

**A BILL** EXECUTIVE  
**FOR**

AN ACT TO ESTABLISH THE JOINT REVENUE BOARD, THE TAX APPEAL TRIBUNAL AND THE OFFICE OF THE TAX OMBUD, FOR THE HARMONISATION, COORDINATION AND SETTLEMENT OF DISPUTES ARISING FROM REVENUE ADMINISTRATION IN NIGERIA AND FOR RELATED MATTERS

[ ] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria-

PART I

OBJECTIVES AND APPLICATION

1. The objectives of this Act are to-

Objectives

- (a) provide for a legal and institutional framework for the harmonisation and coordination of revenue administration in Nigeria;
- (b) provide a mechanism for efficient dispute resolution; and
- (c) promote the rights of the taxpayers.

2. This Act shall apply throughout the Federal Republic of Nigeria.

Application

PART II

ESTABLISHMENT OF THE JOINT REVENUE BOARD

3.-(1) There is established a body to be known as the Joint Revenue Board ("the Board").

Establishment of the Joint Revenue Board

(2) The Board-

- (a) shall be a body corporate with perpetual succession and a common seal;
- (b) may sue or be sued in its corporate name; and
- (c) may acquire, hold or dispose of its property.

Composition  
of the Board

1 (3) The Board shall have its head office in the Federal Capital  
2 Territory.

3 **4.**-(1) The Board shall consist of-

4 (a) the Chairman, who shall be the Executive Chairman of the Nigeria  
5 Revenue Service;

6 (b) the Chairman of each State Internal Revenue Service, and the  
7 Federal Capital Territory Internal Revenue Service;

8 (c) a representative of the Minister of Finance not below the rank of a  
9 Director;

10 (d) the Director-General of National Identity Management  
11 Commission or its representative not below the rank of a Director;

12 (e) the Chairman of the Revenue Mobilisation, Allocation and Fiscal  
13 Commission or its representative not below the rank of a Director;

14 (f) the Comptroller-General of the Nigerian Immigration Service or a  
15 representative not below the rank of Assistant Comptroller-General;

16 (g) the Corps Marshall of the Federal Road Safety Corps or its  
17 representative not below the rank of an Assistant Corps Marshall; and

18 (h) the Comptroller General of the Nigeria Customs Service or its  
19 representative not below the rank of an Assistant Comptroller General.

20 (i) Notwithstanding the provisions of subsection (1) of this section,  
21 the Board may co-opt any person, body or agency on a need basis not  
22 exceeding two persons.

23 (2) Members of the Board shall serve on a part-time basis.

24 (3) The provisions set out in the First Schedule to this Act shall have  
25 effect with respect to the proceedings of the Board and other matters mentioned  
26 in it.

Functions of the  
Board

27 **5.** The Board shall-

28 (a) integrate and maintain database of Taxpayer Identification  
29 Numbers for every taxable person in Nigeria in collaboration with the Nigeria  
30 Revenue Service, State Internal Revenue Service, Local Government Revenue

- 1 Committee and other relevant Government agencies;
- 2 (b) resolve disputes between various tax authorities on the issue of
- 3 determination of residency;
- 4 (c) advise on double taxation matters within Nigeria;
- 5 (d) resolve disputes between different tax authorities;
- 6 (e) maintain a platform for revenue data collection, integration,
- 7 and exchange of information among the various tax authorities in Nigeria;
- 8 (f) promote harmonisation of taxes, levies, rates, charges and other
- 9 payments and ensure uniformity in revenue administration across Nigeria;
- 10 (g) advise the Federal and State Government on introduction of
- 11 new taxes and changes to existing ones;
- 12 (h) provide periodic impact analysis with recommendations on tax
- 13 framework and capacity building for all tiers of Government;
- 14 (i) collaborate with relevant agencies to carry out surveys,
- 15 ascertain and publish relevant tax indices and statistics;
- 16 (j) recommend, participate, facilitate or initiate fiscal and tax
- 17 policy reform in collaboration with relevant bodies;
- 18 (k) receive, collate, analyse and publish periodic tax revenue
- 19 collected by all tax authorities;
- 20 (l) receive, collate, analyse and publish tax expenditure on account
- 21 of tax waivers, exemptions or incentives granted by each government;
- 22 (m) collaborate with tax authorities to undertake or support
- 23 research or similar measures with a view to stimulating economic
- 24 development and determine the manifestation, extent, magnitude and
- 25 effects of tax fraud, evasion or other matters that affect effective tax
- 26 administration and make recommendations to the Government on
- 27 appropriate intervention and preventive measures;
- 28 (n) provide guidance for the accreditation of tax agents by the
- 29 relevant tax authorities in accordance with the relevant law; and
- 30 (o) carry out any other function as may be assigned to it by an Act of

	1	the National Assembly.
Powers of the Board	2	<b>6.</b> The Board shall-
	3	(a) provide general policy guidelines relating to its functions;
	4	(b) manage and superintend the policies of the Board on matters
	5	relating to the administration of its functions under this Act or any other law;
	6	(c) review and approve the strategic plans of the Board;
	7	(d) employ and determine the terms and conditions of employment
	8	including disciplinary measures of the employees of the Board;
	9	(e) stipulate remuneration, allowances, benefits and pensions of the
	10	staff and employees; and
	11	(f) do such other things which in its opinion are necessary to ensure
	12	the efficient performance of the functions of the Board under this Act.
Conflict of interest and corporate responsibility	13	<b>7.</b> In the discharge of their responsibilities, members of the Board
	14	shall-
	15	(a) act in utmost good faith, with care, skill and diligence;
	16	(b) have fiduciary obligations to the Board;
	17	(c) not act in any circumstance where their personal interest conflict
	18	with the interests of the Board;
	19	(d) not make secret profit in the course of discharging official duties;
	20	(e) not accept any gift or advantage in whatever form or manner, for
	21	anything done or likely to be done with respect to their responsibilities under
	22	this Act; and
	23	(f) adhere to all the duties and obligations specified for directors
	24	under the Companies and Allied Matters Act 2020.
Cessation of membership	25	<b>8.</b> A person shall cease to be a member of the Board where, the person-
	26	(a) no longer occupies the office by virtue of which the person is a
	27	member of the Board;
	28	(b) resigns from appointment as a member of the Board by notice;
	29	(c) dies or becomes incapable of carrying on the functions of the
	30	office either arising from an infirmity of mind or body;

1 (d) becomes bankrupt or makes a compromise with creditors; or  
2 (e) is convicted of a felony or of any offence involving dishonesty  
3 or fraud.

