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OGUN STATE BOARD OF INTERNAL REVENUE LAW

A Law, to provide for the establishment of the Ogun State Board of Internal Revenue, the functions of the Board and other matters incidental thereto or connected therewith.

[No. 1 of 1997.]

[Commencement: 30th December, 1996]

PART I

Preliminary

1. Short title

This Law may be cited as the Ogun State Board of Internal Revenue Law.

2. Interpretation

In this Law—

“**Chairman**” means the Chairman of the Board;

“**Commissioner**” means the State Commissioner charged with responsibility for matters relating to Finance;

“**Governor**” means the Governor of the State;

“**member**” means a member of the Board and includes the Chairman of the Board;

“**State**” means Ogun State of Nigeria;

“**the Board**” means the Board of Internal Revenue established under section 3 of this Law.

PART II

Establishment, Composition and Proceedings of the Board

3. Establishment of the Board

There is hereby established for the State a Board to be known as the Board of Internal Revenue (hereinafter in this Law referred to as "the Board") whose operational arm shall be the State Internal Revenue Service (hereinafter in this Law referred to as "the State Service").

4. Incorporation of the Board

The Board shall be a body corporate with perpetual succession and a common seal and shall have power to sue and be sued in its corporate name and to acquire, hold or dispose of movable and immovable properties for the purposes of its functions under this Law or any other tax law.

5. Composition of the Board

(1) The Board shall consist of—

- (a) a Chairman who is the Executive Head of the State Revenue Service, and who shall be a person with not less than 10 years experience in Taxation to be appointed by the Governor from within or outside the State Service;
- (b) the Directors and heads of department within the State Revenue Service;
- (c) a Director from the State Ministry of Finance;
- (d) a legal officer not below the rank of Senior State Counsel, GL 12 from the State Ministry of Justice as Legal Adviser; and
- (e) three other persons to be nominated by the Commissioner on their personal merits.

(2) Notwithstanding that the Legal Adviser to the Board is at any time a member of the Board, he may appear for and represent the Board in his professional capacity in any proceedings in which the Board is a party, but he shall not in such circumstances give evidence on behalf of the Board.

6. Appointment and duties of Secretary

(1) There shall be a Secretary to the Board who shall be an *ex officio* member and who shall be appointed by the Board from within the State Service.

(2) The Secretary shall perform such duties as may from time to time be assigned to him by the Chairman.

7. Tenure of office of non-official members

The non-official members of the Board shall hold office for four (4) years from the date of their respective appointments but shall be eligible for re-appointment for another term.

8. Resignation of non-official members

Any non-official member of the Board may at any time resign his appointment by letter addressed to the Governor and transmitted through the Chairman; such member shall cease to be a member of the Board from the date of receipt of his letter by the Governor.

9. Meetings

(1) The Board may hold as many meetings as may be necessary for the due fulfillment of its functions under this Law; it shall however hold at least one meeting in every three months.

(2) The Secretary shall summon a meeting of the Board whenever the business requiring its attention so warrants or upon the request of a member, and a majority decision of the members on any matter obtained by him in written correspondence shall be treated in all respects as though it were a decision of the Board in actual meeting unless any member has requested the submission of the matter to such meeting.

10. (1) Five members of the Board including the Chairman or any other person presiding in his absence shall form a quorum at every meeting of the Board.

(2) The Chairman shall preside over all meetings of the Board, but in his absence the members present shall nominate one of their number to preside at the meeting.

11. Voting and decision

(1) A member of the Board shall be entitled to one vote and where there is no consensus a decision of the meeting may be taken on any other thing done in the name of the Board by a majority of the members present and voting at the meeting.

(2) The Chairman or any other person presiding in his absence shall have a casting vote apart from his deliberative vote when there is a deadlock.

12. Co-option of members

The Board may co-opt any person to be a member thereof for such meeting or meetings as it may require and the person so co-opted shall have all the rights and privileges of a member except the rights to vote on any question or count for the purpose of forming a quorum.

13. Validity of proceedings

The validity of any proceedings of the Board shall not be affected by any vacancy in its membership or by any irregularity in the appointment of a member.

14. Standing orders

The Board may make standing orders for the purpose of regulating its own proceedings and the manner of transacting its business.

