

Establishment
of the Governing
Board

- 1 **2.** There is hereby established for the Commission a Governing Board
2 (in this Bill referred to as "the Board") which shall consist of-
- 3 (a) a chairman who shall-
- 4 (i) be a person with good knowledge in revenue issues, finance and
5 administrative matters, and
- 6 (ii) have qualifications and experiences as required to perform the
7 functions of that office under this Bill;
- 8 (b) 2 representative not below the rank of a Director of the Ministries
9 in charge of-
- 10 (i) Finance,
11 (ii) Budget and National Planning;
12 (c) one representative each of the-
- 13 (i) Federal Inland Revenue Service,
14 (ii) Budget Office of the Federation,
15 (iii) Revenue Mobilization and Fiscal Responsibility Commission,
16 (iv) Office of the Auditor-General of Nigeria,
17 (v) Office of the Accountant General of Nigeria, and
18 (d) the Secretary who shall be appointed by members of the Board.
- 19 (2) The membership of the Board shall reflect the six geo-political
20 zones of the Federation.
- 21 (3) The members of the Board shall be appointed by the President
22 subject to confirmation by the Senate.
- 23 (4) The Board shall from time to time elect from among its members a
24 vice-chairman, who shall in the absence of the chairman have all the powers
25 and duties of the chairman, and if neither the chairman nor the vice-chairman is
26 available, shall nominate a person from their own ranks to preside at that
27 meeting.
- 28 (5) The Chairman and other members Board shall -
- 29 (a) be persons with considerable experience from both the public and
30 private sectors to represent the Finance, revenue and business sectors; and

- 1 (b) be persons of unquestionable character and proven integrity.
- 2 (6) The Board shall meet for the conduct of its ordinary meetings at
3 least 4 times in a calendar year.
- 4 (7) Notwithstanding the provision of subsection (6) of this section,
5 the Board may meet to conduct such other business as exigency demands.
- 6 (8) The supplementary provision set out in the Schedule to this Bill
7 shall have effect with respect to the proceeding of the Board and other
8 related matters.
- 9 **3.-(1)** The Chairman or a member of the Board shall each hold
10 office for a term of 4 years and no more.
- 11 (2) The Chairman or a member of the Board of Trustees shall cease
12 to hold office if he-
- 13 (a) becomes of unsound mind;
- 14 (b) becomes bankrupt or makes a compromise with his creditors;
- 15 (c) is convicted of a felony or any offence involving dishonesty,
16 fraud, violence, extortion or intimidation;
- 17 (d) is guilty of serious misconduct in relation to his duties; or
18 (e) is not permanently resident in the Federal Republic of Nigeria.
- 19 **4.-(1)** The Chairman or a member of the Board shall vacate his or
20 her office if he-
- 21 (a) becomes subject to a disqualification contemplated in section
22 3(2) of this bill;
- 23 (b) becomes of unsound mind;
- 24 (c) is absent without the leave of the Secretary for more than two
25 consecutive meetings of the Board.
- 26 (2) The Chairman or a member of the Board may be removed from
27 office by the President, subject to the approval of the Senate, if he is satisfied
28 that it is not in the interest of the Commission or the public that the member
29 should continue in that office.
- 30 (3) The Chairman or a member of the Board may resign his

Tenure of Office
of Members of
Board

Cessation of
Membership

1 appointment by a notice in writing under his hand, addressed to the President.

2 (4) Where a vacancy occurs in the membership of the Board, it shall
3 be filled by the appointment of a successor to hold office for the remainder of
4 the term of office of his predecessor, so that the successor shall represent the
5 same interest and shall be appointed by the President.

Allowances of
Members of Board

6 5. There shall be pay to every member of the Board such allowances
7 as the Commission may from time to time determine.