4 **9.**-(1) Any power conferred and any duty imposed upon the Board  
5 may be exercised or performed by the Board or by an officer authorised  
6 generally or specifically in that behalf, by the Board. Delegation of  
power

7 (2) An order, ruling or directive made or given by an officer  
8 authorised by the Board shall not be treated as an order, ruling or directive of  
9 the Board, until ratified by the Board pursuant to the powers vested on the  
10 Board under this Act.

### 11 PART III

#### 12 MANAGEMENT AND STAFF OF THE BOARD

13 **10.**-(1) There shall be for the Board, an Executive Secretary, who  
14 shall be- Executive  
Secretary of the  
Board

15 (a) appointed by the Board;  
16 (b) the chief executive and accounting officer of the Board; and  
17 (c) responsible for the execution of the policies formulated by the  
18 Board and the day-to-day administration of the Board.

19 (2) The Executive Secretary shall-  
20 (a) have requisite qualifications in taxation or related field,  
21 including accountancy, economics or law; and  
22 (b) possess at least 10 years of relevant experience in tax  
23 administration or professional tax practice.

24 (3) The Executive Secretary shall hold office-  
25 (a) for a term of four years, renewable for another term of four  
26 years and no more; and  
27 (b) on such other terms and conditions as may be specified in the  
28 letter of appointment.

29 (4) The Executive Secretary shall be responsible for-

30 (a) issuing notices of meetings of the Board;

1 (b) keeping records of the proceedings of the Board;

2 (c) conducting the Board's correspondence; and

3 (d) carrying out such other duties as the Board may determine.

4 (5) The Executive Secretary shall be paid such emoluments,  
5 allowances and benefits as may be approved by the Board.

Staff of the  
Board

6 **11.**-(1) The Board shall appoint directly, or by way of transfer or  
7 secondment such persons to be employees of the Board-

8 (a) for the proper and efficient performance of the functions of the  
9 Board under this Act; and

10 (b) on terms and conditions, including remuneration, allowances, and  
11 benefits determined by the Board, as specified in the letter of appointment.

12 (2) On grounds of public policy or for the purposes of capacity  
13 building or comparative experience, the Board may approve a temporary stay  
14 of any staff of the Board with agencies, organisations or other bodies subject to  
15 such terms and conditions as the Board may deem fit.

16 (3) The Board may appoint consultants or agents to transact any  
17 business or to do any act required to be transacted or done in the execution of its  
18 functions under this Act.

Pensions

19 **12.**-(1) Employment in the Board shall be subject to the provisions of  
20 the Pension Reform Act and employees of the Board shall be entitled to  
21 pensions and other retirement benefits as prescribed under the Pension Reform  
22 Act.

23 (2) Notwithstanding the provisions of subsection (1) of this section,  
24 nothing shall prevent the Board from appointing any person to any office on  
25 terms which preclude the grant of pensions or other retirement benefits.

26 (3) For the purpose of the application of the provisions of the Pension  
27 Reform Act, any power exercisable by a Minister or other authority of the  
28 Government of the Federation, not being the power to make regulations, is  
29 vested in and shall be exercisable by the Board.



	1	from other sources, including charges for regulatory or statutory services, the
	2	disposal, lease or hire of, or any other dealing with, any property vested in or
	3	acquired by the Board.
Expenditure of the Board	4	<b>15.</b> There shall be chargeable to the fund-
	5	(a) the cost of administration of the Board;
	6	(b) emoluments and allowances payable to the Executive Secretary
	7	and members of the Board;
	8	(c) reimbursements to members of the Board or any committee set up
	9	by the Board for such expenses as may be expressly authorised by the Board;
	10	(d) remunerations and other costs of employment of the staff of the
	11	Board;
	12	(e) amounts payable as pensions and other retirement benefits under
	13	this Act or any other law;
	14	(f) costs of acquisition and upkeep of premises belonging to the Board
	15	and any other capital expenditure of the Board;
	16	(g) investments, maintenance of utilities, staff promotion, training,
	17	research and similar activities;
	18	(h) costs necessary for the day-to-day operations of the Board;
	19	(i) all sums of money payable by the Board by way of grants-in-aids,
	20	gifts, testamentary dispositions, endowments, etc.; and
	21	(j) any other payment for anything incidental to the foregoing
	22	provisions or in connection with or incidental to any other function of the
	23	Board under this Act.
Estimates	24	<b>16.</b> The Board shall cause to be prepared, not later than 30th
	25	September in each year, an estimate of its income and expenditure for the
	26	succeeding year for the purpose of appropriation by the National Assembly.
Accounts and Audit	27	<b>17.</b> The Board shall keep proper accounts and records, and such
	28	accounts shall, not later than six months after the end of each year, be audited
	29	by auditors appointed by the Board from the list and in accordance with the
	30	guidelines supplied by the Auditor-General for the Federation.

1                   **18.**-(1) The Board shall, not later than 30th September in each year,     Annual Report  
2                   submit to the Minister, a report of its activities during the preceding year, and  
3                   shall include in such report the audited accounts of the Board.

4                   (2) The Minister shall within 30 days of receipt of the report  
5                   present a copy to the-

6                   (a) National Economic Council; and

7                   (b) National Assembly.

8                   **19.** The Board may accept gifts of land, money, aids or other assets,     Power to accept  
9                   provided that the terms and conditions of the acceptance are consistent with     gifts  
10                  the functions of the Board under this Act.

11                  **20.** The Board may, with the approval of the National Economic     Power to borrow  
12                  Council, borrow by way of loan, overdraft or otherwise from any source  
13                  such sums as it may require for the performance of its functions and meeting  
14                  of its obligations under this Act.

15                  **21.** The Board shall be exempt from all taxes on income imposed     Tax Exemptions  
16                  under any law in Nigeria, except with respect to its obligations to deduct and  
17                  remit taxes under any of the laws.

