for the day-to-day administration; and the direction and control of all other employees of the Tribunal

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

(9). Other Staff of the Tribunal, etc.

(1) The Governor shall appoint such other employees as he may deem necessary for the efficient performance of the functions of the Tribunal and the remuneration of persons so employed shall be determined by the Governor.

(2) It is declared that employment in the Tribunal shall be subject to the provisions of the State Pension Law and, accordingly, officers and employees of the Tribunal shall be entitled to pensions and other retirement benefits as are prescribed under the State Pension Law.

10. Jurisdiction of the Tribunal, etc.

(1) The Tribunal shall have power to adjudicate on disputes, and controversies arising from this Law and any other law contained in or specified in the Schedules to this law or other laws made or to be made from time to time by the House of Assembly.

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

(11) Criminal Prosecutions

Where in the course of its adjudication, the Tribunal discovers evidence of possible criminality, the Tribunal may hear such matters or be obliged to pass such information to the appropriate criminal prosecuting authorities including the relevant tax authority, the Office of the Attorney-General of the Federation or the Attorney-General of any State of the Federation or any relevant law enforcement agency for appropriate action.

(12) Appeals from decisions of the Service

(a) 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.

(b) 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 Service and it shall be in such form and be accompanied by such fee as may be prescribed.

(c) Notwithstanding the provisions of subparagraph (b), 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.

(d) 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 Service may charge interests and penalties in addition to recovering the outstanding tax liabilities which remain unpaid from any person through proceedings at the Tribunal.

(13) Appeal by Service

The Service 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 by giving notice in writing through the Secretary to the Tribunal.

(14) Liquidated Money Claim Affidavit

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 defence, 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".

(15) Appeal by Summons

Where the issue before the Tribunal is on interpretation of taxing provisions, other tax laws, rules or regulations without dispute of fact, the Tribunal shall hear and determine the Appeal by affidavit evidence.

(16) Settlement out of Tribunal

(a) 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 this Law.

(b) Where the parties fail to settle within 30 days or such other period as the Tribunal may grant; the case shall proceed to trial.

(17) Procedure before the Tribunal

- (a) As often as may be necessary member of the Tribunal shall meet to hear appeals assigned to the Tribunal.
- (b) 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

members of the Tribunal have fixed a date at their previous hearing.

- (c) Notices, documents, other than decisions of the Tribunal, may be signified under the hand of the Secretary.
- (d) Appeals before the Tribunal shall be held in public.
- (e) 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 Service proves to the satisfaction of the Tribunal appeal that –
 - (i) 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 the Nigeria Tax Act, 2025 and this Law;
 - (ii) the appeal is frivolous or vexatious or constitutes an abuse of the appeal process; or
 - (iii) it is expedient to require the appellant to pay an amount as security for prosecuting the appeal.
- (f) 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 the tax charged upon the appellant for the preceding year of assessment; and one half of the tax charged by the assessment under appeal.
- (g) 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.
- (h) 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.

- (i) 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.

(18) Hearing of an appeal

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.

(19) Application of the Evidence Act

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.

(20) Procedure for the Decision of the Tribunal

- (a) Notice of the amount of the tax chargeable under the assessment as determined by the Tribunal shall be served by the Service upon the taxpayer or upon the person in whose name the taxpayer is chargeable.

(b) An award or judgement of the Tribunal shall be enforced by it.

(21) Appeal to the High Court

(a) 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.

(b) A notice of appeal filed under subparagraph (a) shall set out the grounds of law on which the appellant's case is based.

(c) Where Service 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 (a) to the Secretary within 30 days after the date on which such decision was given.

(d) On receipt of a notice of appeal under subparagraphs (a) or (c), the Secretary to the Tribunal shall cause the notice to be given to the Chief Registrar of the State along with all the exhibits tendered at the hearing before the Tribunal.

(e) The Chief Judge of the State 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.

(22) Right to representation

(a) A complainant or appellant, may either appear in person or authorize a legal practitioner, 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.

(b) 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.

(23). Application of Statutes of Limitation

The provisions of any statute of limitation and pre-action notice under this Act or the provision of the Public Officer Protection Act, Cap. P41, Laws of the Federation of Nigeria, 2004, shall not apply to any appeal brought before the Tribunal.

(24) Powers and Procedures of the Tribunal

(a) The Tribunal may make rules and or practice direction to regulate its procedures.