8 PART II - FUNCTIONS OF THE COMMISSION

Functions of the
Commission

9 6. The Commission shall-

10 (a) complement the Federal Inland Revenue Service in ensuring
11 compliance with payment of tax;

12 (b) develop and implement national policy for tracking down tax
13 defaulters;

14 (c) develop tax compliance strategies;

15 (d) provide for an efficient and effective mechanism in administering
16 the Nigerian tax system;

17 (e) and to protect taxpayers right

18 (f) educate the citizenry on tax matters;

19 (g) collaborate with relevant stakeholders to ensure payment of taxes
20 and proper remittance to the Federation Account;

21 (h) provide a transparent platform on all matters relating to tax;

22 (i) provide sustainable finance and revenue for the government, and

23 (j) perform such other functions as may considered necessary for the
24 attainment of the objective set out in this Bill.

Powers of the
Board

25 7. The Board shall have powers to-

26 (a) manage and superintend the affairs of the Commission;

27 (b) establish committees or specialized departments for the purpose
28 of effective regulation and discharge of the Commission's functions under the
29 Bill;

1 (c) formulate general policies for the regulation and development
2 of the Commission;

3 (d) subject to the provisions of this Bill, make, alter, and revoke
4 rules and regulations for carrying out the functions of the Agency;

5 (e) with the prior consent of the Inspector General of Tax, to
6 borrow or dispose of any property;

7 (f) appoint either on transfer, secondment or leave of absence from
8 any public service of the federation or private sector, such number of
9 employees as may, in the opinion of the Board be required to assist the
10 Commission in the discharge of any of its functions under this Bill, and shall
11 have power to pay such employees remunerations including allowances as
12 the Board may from time to time determine;

13 (g) accept gifts of land, money or other testamentary dispositions,
14 endowments and contributions on such terms and conditions, if any, as may
15 be specified by the donor of the gift (provided that the Commission shall not
16 accept any gift if the conditions attached thereto by the donor are
17 inconsistent with the functions of the Commission);

18 (h) subject to the provisions of this Bill, by general or special order
19 in writing, delegate to any member or officer of the Commission or any other
20 person subject to such conditions, if any, as may be specified in the order,
21 such of its powers and functions under this Bill as it may deem necessary;

22 (i) determine the terms and conditions of service including
23 remunerations of employees;

24 (j) subject to the provisions of this Bill, make staff regulations
25 relating generally to the conditions of service of employees of the
26 Commission and without prejudice to the generality of the foregoing, such
27 regulations may provide for-

28 (i) the appointment, promotion and disciplinary control including
29 dismissal of employee of the Commission, and

30 (ii) procedure for appeals by such employees against dismissal or

1 other disciplinary measures; and

2 (k) do such other thing which in the opinion of the Board and
3 directives of the Inspector-General of Tax are necessary and expedient to
4 ensure the efficient discharge of the functions of the Commission.

5 PART III - STRUCTURE OF THE COMMISSION

Structure of the
Commission

6 **8.**-(1) For the purposes of effective administration, the Commission
7 shall be structured into four operational departments as follows -

8 (a) Investigation and Monitoring;

9 (b) Research;

10 (c) Administration; and

11 (d) Operations.

12 (2) The Board may create additional operational departments and
13 Committees based on management recommendation and prevailing
14 circumstances.

15 (3) Each Department shall be managed by Deputy Inspector General
16 of Tax (DIGT) who shall be charged with the responsibility of coordinating the
17 functions of such department as spelt out in the Administrative manual of the
18 Commission.

19 PART IV - MEMBERSHIP AND ZONAL OPERATIONS OF THE COMMISSION

Membership of
the Commission

20 **9.**-(1) The Commission shall consist of such number of volunteers
21 and regular members as may, from time to time, be recruited by the Board to
22 meet the requirement of the Commission.

23 (2) Members of the Commission shall be made up of such officers and
24 other ranks as the Board may from time to time determine.

Establishment
of Zone and Zonal
operation of the
Commission

25 **10.**-(1) The Board shall-

26 (a) divide Nigeria into such number of zones as it may determine for
27 the effective organization of the Commission;

28 (b) To establish, a zone, to be headed by a Deputy Director-General.