18                  **22.** The Executive Secretary of the Board shall-     Accountability

19                  (a) keep proper accounting records, in a manner as may be  
20                  determined by the Board or relevant law, in respect of all-

21                  (i) revenues and expenditure of the Board,

22                  (ii) its assets, liabilities and other financial transactions, and

23                  (iii) other revenues earned by the Board, including income on  
24                  investments;

25                  (b) prepare an annual report, including financial statements, in  
26                  accordance with generally accepted accounting principles and practices;  
27                  and

28                  (c) ensure that the available accounting resources of the Board are  
29                  adequate and used economically in the most effective and efficient manner,  
30                  and the accounting and other financial records are properly safeguarded.

	1	PART V
	2	ESTABLISHMENT OF TAX APPEAL TRIBUNAL
Establishment of Tax Appeal Tribunal	3	<b>23.</b> -(1) There is established a Tax Appeal Tribunal ("the Tribunal") to
	4	exercise the jurisdiction and powers to settle any tax dispute and controversy
	5	arising from the administration of Nigeria Tax Act and Nigeria Tax
	6	Administration Act or any other tax laws made or to be made from time to time
	7	by the National Assembly.
	8	(2) The Minister may by notice in the Federal Gazette specify the
	9	number of zones, matters and places in relation to which the Tribunal may
	10	exercise jurisdiction.
Composition of the Tribunal	11	<b>24.</b> -(1) The Tribunal shall consist of five members to be known as
	12	"Tax Appeal Commissioners" to be appointed by the Minister.
	13	(2) There shall be a Chairman for each zone who shall be a legal
	14	practitioner qualified to practise with not less than 10 years cognate experience
	15	in tax legislation and tax matters.
	16	(3) The Chairman shall preside at every sitting of the Tribunal and in
	17	his absence, the members shall appoint one of them to be the Chairman.
	18	(4) The quorum at any sitting of the Tribunal shall be three members.
Qualification of a Tax Appeal Commissioner	19	<b>25.</b> A person shall be qualified for appointment as a Tax Appeal
	20	Commissioner if the person-
	21	(a) has requisite qualification from a recognised institution, with at
	22	least ten years cognate experience, in law, accounting, business administration,
	23	finance, economics, taxation; or
	24	(b) is a retired public servant, with at least ten years experience in tax
	25	administration; or
	26	(c) has shown capacity in the management of trade or business.
Term of Office	27	<b>26.</b> A Tax Appeal Commissioner shall hold office for a term of three
	28	years, and may be renewed for a further term of three years and no more.
Cessation of Office	29	<b>27.</b> A person shall cease to be a Tax Appeal Commissioner, where the
	30	person-

- 1 (a) attains the age of 70 years;
- 2 (b) resigns by giving three months' notice, addressed to the  
3 Minister or until a person duly appointed as his successor assumes his office,  
4 whichever is earlier;
- 5 (c) becomes incapable of carrying on the functions of the office  
6 arising from an infirmity of mind or body;
- 7 (d) is convicted of a felony or of any offence involving dishonesty  
8 or fraud;
- 9 (e) is removed from office by the Minister on grounds of public  
10 interest or in the interest of the Tribunal;
- 11 (f) has been found guilty of gross misconduct in relation to the  
12 duties of the office; or
- 13 (g) is disqualified from professional qualification by a professional  
14 body by virtue of which the person qualified for the appointment.

15 **28.-(1)** Where the Tax Appeal Commissioner-

Disclosure of  
Interest

- 16 (a) has a direct or indirect interest in a matter which he has been  
17 nominated to serve as a Panel member;
- 18 (b) has an interest that could reasonably conflict with the proper  
19 performance of the functions of the Commissioner; or
- 20 (c) is or was a client to any of the parties in professional capacity,  
21 the Tax Appeal Commissioner shall disclose such interest and refrain from  
22 sitting in any proceeding for the hearing of such appeal.

23 (2) Failure of the Commissioner to disclose the interest under  
24 subsection (1) of this section shall be considered as misconduct and shall be  
25 dealt with in accordance with the provisions of this Act by the Minister.

26 (3) A Tax Appeal Commissioner shall not, during his tenure, as Tax  
27 Appeal Commissioner appear as counsel before the proceedings of the  
28 Tribunal at any zone of the Tribunal.

29 **29.-(1)** The Tribunal shall have power to adjudicate on disputes,  
30 and controversies arising from Nigeria Tax Act and Nigeria Tax

Jurisdiction of  
the Tribunal, etc.

1 Administration Act or any other tax law made by the National Assembly or the  
2 House of Assembly of a State.

3 (2) The Tribunal shall apply such provisions of the laws referred to in  
4 subsection (1) of this section as may be applicable in the determination or  
5 resolution of any dispute or controversy before it.

Remuneration  
and Conditions  
of Service of Tax  
Appeal  
Commissioners

6 **30.** The Tax Appeal Commissioners shall be paid salaries and  
7 allowances to be determined by the Revenue Mobilisation Allocation and  
8 Fiscal Commission and shall be as prescribed in their Letters of Appointment,  
9 provided that neither the salaries and allowances nor the other terms and  
10 conditions of service of a Tax Appeal Commissioner shall be varied to their  
11 disadvantage after appointment.

Coordinating  
Secretary to the  
Tribunal and  
Secretaries to the  
Zones

12 **31.**-(1) The Minister shall appoint a Coordinating Secretary for the  
13 Tribunal, who shall be-

14 (a) responsible for keeping records of the proceedings of the Tribunal;

15 (b) the head of the secretariat and responsible for the-

16 (i) day-to-day administration, and

17 (ii) direction and control of all other employees of the Tribunal.

18 (2) In addition to the Coordinating Secretary, the Minister shall  
19 appoint a Secretary for each of the zones of the Tribunal, who shall be  
20 responsible for-

21 (a) keeping records of the proceedings of the Tribunal at the zone;

22 (b) the day-to-day administration of the Tribunal at the zone; and

23 (c) the direction and control of all other employees of the Tribunal at  
24 the zone.

25 (3) The Secretary shall hold office-

26 (a) for a term of four years, and may be renewed for a further term of  
27 four years and no more; or

28 (b) until the attainment of the age of 60 years, whichever is earlier.

29 (4) The official address of the Secretary appointed for each zone shall  
30 be published in the Federal Gazette.

1 (5) The Secretary shall report to the Coordinating Secretary in the  
2 exercise of the functions in subsection (2) of this section.