(b) The Tribunal shall, for the purpose of discharging its functions under this Law, have power to –

- (i) summon and enforce the attendance of any person and examine him on oath;
- (ii) require the discovery and production of documents;
- (iii) receive evidence on affidavits;
- (iv) call for the examination of witnesses or documents;
- (v) Exercise Jurisdiction over all persons and corporate entities that are alleged to have violated the provisions of this Law, its schedules or any regulations made by the State Government under section 153 of this Law..
- (vi) review its decisions;
- (vii) dismiss an application for default or deciding matters exparte;
- (viii) set aside any order or dismissal of any application for default or any order made by it, exparte; and
- (ix) do anything which in the opinion of the Tribunal is incidental to its functions under this Law.

(25) Costs

Each party to an appeal shall bear its own cost.

Third Schedule
Sections 35, 38, 69 & 154
Harmonised Taxes, Levies and Revenue Codes

S/N	Tax Type	Harmonised 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 Regulations 2024; and the Presumptive Tax Regulation, 2025.	Zamfara State Revenue Service.
2.	Stamp Duties	Duty on instruments between individuals	As provided under the Nigeria Tax Act, 2025	Zamfara State Revenue Service.
3.	Property Tax	Encompasses all impositions relating to: (a) Tenement rates (b) Right of Occupancy (c) Ground Rent (d) Land Use Charge (e) Neighborhood Improvement Charge (f) Infrastructure Development Levy (g) Any other land related levies or charges at the rate prescribed in the State Regulations	To be determined by the Zamfara State Government on the advice of the Joint Revenue Board.	Collected by Zamfara State Internal Revenue Service.

		related to Tax and Levy, Fees and Charges		
4.	Road Tax	Motor Vehicle Registration, Renewal and Administration fees	To be determined by the Joint Revenue Board	Zamfara State Internal Revenue Service
5.	Haulage Levy	This harmonises: (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 Joint Revenue Board	Collected by Zamfara State Internal Revenue Service and chargeable only on a commercial vehicle operating haulage service, and strictly payable only at the point of loading and offloading.
6.	Economic Development Levy <i>Explanatory Note:</i> <i>This levy is intended to be an annual payment by businesses operating in Zamfara State.</i>	This harmonises: (a) Business Premises (b) Economic Development Levy (c) Development Levy (d) Environmental Fee (e) Social Service Contribution Levy (f) Mining, Milling & Quarrying Fee (g) Emission control tax (h) Produce Sales Tax (i) Fire Service Fee (j) Motor Park Levy (for state developed parks)	To be determined by the Zamfara State Government on the advice of the Joint Revenue Board.	Zamfara State Internal Revenue Service.

		(k) Borehole fee/Water rate (l) Consumption tax, entertainment and similar taxes (repealed) (m) Any other similar levy or fee payable to the state at the rate as may be prescribed in the State Regulations relating to Tax and Levy, Fees and Charges.		
7.	Harmonised Levy <i>Explanatory Note:</i> <i>This levy is intended to be an annual payment by businesses operating in any Local Government Council in Zamfara State.</i>	This harmonises: (a) Shop (stall) & Kiosk Fee (not due if business premises levy paid) (b) Slaughter slab Fee (c) Motor Park Levy (for LG developed parks) (d) Domestic Animal Fee (e) Bicycle, Truck, Canoe, Wheelbarrow & Cart Fees (f) Merriment & Road Closure Levy (g) On and Off Liquor License Fees (h) Radio & Television License Fees (i) Vehicle Radio License Fees	To be determined by the Zamfara State Government on the advice of the Joint Revenue Board.	Local Government and it may delegate its Authority to Zamfara State internal Revenue Service.

		(j) Any other similar levy or fee payable to a Local Government at the rate prescribed in the State Regulations relating to Tax and Levy, Fees and Charges		
8.	User Charge	This includes: (a) Wrong parking charges (b) Marriage, Birth and Death Registration Fees (c) Naming of Street Registration Fees (d) Signages and Mobile Advertisement (e) Public Convenience, Sewage and Refuse Disposal Fees (f) Customary Burial Ground Permit Fees (g) Religious Places Establishment Permit Fees (h) Wharf Landing Charge (i) Any other User Charge similar levies or charges at the rate prescribed in the State Regulations relating to Tax and Levy, Fees and Charges	To be determined by the State Joint Revenue Committee where applicable.	Payable only when the relevant service is required and the responsible authority is Local Government and it may delegate its authority to Zamfara State Internal Revenue Service.