29 (2) Each Zonal Deputy Director-General shall, subject to the
30 direction and overall operation of the Commission, be responsible for

1 coordinating the activities of the Commission in that Zone.

2 **11.**-(1) There shall be established for the Commission, a State Establishment of
3 Inspector of Tax (SIT) in each state of the Federation and the Federal Capital State operation
4 Territory, Abuja

5 (2) The State Inspector of Tax shall subject to the direction and
6 overall operation of the Commission by the Zonal Deputy General, are
7 responsible for carrying out the functions of the Commission in the States
8 and the Federal Capital Territory, Abuja.

9 PART V - STAFF OF THE COMMISSION

10 **12.** There shall be a Director-General who shall-

11 (a) be appointed by the President subject to confirmation by the Appointment of
12 Senate; the Director-General

13 (b) be the Chief Executive and Accounting Officer of the
14 Commission;

15 (c) have qualification and experience as are appropriate for a
16 person required to perform the functions of that office under this Bill, and

17 (d) hold office for a period of 5 years in the first instance and may
18 be eligible for reappointment for a further term of 5 years only and on such
19 terms and conditions as to emoluments, and conditions of service as may be
20 specified in his letter of appointment.

21 **13.** The Director-General shall, subject to the general direction of Duties and powers
22 the Board, be responsible for- of the Director-
General

23 (a) the day-to-day administration of the Commission;

24 (b) keeping the books and records of the proceedings of the Board;

25 (c) the administration of the secretariat of the Board; and

26 (d) the general direction and control of all other employees of the
27 Commission.

28 **14.**-(1) The Board shall appoint for the Commission such number Other staff of the
29 of employees as may in the opinion of the Board be expedient and necessary Commission t
30 for the proper and efficient performance of the functions of the Commission.

1 (2) The terms and conditions of service (including remuneration,
2 allowances, benefits and pensions) of the employees of the Commission shall
3 be as determined by the Board.

4 (3) The volunteers of the Commission shall, for any period they are on
5 duty for the Commission, be provided allowances to cover expenses as may be
6 approved by the Board.

Pensions

7 **15.**-(1) Service in the Commission shall be approved service for
8 purposes of pension.

9 (2) Employees of the Commission shall be entitled to pension,
10 gratuity and other retirement benefits as are enjoyed by persons holding
11 equivalent grades in the Civil Service of the Federation.

12 PART VI - FINANCIAL PROVISIONS

Fund of the
Commission

13 **16.**-(1) There shall be established and maintained by the
14 Commission, a Fund into which shall be paid and credited-

15 (a) all budgetary allocations from the Federal Government;

16 (b) such monies as may, from time to time, be lent, deposited or
17 granted to the Commission by the Government of the Federation or of a State;

18 (c) all grants received from both local and international organization
19 for the purpose of the Commission;

20 (d) all monies received by the Commission as gifts, loans,
21 contributions, testamentary deposition or donations; and

22 (e) all other monies and assets which may accrue to the Commission
23 from time to time.

24 (2) The Fund shall be managed in accordance with rules made by the
25 Director-General of Tax and without prejudice to the generality of the power to
26 make rules under this subsection, the rules shall in particular contain
27 provisions-

28 (a) specifying the manner in which the assets of the Fund are to be
29 held and regulating the making payments into and out of the Fund; and

30 (b) requiring the keeping of proper accounts and records for the

1 purposes of the Fund in such form as may be specified in the rules.

2 (3) The Commission may, subject to the provisions of this Bill and
3 the conditions of any trust created in respect of any property, invest all or any
4 of its funds in any security prescribed by the Trustee Investments Act or in
5 such other securities as may, from time to time, be approved by the Minister.

