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# <title> CHAPTER B1 - BOARD OF INTERNAL REVENUE LAW </title>

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**BOARD OF INTERNAL REVENUE LAW**

**<lawdescription>A Law to assess the internal revenue of the State and to regulate and control the collection thereof**. </lawdescription>

<lawnumber>[KWS 9 of 1984, KWS 6 of 1987, No. 4 of 2006.] </lawnumber>

<lawdate> [Date of commencement: 6th June, 1984J </lawdate>

**<sections>**

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**<heading>1. Short title</headings>**

<body>This Law may be cited as the Board of Internal Revenue Law, 1984, and shall come into force on the 6th June, 1984. </body> </section>

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**<heading>2. Interpretation </heading>**

<body>In this Law, unless the context otherwise requires—

**"Board"** means the Board of Internal Revenue established by this Law;

**"Chairman"** means the Chairman of the Board;

**"Commissioner"** means the State Commissioner charged with the responsibility for matters relating to finance;

**"Commission"** means the State Civil Service Commission;

**"enactments"** means the enactments referred to in section 4;

**"Governor"** means the Governor of the State;

**"members"** means the Chairman or any other member of the Board; and

**"State"** means Kwara State of Nigeria. </body> </section>

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**<heading> 3. Establishment and membership </heading>**

<body>(1) There is hereby established in the State a body called the Board of Internal Revenue (hereinafter referred to as "the Board") which shall be a body corporate with perpetual succession and a common seal and shall have power to sue or be sued in its corporate name.

(2) The Board shall consist of—

(a) the Chairman, Board of Internal Revenue, who shall be the Chairman and the Chief Executive of the Board;

[KWS 6 of 1987.]

(b) the Director of Revenue who shall be the Deputy Chairman of the Board;

(c) a representative of the Ministry of Finance and Economic Development;

(d) a representative of the Ministry of Justice, not below the rank of Senior State Counsel;

(e) a representative of the Ministry of Commerce and Co-operatives, not below the rank of Principal Commercial Officer;

(f) a representative of the Ministry of Finance and Economic Development, Statistics Division, not below the rank of Principal Statistician;

(g) the Secretary of the State Tenders Board; and

(h) two members of the public, not being persons in the civil service, appointed by the Governor to represent the interests of the community.

[No. 4 of 2006.]

(3) Members of the Board not being ex officio members shall be paid such remuneration or allowance as may be determined by the Commissioner. </body> </section>

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**<heading> 4. Duties of the Board </heading>**

<body>The Board is charged with the following responsibilities:

(a) the due administration of—

(i) the Personal Tax Act;

(ii) the Stamp Duties Act;

(iii) the Liquor (Licensing) Law;

(iv) the Purchase Tax Law; and

(v) such other enactments on tax as may from time to time be enacted or applicable in the State.

(b) to assess, collect and account for all taxes accruing or due under the enactments;

(c) to formulate and execute, where necessary, proposals for the expansion and increase of the internal revenue of the State;

(d) and to do all such things as may be deemed necessary or expedient for the assessment and collection of such taxes.

[No. 4 of 2006.] </body>

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**<heading> 5. Annual estimates </heading>**

<body>The Board shall be responsible for the preparation for the consideration of the Commissioner for inclusion in the State estimates, annual estimates of revenue of the State.</body> </section>

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**<heading> 6. Control by the Commissioner </heading>**

<body> In exercise of the functions and powers conferred upon the Board by this Law, the Board shall be subject to the authority, direction and control of the Commissioner, and any written direction, order or instruction given by the Commissioner shall be carried out by the Board:

Provided that the Commissioner shall not give any direction, order or instruction in respect of any particular person which would have the effect of requiring the Board to raise an additional assessment upon such person or to increase or decrease any assessment made or to be made or any penalty imposed or to be imposed upon or any relief given or to be given to or to defer the collection of any tax, penalty or judgment debt due by such person or which would have the effect of altering the normal course of any proceedings whether civil or criminal, relating either to the recovery of any tax or penalty or to any offence relating to tax. </body> </section>

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**<heading> 7. Tax collected to be paid into Consolidated Fund </heading>**

<body>All monies collected or received for or on account of taxes shall be paid into the Consolidated Fund of the State. </body> </section>

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**<heading> 8. Report </heading>**

<body> The Board shall submit to the Governor, at least three times a year, report of its meetings, decisions and recommendations. </body> </section>

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**<heading> 9. Taxes payable in respect of year commencing </heading>**

<body>The duties and powers conferred upon the Board by this Law shall be exercised in respect of the assessment and collection of, and accounting for, taxes payable in respect of any year of assessment. </body> </section>

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**<heading> 10. Execution of documents </heading>**

<body>(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 any person.

(2) The affixing of the seal of the Board shall be authenticated by the signature of the Chairman or in his absence, by the Deputy Chairman, or some other member authorised generally or specifically by the Board to act for the purpose.

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

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**<heading>11. Signification and execution of powers of Board </heading>**

<body>Anything required to be done by the Board under this Law, in relation to its powers and duties, may be signified under the hand of the Chairman or in his absence or incapacity the Deputy Chairman. </body> </section>

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**<heading> 12. Secretary and other officers of the Board </heading>**

<body>(1) There shall be appointed by the Commission, a Secretary for the Board, who shall be a member of the civil service of the State and who shall have such qualifications and experience as are appropriate for a person required to perform the functions of his office by virtue of this Law.

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

(3) The Commission may at the request of the Board, appoint for the Board, other persons who shall be members of the State civil service to be officers and servants of the Board.

(4) The remunerations and tenure of office of the Secretary and other officers and servants of the Board shall be determined by the Commission after consultation with the Commissioner. </body> </section>

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**<heading> 13. Meetings and procedure </heading>**

<body>(1) The Board may hold such and so many meetings as may be necessary for the due fulfilment of its functions so, however, that it shall hold at least one meeting in every three months.

(2) All meetings of the Board shall be summoned at the direction of the Chairman or, in his absence, the Deputy Chairman, as and when required.

(3) The Chairman shall preside over all meetings of the Board, but in the event of his absence, the Deputy Chairman shall preside.

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

(5) Subject to the provisions of this Law, the Board may regulate its own proceedings. </body> </section>

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**<heading> 14. Quorum </heading>**

<body> Five members of the Board, one of whom shall be the Chairman or the Deputy Chairman, of the Board shall form a quorum at a meeting of the Board. </body> </section>

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**<heading> 15. Power to make regulations </heading>**

<body> The Commissioner may with the approval of the Governor, make regulations generally for the purpose of this Law. </body>

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<cdata> CHAPTER B1

**BOARD OF INTERNAL REVENUE LAW**

SUBSIDIARY LEGISLATION

No Subsidiary Legislation </cdata>

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