3 32.-(1) The Minister shall appoint such other employees as deemed  
4 necessary for the efficient performance of the functions of the Tribunal and  
5 the remuneration of persons so employed shall be determined by the  
6 National Salaries, Incomes and Wages Commission.

Other Staff of the  
Tribunal

7 (2) Employment in the Tribunal shall be subject to the provisions of  
8 the Pension Reform Act and, accordingly, officers and employees of the  
9 tribunal shall be entitled to pensions and other retirement benefits as are  
10 prescribed under the Pension Reform Act.

11 33. The Tribunal shall prepare, not later than 30th September in  
12 each year, an estimate of its income and expenditure for the succeeding year  
13 for the purpose of appropriation by the National Assembly.

Estimates of the  
Tribunal

14 34. The procedure and other matters mentioned in the Second  
15 Schedule to this Act shall apply to the Tribunal.

Procedure of the  
Tribuna

16 PART VI

17 ESTABLISHMENT OF THE OFFICE OF THE TAX OMBUD

18 35.-(1) There is established a body to be known as the Office of the  
19 Tax Ombud.

Establishment  
of the Office of  
the Tax Ombud

20 (2) The Office of the Tax Ombud-

21 (a) shall be a body corporate with perpetual succession and a  
22 common seal;

23 (b) may sue and be sued in its corporate name;

24 (c) may own or dispose of property whether movable or  
25 immovable.

26 (d) The Office of the Tax Ombud shall have its Head Office in the  
27 Federal Capital Territory and, at least, a branch office in each of the six geo-  
28 political zones.

29 36.-(1) There shall be a Tax Ombud who shall-

Appointment  
of the Tax Ombud

1 (a) be appointed by the President on the recommendation of the  
2 Minister;

3 (b) be a citizen of Nigeria;

4 (c) have relevant qualifications and, at least 10 years cognate  
5 experience in taxation, law, accounting, auditing, administration or dispute  
6 resolution; and

7 (d) hold office for a term of 4 years, and may be renewed for a further  
8 term of 4 years and no more.

9 (2) The Tax Ombud shall be the Chief Executive and Accounting  
10 Officer of the Office of the Tax Ombud.

Cessation of  
Tenure of the  
Ombud

11 **37.** A person shall cease to be the Tax Ombud, where the person-

12 (a) resigns from the appointment by notice, addressed to the  
13 President;

14 (b) becomes incapable of carrying on the functions of the office either  
15 arising from an infirmity of mind or body;

16 (c) becomes bankrupt or makes a compromise with creditors;

17 (d) is convicted of a felony or of any offence involving dishonesty or  
18 fraud;

19 (e) is removed from office by the President on grounds of public  
20 interest;

21 (f) has been found guilty of contravening the Code of Conduct Bureau  
22 and Tribunal Act, or gross misconduct in relation to their duties; or

23 (g) is disqualified from professional qualification by a professional  
24 body by virtue of which the person qualified for the appointment.

Staff of the  
Office of the  
Ombud

25 **38.**-(1) The Office of the Tax Ombud may appoint such officers and  
26 other staff as may be considered necessary for the efficient performance of the  
27 functions and exercise of the powers of the Office under this Act.

28 (2) The staff shall be subject to such terms and conditions of service as  
29 may be determined by the Office of the Tax Ombud with the approval of the  
30 Minister.

1 (3) The staff shall perform their duties under the direction and  
2 supervision of the Office of the Tax Ombud.

3 (4) Employment in the Office of the Tax Ombud shall be subject to  
4 the provisions of the Pension Reform Act and officers and employees of the  
5 Office of the Tax Ombud shall be entitled to pensions and other retirement  
6 benefits as prescribed under the Pension Reform Act.

7 (5) Staff of the Office of the Tax Ombud shall be persons who have  
8 relevant qualifications and experience in taxation, law, accounting,  
9 auditing, administration, or any other field related to the functions and  
10 powers of the office.

11 39.-(1) For the purpose of this Act, an officer of the office of the Tax  
12 Ombud may be authorised to administer oaths and to authenticate various  
13 affidavits, affirmations, or declarations.

Oath Administration  
and Document  
Authentication

14 (2) Authenticated documents in subsection (1) of this section shall  
15 be accepted as evidence in legal proceedings and no further verification or  
16 proof of the individual's signature, seal, or official capacity is required in this  
17 regard.

18 40.-(1) The Office of the Tax Ombud shall have the powers  
19 necessary or expedient for the performance of its functions under this Act,  
20 including power to-

Powers and Functions  
of the Office of  
the Tax Ombud

21 (a) serve as an independent and impartial arbiter to review and  
22 resolve complaints relating to tax, levy, regulatory fee and charges, customs  
23 duty or excise matters;

24 (b) review complaint against tax officials and authorities and  
25 resolve it through mediation or conciliation by adopting informal, fair and  
26 cost-effective procedures;

27 (c) receive and investigate complaints lodged by taxpayers  
28 regarding the actions or decisions of the tax authorities, agencies or their  
29 officials;

30 (d) enter and inspect any premises or place where any tax authority,

1 agency or official performs any function or duty under any law imposing taxes,  
2 levies, charges and fees for the purpose of carrying out investigation;

3 (e) invite and examine any person who may have information or  
4 evidence relating to a complaint or an investigation;

5 (f) make recommendations of its findings to the revenue authorities  
6 and other government agencies on matters relating to taxes, levies, charges and  
7 fees, for implementation;

8 (g) institute legal proceedings on behalf of the taxpayer;

9 (h) provide information and raise awareness of taxpayer rights and  
10 obligations, functions of the tax authorities and the role of the office of the Tax  
11 Ombud;

12 (i) identify and review systemic and emerging issues on fiscal policies  
13 and its impact on the tax system, in collaboration with the relevant agencies;

14 (j) serve as a watch-dog against any arbitrary fiscal policy of the  
15 government or by any of its agency and report such policy to the National  
16 Assembly;

17 (k) issue guidelines, directives or orders for the resolution of  
18 complaints or the implementation of recommendations; and

19 (l) delegate any of the powers or functions to any officer of the Tax  
20 Ombud.

21 (2) In the exercise of its functions under this Act, the Office of the Tax  
22 Ombud shall not charge a fee.