6 17. The Commission shall apply the proceeds of the fund
7 established pursuant to clause 15 of this Bill to-

Expenditure of
the Commission

8 (a) cost of administration of the Commission;

9 (b) payment of salaries, fees, remuneration, bills, rent;

10 (c) cost of maintenance of any property acquired or vested in the
11 Commission;

12 (d) capital expenditure approved by the Commission;

13 (e) allowances, salaries, remuneration, pensions and gratuities
14 payable to the members of the Board specified in section 5 of this Bill or any
15 Committee of the Board and the employees of the Commission so, however
16 that no payment of any kind under this paragraph (except such as may be
17 expressly authorized by the Board) shall be made to any person who is in
18 receipt of emolument from the government of the federation or a State;

19 (f) the payment for all contracts, including mobilization,
20 fluctuations, variations, legal fees and cost on contract administration;

21 (g) the payment for all purchases; and

22 (h) undertaking such other expenses and activities as are connected
23 with all or any of the functions of the Commission under this Bill.

24 18.-(1) The Commission may accept gifts of land, money or other
25 property on such terms and conditions; considered lawful.

Gifts to the
Commission

26 (2) The Commission shall not accept any gift if the conditions
27 attached by the person or organization making the gift are inconsistent with
28 the functions of the Commission under this Bill.

29 19.-(1) The Commission may, with the approval of the President
30 and subject to such conditions and with such limits as the Federal

Power to borrow

	1	government may impose, borrow money from the Government, a bank, or any
	2	other lending institution or individual necessary and convenient to carry out its
	3	purposes.
	4	(2) No money may be borrowed or any advance be accepted by the
	5	Commission from the Government, its agencies, or any other source within or
	6	outside Nigeria, except with the consent of the Senate.
Account	7	20. The Board shall cause to be kept proper accounts of the
	8	Commission in respect of each year and proper records thereto and shall cause
	9	the accounts to be audited not later than 6 months after the end of each year by
	10	auditors appointed from the list in accordance with the guidelines supplied by
	11	the Auditor-General of the Federation.
Annual estimate and expenditure	12	21. The Commission shall not later than 30th September each year or
	13	other date stipulated by law or policy, submit to the National Assembly an
	14	estimate of expenditure or income of the Commission as approved by the
	15	Board for the next fiscal year for incorporation into the National budget.
Annual report	16	22. -(1) The Board shall prepare and submit to the Minister not later
	17	than 30th June in each year, a report in such form as the Minister may direct, the
	18	activities of the Board during the immediate preceding year, and shall include
	19	in the report a copy of the audited accounts of the Fund for that year and the
	20	auditor's report thereon.
	21	(2) The Minister shall, upon receipt of the report referred to in
	22	subsection (1) of this section, cause a copy of the report and the audited
	23	accounts of the Fund and the auditor's report thereon to be submitted to each
	24	House of the National Assembly.
Exemption from tax	25	23. The Board, funds and its properties shall not be liable to tax by any
	26	government or authority and contributions to the fund shall be recognized for
	27	tax purposes as expenditure towards the sustenance of the donor's business.
	28	PART VII - MISCELLANEOUS PROVISIONS
Penalties for Members of the Commission	29	24. A staff of the Commission who-
	30	(a) contravention of the objects of the Commission;

1 (b) takes part in any subversive activity, including mutiny and
2 disturbance of public peace;

3 (c) abets, incites, conceals or condones the commission of any
4 offence;

5 (d) takes part in an illegal assembly of persons with intention to
6 breach public peace, destroy property or assault any person or group of
7 persons;

8 (e) having knowledge that an offence or any illegal act is about to
9 be committed, fails to inform his superior officer; and

10 (f) takes part in a strike, and assaults his superior officer,
11 commits an offence and shall be liable on conviction to imprisonment for a
12 term not exceeding two years and a termination of his employment.

13 **25.**-(1) A person aggrieved by any action of the Commission under Pre-action notice
14 this Bill, including such action taken on the basis of the Commission's power
15 under this Bill may bring an action in the Federal High Court provided that
16 the aggrieved person shall give the Commission 21 days' notice in writing of
17 the intention to bring an action against such action.