PART III

Functions and Powers of the Board and its Ancillary Bodies

15. Functions

(1) The Board shall be responsible for—

- (a) ensuring the effectiveness and optimum collection of all taxes, levies and penalties due to the State Government under the relevant Laws;
- (b) doing all such things as may be deemed necessary and expedient for the assessment and collection of all taxes, levies and penalties and accounting for all amounts so collected in a manner to be prescribed by the Commissioner;
- (c) making recommendations where appropriate to the State Government and the Joint Tax Board on tax policy, tax reform, tax legislation, tax treaties and exemptions as may be required from time to time;
- (d) generally controlling the management of the State Revenue Service on matters of policy, subject to the provisions of the Law setting up the Service; and
- (e) appointing, promoting, transferring and imposing discipline on employees of the State Service.

(2) The Board shall be autonomous in the day to day running of the technical professional and administrative affairs of the Service.

(3) The Board may by notice in the *Gazette* or in writing authorise any person to exercise or perform or assist or advise in the exercise or performance of any function conferred or imposed on it by the provisions of this Law.

16. Annual revenue estimates

The Board shall in each financial year be responsible for the preparation of detailed revenue estimates of the State in the next ensuing financial year and shall submit same for the consideration of the Commissioner and inclusion in the State Estimates.

17. Establishment of the Technical Committee of the Board

(1) There shall be a Technical Committee of the Board (hereinafter referred to in this Law as "the Technical Committee") which shall consist of—

- (a) the Chairman of the Board as Chairman;
- (b) the Directors within the State Revenue Service;
- (c) the Legal Adviser to the Board; and
- (d) the Secretary to the Board.

(2) The Technical Committee shall—

- (a) have powers to co-opt additional staff from within the State Service in the discharge of its duties;
- (b) consider all matters that require professional and technical expertise and make recommendations to the Board;

- (c) advise the Board on all its powers and duties specifically mentioned in section 15 of this Law;
- (d) attend to such other matters as may from time to time be referred to it by the Board.

18. Establishment of Local Government Revenue Committee

(1) There shall be established in each Local Government Area of the State a committee to be known as the Local Government Revenue Committee (hereinafter referred to in this Law as "the Revenue Committee").

(2) The governing body of the Revenue Committee in each Local Government shall consist of—

- (a) the Supervisor for Finance as Chairman;
- (b) three Local Government Councillors as members; and
- (c) two other members with experience in revenue matters to be nominated by the Chairman of the Local Government on their personal merits.

19. Functions of the Revenue Committee

(1) The Revenue Committee shall be responsible for the assessment and collection of all taxes, fines and rates under its jurisdiction and shall account for all amounts so collected in a manner to be prescribed by the Chairman of the Local Government.

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

PART IV

Miscellaneous

20. Authentication of documents

(1) Any contract or instrument which if entered into or executed by a person not being a body corporate would not be required to be under seal may be entered into or executed on behalf of the Board by the Chairman or any person generally or specially authorised in that behalf by the Board.

(2) The affixing of the seal of the Board shall be authenticated by the signature of the Chairman or in his absence, any person duly acting in his place.

(3) Any document purporting to be a document duly executed under the seal of the Board shall be receivable in evidence and shall until the contrary is proved, be deemed to be so executed.

21. Signification and execution of the powers of the Board

Anything required to be done by the Board under this Law in relation to its functions and powers may be signified under the hand of the Chairman or in his absence any person duly acting in his place.

22. Directions

The Commissioner may give directions of a general or specific nature to the Board with respect to the performance of its functions and the Board shall give effect to such directions.

23. The Governor may by order confer on the Board such additional powers or functions as he may deem fit.

24. Report

The Board shall submit reports of its meetings, decisions and recommendations to the Governor, at least three times a year.

25. Appointment of employees of the Board

The Board may appoint from time to time such employees and agents as it may deem necessary for the efficient discharge of its functions under this Law upon such terms and conditions as it may by regulation make.

26. Grants of pensions, etc., to employees of the Board

The Board may subject to such regulations as may from time to time be made by it—

- (a) grant pensions, gratuities or retiring benefits to its employees and their dependants or the estates of deceased employees;
- (b) establish, maintain and manage a provident fund for the benefit of all its employees;
- (c) require its employees to contribute to any pension or provident fund; and
- (d) by rules make provisions, with the approval of the Governor, for any or all of the aforementioned matters.

27. Remuneration

(1) The remuneration of the Chairman, the Secretary and other members of the Board apart from the non-official members shall be as obtained in the Civil Service of the State for holders of the offices to which they are appointed.

(2) The non-official members of the Board shall receive such remuneration and allowances as the Executive Council may determine.

28. Repeal

The Constitution of the Relevant Tax Authority for Ogun State, Notice No. 4 of 1995 is hereby repealed.

OGUN STATE BOARD OF INTERNAL REVENUE LAW
SUBSIDIARY LEGISLATION

No Subsidiary Legislation