Conflict of  
interest

23 **41.** An officer of the Office of the Tax Ombud, in the exercise of the  
24 functions under section 58 of this Act, shall-

25 (a) act in utmost good faith, with care, skill and diligence;

26 (b) maintain independence and impartiality at all times;

27 (c) not act in any circumstance where personal interests conflict with  
28 the functions of the Office of the Tax Ombud;

29 (d) disclose any conflict of interest in relation to any complaint or  
30 investigation and an officer so conflicted shall refrain themselves from dealing

1 with such complaint or investigation;

2 (e) not make secret profit in the course of discharging official  
3 duties;

4 (f) not accept any gift or advantage in whatever form or manner, for  
5 anything done or likely to be done with respect to their responsibilities under  
6 this Act; and

7 (g) not publish studies, research, findings, recommendations,  
8 insights, or proposals concerning any matter under consideration by the  
9 Office of the Tax Ombud.

10 42. The Office of the Tax Ombud shall not have jurisdiction to-

Limitations on  
Authority

11 (a) interpret tax legislations other than to the extent that it relates to  
12 operational, procedural or administrative issues arising from the application  
13 of the provisions of the relevant tax law;

14 (b) review or determine issues that are subjudice before a court of  
15 competent jurisdiction or tribunal on the date of the receipt of a complaint;

16 (c) determine any tax liability or duty or issue tax assessment; or

17 (d) review any complaint by or on behalf of a tax official  
18 concerning matters relating to the relevant tax authority in respect of any  
19 personal grievance relating to the office.

20 43.-(1) The Office of the Tax Ombud shall establish and maintain a  
21 fund from which shall be defrayed all expenditure reasonably incurred for  
22 the execution of its functions under this Act.

Funds of the  
Office of the  
Tax Ombud

23 (2) There shall be paid and credited to the fund established  
24 pursuant to subsection (1) of this section-

25 (a) take-off grants from the Federal Government;

26 (b) moneys as may be appropriated by the National Assembly;

27 (c) gifts of land, money or other property on such terms and  
28 conditions as may be specified by the person or organisation making the gift  
29 provided that the terms and conditions are not contrary to the objectives and  
30 functions of the Office of the Tax Ombud under this Act; and

	1	(d) all other monies which may accrue to the Office of the Tax Ombud
	2	including the disposal, lease or hire of, or any other dealing with, any property
	3	vested in or acquired by the Office of the Tax Ombud.
Expenditure of the Office of the Tax Ombud	4	<b>44.</b> There shall be chargeable to the fund-
	5	(a) emoluments and allowances payable to the office of the Tax
	6	Ombud;
	7	(b) remunerations and other costs of employment of the staff of the
	8	office of the Tax Ombud;
	9	(c) amounts payable as pensions and other retirement benefits under
	10	or pursuant to this Act or any other enactment;
	11	(d) costs of acquisition and upkeep of premises as well as any other
	12	capital expenditure belonging to the office of the Tax Ombud;
	13	(e) investments, maintenance of utilities, staff promotion, training,
	14	research and similar activities;
	15	(f) costs necessary for the day-to-day operations of the office of the
	16	Tax Ombud;
	17	(g) all sums of money payable by the office of the Tax Ombud by way
	18	of grants-in-aids, gifts, testamentary dispositions, endowments, etc.; and
	19	(h) any other payment for anything incidental to the foregoing
	20	provisions or in connection with or incidental to any other function of the office
	21	of the Tax Ombud under or pursuant to this Act.
Estimates of the Office of the Tax Ombud	22	<b>45.</b> The Tax Ombud shall cause to be prepared, not later than 30th
	23	September in each year, an estimate of income and expenditure for the
	24	succeeding year for the purpose of appropriation by the National Assembly.
Accounts and Audit	25	<b>46.</b> The Tax Ombud shall keep proper accounts and records, and such
	26	accounts shall, not later than six months after the end of each year, be audited
	27	by auditors appointed from the list and in accordance with the guidelines
	28	supplied by the Auditor-General for the Federation.
Reports	29	<b>47.-(1)</b> The Tax Ombud shall, not later than 30th September in each
	30	year, submit to the Minister, a report of activities during the immediately

1 preceding year, and shall include in such report the audited accounts of the  
2 Office of the Tax Ombud.

3 (2) The Minister shall within 30 days of receipt of the report  
4 present a copy to the President and the National Assembly.

5 (3) The Tax Ombud shall publish a quarterly report within 30 days  
6 of the end of each quarter containing relevant details, including a summary  
7 of identified systemic and emerging issues.

8 **48.** The procedure and other matters mentioned in the Third  
9 Schedule to this Act shall apply to the Office of the Tax Ombud.

Procedures of the  
Office of the Tax  
Ombud

#### 10 PART VII

#### 11 MISCELLANEOUS PROVISIONS

12 **49.** Subject to the provisions of this Act, the National Economic  
13 Council (NEC) may give to the Board such directives of fiscal policy or  
14 revenue matters, with regards to the exercise of its functions as may be  
15 considered necessary and the Board shall comply with the directives.

Directive by the  
National Economic  
Council

16 **50.**-(1) Without prejudice to the provisions of any other law  
17 concerning data privacy, data protection, and unlawful disclosure of  
18 institutional information or communication, all internal memorandum and  
19 communication of the Board shall be confidential.

Information and  
documents to be  
confidential

20 (2) Except as otherwise provided under this Act, any other law or  
21 any enabling agreement or arrangement or as otherwise authorised by the  
22 Board or the Executive Secretary, any person who discloses institutional  
23 information, communication, document or internal memorandum of the  
24 Board, commits an offence under this Act and is liable on conviction, to a  
25 fine of N1,000,000.00 or to imprisonment for a term not exceeding three  
26 years or both.

27 **51.**-(1) A person in an official duty or being employed in the  
28 administration of this Act shall regard and deal with all documents and  
29 information as secret and confidential.

Official secrecy  
and confidentiality

30 (2) A person in possession of or in control of, originals or copies of

1 any document or information, who at any time communicates or attempts to  
2 communicate such information or anything contained in such document, other  
3 than a person to whom he is authorised by the Board to communicate it,  
4 commits an offence under this Act and is liable on conviction, to fine of  
5 N500,000.00 or to imprisonment for a term not exceeding three years or both.