18 (2) The intending plaintiff shall serve on the Commission a formal
19 written notice which shall clearly and explicitly stated-

20 (a) the cause of action;

21 (b) the particulars of the claim;

22 (c) the name and place of abode of the intending plaintiff; and

23 (d) the reliefs which the Plaintiff intends to claim.

24 (3) The notice of intention to initiate an action against Commission
25 referred to in sub clauses (1) and (2) of this clause may be addressed to and
26 delivered to the office of the Inspector-General of Tax.

27 **26.**-(1) Subject to the provisions of this Bill, the provisions of the Limitation of suits
against the
Commission
28 Public Officers Protection Act shall apply in relation to any suit instituted
29 against any officer or employee of the Commission

30 (2) Notwithstanding anything contained in any other law, no suit

1 against any member of the Board, the Director-General or any other officer or
2 employee of the Commission for any act done in pursuance or execution of this
3 Bill or any other law, or of any public duty or authority or in respect of any
4 alleged neglect or default in the execution of this Bill or such law, duty or
5 authority, shall lie or be instituted in any court unless-

6 (a) it is commenced within 3 months next after the act, neglect or
7 default complained of; or

8 (b) in the case of a continuation of damage or injury, within 6 months
9 next after the ceasing thereof.

10 (3) No suit shall be commenced against a member of the Board, the
11 Director-General, officer or employee of the Commission before the
12 expiration of a period of one month after written notice of intention to
13 commence the suit shall have been served upon the Commission by the
14 intending plaintiff or his agent.

15 (4) The notice referred to in sub clause (3) of this clause shall clearly
16 and explicitly state the cause of action, the particulars of the claim, the name
17 and place of abode of the intending plaintiff and the relief which he claims.

Services of
document

18 **27.** A notice, summons or other document required or authorized to be
19 served upon the Commission under the provisions of this Bill or any other law
20 or enactment may be served by delivering it to the Director-General.

Restriction on
execution against
property of the
Commission

21 **28.**-(1) In any action or suit against the Commission, no execution or
22 attachment of process in the nature thereof shall be issued against the
23 Commission.

24 (2) Any sum of money which may, by the judgment of any court, be
25 awarded against the Commission shall, subject to any direction given by the
26 court where notice of appeal of the said judgment has been given, be paid from
27 the general reserve fund of the Commission.

Indemnity of
officers

28 **29.** Every member of the Board, agents or employees of the
29 Commission shall be indemnified from liability incurred in defending any
30 proceeding brought against the persons under this Bill, in the person's capacity

1 as member, agent or employee of the Commission.

2 **30.**-(1) Every Member of the Board, the Director-General or any
3 other officer or employee of the Commission shall treat as confidential any
4 information which is obtained in the exercise of their powers or performance
5 of their duties under this Bill.

Duty of non-
disclosure of
information

6 (2) No member of the Board, the Director-General or any other
7 officer or employee of the Commission shall-

8 (a) use for personal gain, any information obtained in the exercise
9 of their power or duty;

10 (b) disclose any information referred to under subsection (1) of this
11 section except when required to do so by any court or in such other
12 circumstances as may be prescribed by the Board from time to time.

13 (3) Any person who contravenes the provisions of subsection (1)
14 and (2) of this section commits an offence and shall liable on conviction to a
15 fine of not less than ?200,000.00 or imprisonment for a term not exceeding
16 two years or both.

17 **31.**-(1) For the purpose of carrying out the functions conferred on
18 the Commission under this Bill, the Director-General or any other officer
19 or employee of the Commission authorized in that behalf-

Power to obtain
information

20 (a) shall have a right of access to all the records of any person or
21 authority affected by this Bill for the specific purpose of discharging his
22 duties under this Bill, and

23 (b) may by notice in writing to furnish information require that
24 person or authority to furnish information on such matters as may be
25 specified in notice.

