

## A

## BILL FOR

*Long title.* A Law to amend the Akwa Ibom State Revenue Administration Law, and for other matters connected therewith.

*Commencement.* ( )

*Enactment.* **BE IT ENACTED** by the Akwa Ibom State House of Assembly as follows –

*Amendment of Akwa Ibom State Revenue Law.* 1. The Akwa Ibom State Revenue Administration Law, 2016 (hereinafter referred to as the “Principal Law”) is hereby amended in the subsequent Sections of this Bill.

*Amendment of Section 1.* 2. The Principal Law is hereby amended in sub-section 2 of Section 1 by inserting a new sub-paragraph (d) as follows –

“(d) The Internal Revenue Service shall be autonomous with powers and authority to determine its corporate governance structure, personnel employment and salary scale, among others.”

*Amendment of Section 2.* 3. (1) The Principal Law is hereby amended in sub-section (1) of Section 2 by inserting a new sub-paragraph (f) as follows –

“(f) the Legal Adviser to the Board.”

(2) Section 2 of the Principal Law is hereby further amended by inserting a new sub-section (3) as follows –

“(3) The Board members appointed under sub-paragraph (b) of sub-section (1) of this Section shall be part time members”.

*Amendment of Section 8.* 4. The Principal Law is amended in Section 8 by inserting new sub-sections (2) and (3) as follows –

“(2) No meeting of the Board shall proceed unless a quorum is formed. Five (5) members present at any meeting shall form a quorum, and the meeting shall be chaired by the Chairman or in his absence, a representative.

(3) Voting at the meeting of the Board shall be decided by simple majority and the Chairman shall have a casting vote in the event of a tie.”

*Amendment of Section 10.*

5. The Principal Law is hereby amended in paragraph (b) of Section 10 by inserting immediately after the word “ensuring” the words “as the sole revenue collector for the State.”

*Amendment of Section 14.*

6. The Principal Law is hereby amended in sub-paragraph (a) of sub-section (1) of Section 14 by deleting the said sub-paragraph (a) and replacing it with a new sub-paragraph (a) as follows –

“(a) an amount not less than five percent (5%) and not more than ten percent (10%) of all revenue collected by Akwa Ibom State Internal Revenue Service in the preceding month on a monthly basis”.

*Amendment of Section 21.*

7. The Principal Law is hereby amended in Section 21 by inserting new sub-sections (4) and (5) as follows –

“(4) The Board of Internal Revenue may prepare an annual budget for tax refund as may be approved by the State House of Assembly and the Accountant-General of the State shall open a dedicated account into which shall be paid monies for settling such refunds.

(5) For the purpose of the dedicated account, the Board shall prepare an annual budget for tax to be funded from the Treasury Single Account as may be approved by the State House of Assembly.”

*Amendment of Section 22.*

8. The Principal Law is hereby amended in Section 22 by inserting new paragraphs (u) and (v) as follows –

“(u) act as the sole entity to collect all revenues due to the State Government and may where necessary collaborate with relevant Ministries and Agencies where applicable;

(v) account for all amounts so collected by it or any person or body corporate including Ministries, Departments and Agencies of Government as tax accruable to the Government.”

Amendment of  
Section 69.

9. The Principal Law is hereby amended in sub-paragraph (b) of sub-section 2 of Section 69 by deleting the said sub-paragraph (b) and replacing it with a new sub-paragraph (b) as follows –

“(b) otherwise than for the purpose of this Law or of any other enactment, commits an offence under this Law and shall be liable –

(i) on conviction or indictment to confinement for a term not exceeding fourteen years; or

(iii) on summary conviction to confinement for a term not exceeding two years or a fine of an amount not exceeding ~~₦~~200,000.00 or to both such confinement and fine.”

Amendment of  
Section 70.

10. (1) The Principal Law is hereby amended in sub-Section (1) of Section 70 by deleting the full stop at the end of the sentence, and inserting therein the phrase “and the said directives do not conflict with any of the provisions of this Law.”

(2) Section 70 of the Principal Law is further amended by inserting a new sub-section (3) as follows –

“(3) The Governor shall not give any directive, order or instruction in respect of any particular person which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal conduct of any proceeding whether civil or criminal relating either to the recovery of any tax or to any offence of this Law or any other tax legislation.”

- Amendment of Section 74. 11. The Principal Law is hereby amended in sub-section (1) of Section 74 by deleting the full stop at the end of the sentence, and inserting therein the phrase “for any act done under or in pursuant of this Law.”
- Amendment of Section 79. 12. The Principal Law is hereby amended in sub-paragraph (c) of Section 79 by deleting the said sub-paragraph (c) and replacing it with a new sub-paragraph (c) as follows –  
“(c) for the implementation of tax refunds and other incidental matters.”
- Amendment of Section 78. 13. Section 78 of the Principal Law is hereby amended by deleting the said section and renumbering sections 79 to 86 seriatim.
- Rates and Codes Handbook. 14. Akwa Ibom State Revenue Rates and Codes are as contained in Revenue Rates and Codes Handbook as may be appropriated by the Akwa Ibom State House of Assembly.
- Short Title and Commencement. 15. This Law may be cited as the Akwa Ibom State Revenue Administration (Amendment) Law, 2020, and shall come into force on the ..... day of ....., 2020.

This printed impression has been compared by me with the Bill which has been passed by the Akwa Ibom State House of Assembly and is found to be true and correctly printed copy of the Bill.

SIGNED  
MRS MANDU UMOREN  
Clerk of the House

I assent.

  
**Udom Emmanuel**  
Governor, Akwa Ibom State

Dated this..... day of .....2020