Endorsement

6 **52.** Anything done or required to be done by the Board pursuant of  
7 any of its powers or functions under this Act may be endorsed under the hand of  
8 the Chairman, Executive Secretary or of an officer who has been duly  
9 authorised by the Board for the purpose under this section.

Limitation of  
suits against  
the Board

10 **53.**-(1) Subject to the provisions of this Act, the provisions of the  
11 Public Officers Protection Act shall apply in relation to any suit instituted  
12 against any member of the Board, the Executive Secretary, officer or employee  
13 of the Board or the Board itself.

14 (2) Notwithstanding anything contained in any other law, no suit shall  
15 lie or be instituted in any court against the Board, Executive Secretary, a  
16 member of the Board, or employee of the Board for any act done in pursuance  
17 to or execution of this Act or in respect of any alleged neglect or default, unless  
18 it is commenced-

19 (a) within six months after the act, neglect or default complained of;

20 (b) in the case of a continuation of damage or injury, within six  
21 months after the ceasing of such damage or injury.

22 (3) No suit shall be commenced against the Board, Executive  
23 Secretary, a member of the Board, or employee of the Board until the expiration  
24 of one month after a written notice of intention to commence the suit has been  
25 served on it by the intended plaintiff or his agent.

26 (4) The notice referred to in subsection (3) of this section shall clearly  
27 state the-

28 (a) cause of action;

29 (b) particulars of claim;

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

1	(d) relief to be claimed.	
2	<b>54.</b> A notice, summons or other document required or authorised to	Service of documents
3	be served on the Board under the provisions of this Act or any other law may	
4	be served by delivering it to the Executive Secretary, through registered post	
5	or courier; addressed to the Executive Secretary at the head office of the	
6	Board, or forwarded to his approved or authorised e-mail address.	
7	<b>55.</b> -(1) In any action or suit against the Board, no execution or	Restriction on execution against property of the Board
8	attachment of process shall be issued against the Board unless three months'	
9	notice of the intention to execute or attach has been given to the Board.	
10	(2) Any sum of money which by the judgement of any court has	
11	been awarded against the Board shall, subject to any direction given by the	
12	court, where no notice of appeal against the judgement has been given, be	
13	paid from the fund of the Board.	
14	<b>56.</b> The Executive Secretary, any member of the Board, officer or	Indemnity
15	employee of the Board shall be indemnified out of the assets of the Board	
16	against any liability incurred in defending any legal proceeding brought	
17	against them in their capacity as Executive Secretary, member of the Board,	
18	or an employee of the Board.	
19	<b>57.</b> -(1) The Personal Income Tax Act Cap. P8 L.F.N. 2004, is	Consequential Amendment
20	amended by deleting section 86 ("the deleted section").	
21	(2) Without prejudice to section 6 of the Interpretation Act, the	
22	amendment of the Act referred to in subsection (1) of this section shall not	
23	affect anything done or purported to have been done under the deleted	
24	section.	
25	<b>58.</b> Notwithstanding the provisions of section 57 of this Act-	Savings and Transitional Provisions
26	(a) anything done or purported to have been done by the Joint Tax	
27	Board, shall continue to subsist as if done under this Act, and any action or	
28	purported action shall be deemed to have been taken by the Board	
29	established under this Act;	
30	(b) all assets, funds, resources and other immovable property	

1 which before the commencement of this Act were vested in the Joint Tax Board  
2 shall be vested in the Board established under this Act;

3 (c) all rights, interest, obligations and liabilities of the Joint Tax Board  
4 existing before the commencement of this Act under any contract or  
5 instrument, or in law or in equity, shall by virtue of this Act be assigned to and  
6 vested in the Board established under this Act;

7 (d) all persons shall as from the commencement of this Act have the  
8 same rights, powers and remedies against the Board established under this Act  
9 as they had against the Joint Tax Board before the commencement of this Act;

10 (e) any regulation, order, rules or notice made or issued or deemed to  
11 be made or issued by, or for the purpose of, the Joint Tax Board existing before  
12 the commencement of this Act shall be deemed to have been made or issued by  
13 or for the purpose of the Board and shall continue in force until revoked or  
14 amended, subject to such modifications as may be applicable to the Board  
15 established under this Act;

16 (f) any proceedings commenced or pending immediately prior to the  
17 commencement of this Act shall be continued and disposed of under the  
18 deleted section;

19 (g) a reference to the Joint Tax Board, or any person under their  
20 control or a document issued in the name of the Joint Tax Board, to be read,  
21 unless the context otherwise requires, as a reference to the Board or any person  
22 under the control of the Board established under this Act;

23 (h) the Secretary to the Board appointed before the commencement of  
24 this Act shall continue to hold office for the unexpired duration of his term as  
25 Executive Secretary as if he has been appointed under this Act;

26 (i) the staff of the Board before the commencement of this Act shall  
27 continue to hold office and under the same terms and conditions.

Interpretation

28 **59.** In this Act-  
29 "Board" means the Joint Revenue Board of Nigeria established pursuant to  
30 section 1 of this Act;

- 1 "Chairman" means the Chairman of the Board appointed pursuant to section  
2 4(2) (a) of this Act;
- 3 "Consultants" includes tax practitioners, accountants, legal practitioners or  
4 any other recognised professionals that have been certified by relevant  
5 professional bodies in Nigeria;
- 6 "Document" includes any record of information supporting accounts and  
7 accounting records, including reports or correspondences or memoranda or  
8 minutes of meeting, however compiled, recorded or stored, whether in  
9 written or printed form or micro-film, digital, magnetic, electronic or optical  
10 form or otherwise and all types of information stored in computer and any  
11 other similar equipment;
- 12 "Executive Secretary" means the Executive Secretary of the Board  
13 appointed under section 10 of this Act;
- 14 "Government" means the Federal Government, State Government or the  
15 Federal Capital Territory, and Local Government Council;
- 16 "Gross Misconduct" has the meaning ascribed to it in the Public Service  
17 Rules of the Federal Republic of Nigeria;
- 18 "Minister" means the Minister charged with responsibility for matters  
19 relating to finance and "Ministry" shall be construed accordingly;
- 20 "Nigeria" for the purpose of this Act , means the Federal Republic of  
21 Nigeria, and when used in a geographical sense, it includes the territorial  
22 waters of the Federal Republic of Nigeria, and any area outside the territorial  
23 waters, including the continental shelf, which in accordance with  
24 international law has been or may hereafter be designated, under the law of  
25 the Federal Republic of Nigeria, as an area within which the right of the  
26 Federal Republic of Nigeria with respect to the seabed, its subsoil, its  
27 superjacent waters and their natural resources may be exercised now and in  
28 the future;
- 29 "person" includes an individual, a body of individuals, a company or body of

1 companies, any incorporated or unincorporated body of persons;  
2 "President" means the President of the Federal Republic of Nigeria;  
Short title 3 **60.** This Bill may be cited as the Joint Revenue Board of Nigeria  
4 (Establishment) Bill, 2024.