26 (2) Any person or authority served with the notice under subsection
27 (1) of this section shall furnish information as required and comply with the
28 notice within a reasonable time.

29 **32.** The President may give directives of a general nature or
30 relating generally to matters of policy with regard to functions of the

Directives by the
President, etc.

	1	Commission and it shall be the duty of the Commission to comply with the
	2	directives.
Regulations	3	33. The Director-General may, on the recommendation of the Board
	4	make regulations as may be necessary or expedient for giving full effect to the
	5	provisions of this Bill and for the administration thereof.
Interpretation	6	34. In this Bill, unless the context otherwise requires -
	7	"Board" means the Governing Board of the Commission;
	8	"Commission" means the National Tax Crimes and Oversight Commission
	9	established by this Bill;
	10	"Minister" means the Minister charged with responsibility for matters relating
	11	to Finance;
	12	"President" means the President of the Federal Republic of Nigeria;
	13	"Volunteer" means persons who not being regular members, or officers or
	14	employees of the Commission; sign up to aid the Commission in the
	15	performance of its functions.
Citation	16	35. This Bill may be cited as the National Tax Crimes and Oversight
	17	Commission (Establishment, etc.) Bill, 2023.

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SCHEDULE

Section 2(8)

SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD

Proceedings of the Board

1.-(1) Subject to the provisions of this Bill and section 27 of the Interpretation Act, the Board may make standing orders regulating its proceedings or those of any of its committees.

(2) The quorum of the Board shall be 5 members and the quorum of any committee of the Board shall be determined by the Board.

2.-(1) The Board shall meet not less than 4 times in each year and subject thereto, the Board shall meet whenever it is summoned by the Chairman, and if the Chairman is required to do so by notice given to him by not less than 3 other members, he shall summon a meeting of the Board to be held with 14 days from the date on which the notice is given.

(2) At any meeting of the Board, the Chairman shall preside but if he is absent, the members present at the meeting shall appoint one of them to preside at the meeting.

(3) Where the Board desires to obtain the advice of any person on a particular matter, the Board may co-opt him for such period as it thinks fit; but a person who is in attendance by virtue of this sub-paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.

Committees

3.-(1) The Board may constitute one or more Committees to carry out, on behalf of the Board, such of its functions or the functions of the Commission as the Board may determine.

(2) A committee constituted under this paragraph 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

1 shall hold office on the committee in accordance with the terms of his
2 appointment.

3 (3) Subject to the provisions of this Bill and the decision of the Board,
4 a committee constituted under this Bill may regulate its own proceedings and
5 business.

6 (4) A decision of a committee of the Board shall be of no effect until it
7 is confirmed by the Board.

8 *Miscellaneous*

9 4.-(1) The fixing of the seal of the Commission shall be authenticated
10 by the signature of the Chairman and any other person authorized generally or
11 specifically to act for that purpose by the Board.

12 (2) Any contract or instrument which, if made or executed by a person
13 not being a body corporate, would not be required to be under seal may be made
14 or executed on behalf of the Commission by the Inspector-General of Tax or
15 any other person generally or specifically authorized to act for that purpose by
16 the Board.

17 (3) Any document purporting to be a document duly executed under
18 the seal of the Commission shall be received in evidence and shall, unless and
19 until the contrary is proved, be presumed to be so executed.

20 5. The validity of any proceeding of the Board or of a committee
21 thereof shall not be adversely affected by any vacancy in the membership of the
22 Board or committee, or by any defect in the appointment of a member of the
23 Board or of the committee, or by reason that a person not entitled to do so took
24 part in the proceedings of the Board or committee.

EXPLANATORY MEMORANDUM

This Bill seeks to establish the National Tax Crimes and Oversight Commission to promote economic efficiency and effectiveness in administering the nation's tax system, detect and deter fraud and abuse in taxation programme and operations and to protect tax payer's rights.