9	Daily Ticketing	(a) Market Levy (b) Animal Trade Tax (c) Slaughter or Abattoir Fee (d) Transporters' tickets (e) Any other daily tickets and similar charges at the rate prescribed in the State Regulations relating to Tax and Levy, Fees and Charges	To be determined by the State Joint Revenue Committee where applicable.	Zamfara State Internal Revenue Service to collect. The revenue to be shared between the State and Local Government Councils.
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Fourth Schedules

Warrant to Enter Premises Section 77 (7)(a)

FORM OF WARRANT AND AUTHORITY TO ENTER PREMISES, OFFICES ETC.

To: Name of Officer

Name of Defaulting Person

Incorporation or Identification No.

Place of Business

The, in exercise of powers vested in section 77 of this Zamfara State Consolidated Revenue Laws 2025 authorises you to enter the premises, office, place of management or residence of the principal officer, office of the agent or representative of the person that has been suspected by the tax authority to have committed fraud, wilful default, etc., in connection with the tax imposed under the Zamfara State Consolidated Revenue Laws 2025, and whose premises, office, place of management or residence of the principal officer, office of the agent or representative is at; and for the carrying out of your assignment, the said tax authority further authorises 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 and 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 authorised, if necessary, with such assistance as aforesaid, to break open any building in the daytime.

Signed for and on behalf of the (The tax authority) at..... this.....day of.....20....

Signature

Chairman,

(Zamfara State Internal Revenue Service)

Signed under the hand of the Judicial Officer at.....this.....day of.....20....

Signature

Judicial Officer

- (a) Insert the name of the officer who is authorised 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 Service.
- (f) To be signed by the Chairman of the Service.
- (g) To be signed by a Judicial Officer.

Fifth Schedule

Section 80 (2) Form of Warrant of Distraint

To:

- (a)..... Name of Officer;
(b).....Name of Taxpayer;
(c).....Amount of tax to be levied by distress;

The (d)....., in

exercise of powers vested in it by Section 79 of the Zamfara State Consolidated Revenue Law 2025, authorises 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 authorises 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 authorised, if necessary, with such assistance as aforesaid, to break open any building or place in the day time.

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 atthe.....day of.....20.....

Signature (h).....

Chairman

(Zamfara State Internal Revenue Service)

- (a) Insert the name of the officer who is authorised by the tax authority 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 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.

- To be signed by the Chairman of the Service.

Sixth Schedule
Section 162 (1)
Form of Warrant of Deduction at Source

To the Accountant-General of the State,

1. Pursuant to section 39 of the Zamfara State Consolidated Revenue Law, 2025, you are

hereby required to deduct at source and remit to the
(relevant tax authority) within 30 days of the receipt of this warrant, the sum
of.....accruing to the
..... (State, Local Government, or Ministry, Department, Agency
of Government) whose corporate place of business is at.....
....., from its budgetary allocation or such other money accruing to
it, being revenue deducted and not remitted.

2. The particulars of the revenue to be deducted and remitted are as follows -

Withholding Tax Amount of Tax N: K

.....

Other Revenues

Amount of Tax N: K

SIGNED and issued by:

Signature.....thisday of..... 20.....

Chairman

(Zamfara State Internal Revenue Service)

Signature.....thisday of..... 20.....

Judicial Officer

2025

MADE AT GUSAU THIS 18TH DAY OF DECEMBER, 2025 (1447A.H)

This printed impression has been carefully compared by me with the **BILL FOR A LAW TO REPEAL AND RE-ENACT THE ZAMFARA STATE CONSOLIDATED REVENUE LAWS; ESTABLISH THE ZAMFARA STATE INTERNAL REVENUE SERVICE WITH POWERS FOR THE ASSESSMENT, COLLECTION, AND ACCOUNTING FOR REVENUES ACCRUEING TO THE ZAMFARA STATE GOVERNMENT; PROVIDE FOR THE HARMONISATION OF TAX AND NON-TAX REVENUE; ESTABLISH A LEGAL FRAMEWORK FOR EFFECTIVE TAX ADMINISTRATION AND FOR CONNECTED MATTERS.** which was passed by the Zamfara State House of Assembly and found by me to be a true and correct printed copy of the said bill.



MAHMUD ALIYU
CLERK TO THE HOUSE/HEAD OF LEGISLATIVE SERVICE

ASSENTED TO BY ME, THIS 19TH DAY OF DECEMBER, 2025 (1447A.H)



DAUDA LAWAL
EXECUTIVE GOVERNOR, ZAMFARA STATE.