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FIRST SCHEDULE

*[Section 4(4)]*

SUPPLEMENTARY PROVISIONS RELATING TO THE PROCEEDINGS  
OF THE BOARD

*Proceedings of the Board*

1. Subject to this Act and Section 27 of the Interpretation Act, the Board shall have power to regulate its proceedings and may make standing orders with respect to the holding of its meetings, and those of its committees, notices to be given, the keeping of minutes of its proceedings, the custody and production for inspection of such minutes and such other matters as the Board may, from time to time, determine.

2. There shall be at least four ordinary meetings of the Board in every calendar year and subject thereto, the Board shall meet whenever it is convened by the Chairman, and if the Chairman is requested to do so by notice given by not less than four other members, a meeting of the Board shall be convened within 14 days from the date on which the notice was given.

3. Every meeting of the Board shall be presided over by the Chairman and if the Chairman is unable to attend a particular meeting, the members present at the meeting shall elect one of them to preside over the meeting.

4. The quorum of any meeting of the Board shall be one - third of members consisting of the Chairman of the Board.

5. The Board shall meet for the conduct of its business at such places in Nigeria and on such days as the Chairman may appoint.

6. A question put before the Board at a meeting shall be decided by consensus and where this is not possible, by a majority of the votes of the members present and voting.

7. The Chairman of the Board shall, in the case of an equality of votes, have a casting vote in addition to a deliberative vote.





1 (3) Notwithstanding the provisions of subparagraph (2) of this  
2 paragraph, the Tribunal may entertain an appeal after the expiry of the said  
3 period of 30 days if it is satisfied that there was sufficient cause for the delay.

4 (4) Where a notice of appeal is not given by the appellant as required  
5 under this paragraph within the period specified, the assessment or demand  
6 notices shall become final and conclusive and the relevant tax authority may  
7 charge interests and penalties in addition to recovering the outstanding tax  
8 liabilities which remain unpaid from any person through proceedings at the  
9 Tribunal.

10 *Appeals by Relevant Tax Authorities*

11 3. A relevant tax authority aggrieved with the non-compliance by a  
12 taxable person in respect of any provision of the tax laws or in respect of any  
13 assessment, demand notice, action or decision may appeal to the Tribunal in the  
14 Zone where the taxable person is resident giving notice in writing through the  
15 Secretary to the Tribunal.

16 *Liquidated Money Claim Affidavit*

17 4. Where an Appeal is made to the Tribunal in respect of a claim to  
18 recover a debt or liquidated money demand and the Appeal is supported by an  
19 affidavit setting forth the grounds upon which the claim is based and stating  
20 that in the deponent's belief there is no defence, the Tribunal shall, if satisfied  
21 that there are good grounds for believing that there is no defence, enter the  
22 Appeal for hearing in what shall be called the "Liquidated Money Claim  
23 Appeal".

24 *Appeal by Summons*

25 5. Where the issue before the Tribunal is on interpretation of taxing  
26 provisions, rules or regulation without dispute of fact, the Tribunal shall hear  
27 and determine the Appeal by affidavit evidence.

28 *Settlement out of Tribunal*

29 6.-(1) Where an Appeal is before the Tribunal for the first time, the  
30 Chairman may grant to the parties time, not exceeding 30 days, within which

1 parties may explore possibilities for settlement of the dispute under the  
2 provision of the Nigeria Tax Administration Act.

3 (2) Where the parties fail to settle within 30 days or such other  
4 period as the Tribunal may grant, the case shall proceed to trial.

5 *Procedure before Tax Appeal Tribunal*

6 7.-(1) As often as may be necessary, Tax Appeal Commissioners  
7 shall meet to hear appeals in the jurisdiction or zone assigned to that  
8 Tribunal.

9 (2) The Secretary to the Tribunal shall give seven clear days' notice  
10 to the parties of the date and place fixed for the hearing of each appeal,  
11 except in respect of any adjourned hearing for which the Tax Appeal  
12 Commissioners have fixed a date at their previous hearing.

13 (3) Notices, documents, other than decisions of the Tribunal, may  
14 be signified under the hand of the Secretary.

15 (4) Appeals before the Tax Appeal Commissioners shall be held in  
16 public.

17 (5) The onus of proving that the assessment complained of is  
18 excessive or due for payment, as the case may be, shall be on the appellant.  
19 At the hearing of an appeal, where the representative of the relevant tax  
20 authority proves to the satisfaction of the Tribunal appeal that-

21 (a) the appellant has for the year of assessment concerned, failed to  
22 prepare and deliver to the tax authority returns required to be furnished  
23 under the relevant provisions of the Nigeria Tax Act and Nigeria Tax  
24 Administration Act;

25 (b) the appeal is frivolous or vexatious or constitutes an abuse of  
26 the appeal process; or

27 (c) it is expedient to require the appellant to pay an amount as  
28 security for prosecuting the appeal, the provisions of subparagraphs (7) and  
29 (8) of this paragraph shall apply.

30 (6) The Tribunal may adjourn the hearing of the appeal to any

1 subsequent day and order the appellant to deposit with the tax authority, before  
2 the day of the adjourned hearing, an amount on account of the tax charged by  
3 the assessment under appeal equal to, the lesser of-

4 (a) the tax charged upon the appellant for the preceding year of  
5 assessment; and

6 (b) one half of the tax charged by the assessment under appeal.

7 (7) Where the appellant fails to comply with the order, the assessment  
8 against which he has appealed shall be confirmed and the appellant shall have  
9 no further right of appeal in the tribunal with respect to that assessment.

10 (8) The Tribunal may, after giving the parties an opportunity of being  
11 heard, confirm, reduce, increase or annul the assessment or make any such  
12 order as it deems fit.

