

**CHAPTER 64**

**INTERNAL REVENUE BOARD**

**A LAW TO ESTABLISH AN INTERNAL REVENUE BOARD  
FOR THE STATE**

[1 January 1987] Date of  
Commencement.

1. This Law may be cited as Yobe State Internal Revenue Board Law and shall come into force on the 1<sup>st</sup> day of January 1987. Title

2. In this Law, unless the context otherwise requires:- "Board" means Internal Revenue Board established under Section 3 of this Law; Interpretation

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

"**Commissioner**" means the Commissioner for the time being charged with the responsibility for finance;

"**Director**" means the Head of Department; "Functions" include powers and duties;

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

"Member" means a member of the Board and includes the executive Chairman;

"**Personal Income Tax Law**" means the Personal Income Tax Act and includes amendments or legislation which may thereafter amend or replace the same;

"**Revenue**" includes fines, fees and other revenue by whatsoever name called;

"**State**" means Yobe State of Nigeria.

Establishment of  
the Board.

3. (1) There is hereby established in the State a Board to be known as the Internal Revenue Board which shall be a body corporate with perpetual succession and a common seal and shall have the power to enter into contracts and acquire, purchase, hold, lease, mortgage, sell or dispose of any property whether moveable or immovable and may sue and be sued in its corporate name.

(2) The Board shall consist of the following Members to be appointed by the Governor"

- (a) i. An Executive Chairman of the Board
- ii. A representative from each of the Seventeen Local Government Area of the State.
- (b) Ex-Officio Members:
  - i. A representative of Ministry of Justice
  - ii. A representative of Ministry of Finance
  - iii. A representative of Ministry Land and Solid Minerals
  - iv. A representative of Governors office

Section 12(1) Yobe  
State Boards and  
Parastatals Laws  
(Ammendement)  
Law 1999.

4. The Executive Chairman shall be the Chief Executive and the accounting officer, and shall be responsible of running of the day to day activities of the Board.

5. (1) There shall be appointed by the Governor a Secretary to the Board"

(2) The Secretary shall conduct correspondence and keep records of the Board and perform such other administrative duties as the Board may from time to time direct or place under the provisions of this Law or any other enactment.

6. (1) The Executive Chairman shall preside over all meetings of the Board and in his absence, one of the members shall preside.

(2) the Board shall meet atleast four time in a year.

(3) Subject to the provisions of the Law, the Board may regulate its own proceedings.

7. Any seven members, of the Board shall constitute a quorum.

8. (1) For the due administration of the Personal income Tax Act and the performance of the functions of the Commissioner under it, the Board shall stand in place of the Commissioner as defined under the Personal income Tax Act.

Powers and duties  
of the Board.

(2) Subject to the provisions of this Law the Board shall assess, collect and account for all taxes in the State and may do all such things as may be deemed necessary or expedient for the assessment and collection of such taxes.

(3) The Board may by notice in writing, authorise any person to exercise or assist or advise in the exercise or performance of any function conferred or imposed upon the Board by or under this Law.

(4) The Board shall in the exercise or performance of its duties or functions under this Law, be assisted by such members of the public within or without the Civil Service of the State as it may request for such purpose.

(5) The Board shall have control and supervision of all collection of the State Revenue including parastatals.

(6) The Board shall be charged with the formulation from time to time of proposals for the expansion and increase of the internal revenue base of the State.

(7) The Board shall be charged with the planning and preparation of the annual appropriation revenue and expenditure of

the Board and submission thereof to the Commissioner for inclusion in the State Estimates.

Money collected to be paid into Consolidated Revenue.

9. All monies and securities or money collected or received by the Board for or on account of taxes and other revenues imposed under the Personal income Tax Act and other revenue legislation (including subsidiary legislation) shall be paid into the Consolidated Revenue Fund of the State.

Power to engage employees.

10. (1) The Board may from time to time engage such employees as may be necessary for the proper and efficient discharge of its functions under this Law or any other enactment.

(2) Such employees may be engaged upon such terms and conditions as the Governor may on the recommendations of the Board, determine.

(3) Public officers may be transferred or seconded to the Board or may otherwise give assistance thereto.

Funds of the Board

11. (1) The funds of the Board shall be such funds as may from time to time be contributed or granted to it by the State Government, Federal Government or any other source.

(2) The Board may also, with the approval of the Governor from time to time borrow money from any source whether by way of loan, overdraft or mortgage as may be required for the performance of its functions under this Law.

(3) The Board may, from time to time, apply the funds at its disposal for the proper and efficient discharge of its duties under this Law.

Exemption from liability

12. A member of the Board shall not be personally liable for any act or omission done or omitted to be done in the performance or purported performance of the functions conferred upon him under this Law or any other enactment.

13. Notwithstanding the provisions of section 10 of this Law the conditions of service of members and employees of the Board shall be as that of the State Civil Service and the Civil Service Rules and other enactments shall apply to the members and employees with necessary modifications.

Conditions of  
service