13 (9) Every decision of the Tribunal shall be recorded in writing by the  
14 Chairman and a certified copy of such decision shall be supplied to the  
15 appellant or the tax authority by the Secretary, upon a request made within 7  
16 days of the decision.

17 (10) Where on the hearing of an appeal-

18 (a) no accounts, books or records relating to profits were produced by  
19 or on behalf of the appellant;

20 (b) such accounts, books or records were produced but rejected by the  
21 Tribunal on the ground that it had been shown to its satisfaction that they were  
22 incomplete or unsatisfactory;

23 (c) the appellant or a representative, at the hearing of the appeal, has  
24 neglected or refused to comply with a notice from the Secretary to the Tribunal,  
25 without showing any reasonable cause; or

26 (d) the appellant or any person employed, whether confidentially or  
27 otherwise, by the appellant or an agent (other than a legal practitioner or  
28 accountant acting for them in connection with their liability to tax) has refused  
29 to answer any question put to them by the Tribunal, without showing any  
30 reasonable cause,

1 the Chairman of the Tribunal shall record particulars of the same in his  
2 written decision.

3 *Application of the Evidence Act*

4 8. The proceedings of the Tribunal and its decisions shall not be  
5 impeached for non-compliance with the strict provisions of the Evidence  
6 Act.

7 *Procedure following decision of the Tribunal*

8 9.-(1) Notice of the amount of the tax chargeable under the  
9 assessment as determined by the Tribunal shall be served by the relevant tax  
10 authority upon the taxpayer or upon the person in whose name the taxpayer  
11 is chargeable.

12 (2) An award or judgement of the Tribunal shall be enforced as if it  
13 were a judgement of the Federal High Court upon registration of a copy of  
14 such award or judgement with the Chief Registrar of the Federal High Court  
15 by the party seeking to enforce the award or judgement.

16 *Appeal to the Federal High Court*

17 10.-(1) Any person dissatisfied with a decision of the Tribunal  
18 constituted under this Act may appeal against such decision on a point of law  
19 to the Federal High Court upon giving notice in writing to the Secretary to  
20 the Tribunal within 30 days after the date on which such decision was given.

21 (2) A notice of appeal filed pursuant to subparagraph (1) of this  
22 paragraph shall set out the grounds of law on which the appellant's case is  
23 based.

24 (3) Where the relevant tax authority is dissatisfied with the  
25 decision of the Tribunal, it may appeal against such decision to the High  
26 Court on points of law by giving notice in writing as specified in  
27 subparagraph (1) of this paragraph to the Secretary within 30 days after the  
28 date on which such decision was given.

29 (4) On receipt of a notice of appeal under subparagraphs (1) or (3)  
30 of this paragraph, the Secretary to the Tribunal shall cause the notice to be

1 given to the Chief Registrar of the High Court along with all the exhibits  
2 tendered at the hearing before the Tribunal.

3 (5) The Chief Judge of the High Court may make rules providing for  
4 the procedure in respect of appeals made under this Act and until such rules are  
5 made, the High Court rules relating to hearing of appeals shall apply to the  
6 hearing of an appeal under this Act.

7 *Right to Representation*

8 11.-(1) A complainant or appellant, may either appear in person or  
9 authorise one or more legal practitioners, a professional with the requisite  
10 knowledge and experience in tax matters or any of its officers to represent him  
11 or its case before the Tribunal.

12 (2) Where the representative in any matter before the Tribunal is  
13 unable for good cause to attend hearing, the Tribunal may adjourn the hearing  
14 for such reasonable time as it deems fit, or admit the appeal to be made by some  
15 other person or by way of a written address.

16 *Application of Statute of Limitation*

17 12. The provisions of any statute of limitation and Pre-Action Notice  
18 under this Act or the provision of the Public Officer Protection Act shall not  
19 apply to any appeal brought before the Tribunal.

20 *Powers and procedures of the Tribunal*

21 13.-(1) The Tribunal may make rules regulating its procedures.

22 (2) The Tribunal shall, for the purpose of discharging its functions  
23 under this Act, have power to-

24 (a) summon and enforce the attendance of any person and examine  
25 him on oath;

26 (b) require the discovery and production of documents;

27 (c) receive evidence on affidavits;

28 (d) call for the examination of witnesses or documents;

29 (e) review its decisions;

30 (f) dismiss an application for default or deciding matters ex parte;

1 (g) set aside any order or dismissal of any application for default or  
2 any order made by it, ex parte; and

3 (h) do anything which in the opinion of the Tribunal is incidental to  
4 its functions under this Act.

5 *Costs*

6 14. Each party to an appeal shall bear its own cost.

7 *Further Appeals*

8 15. An appeal against the decision of the Federal High Court at the  
9 instance of either party shall lie to the Court of Appeal.

10 *Savings and Transitional Provisions*

11 16.-(1)The provision of Section 59 and the Fifth Schedule of the  
12 Federal Inland Revenue Service (Establishment) Act, 2007 is repealed.

13 (2) The Tribunal established under this Act, shall continue to hear  
14 and conclude any proceeding commenced before the coming into effect of  
15 this Act, as if they were commenced under this Act.

16 (3) The Chairman and the other members of the Tribunal appointed  
17 before the commencement of this Act shall continue to hold office for the  
18 unexpired duration of their term as if they have been appointed under this  
19 Act.

20 (4) The Secretary and other staff serving the Tribunal before  
21 commencement of this Act shall continue to hold office and under the same  
22 terms and conditions.

23 (5) The administration and control of all rights, obligations and  
24 liabilities of the Tax Appeal Tribunal repealed under subsection (1) of this  
25 section are transferred to the Tribunal established under this Act.

26 (6) The administration of any real property that were immediately  
27 before the coming into force of this Act under the responsibility of the Tax  
28 Appeal Tribunal are transferred to the Tribunal established under this Act.

## 1 THIRD SCHEDULE

2 [Section 48]

## 3 PROCEDURE OF THE OFFICE OF THE TAX OMBUD

4 *Complaints*

5 1.-(1) A person may lodge a complaint with the Office of the Tax  
6 Ombud, in writing or through any other means or platform, as may be provided  
7 by the Office of the Tax Ombud.

8 (2) A complainant shall only lodge a complaint with the Office of the  
9 Tax Ombud, if the issue is unresolved by the relevant agencies.

10 (3) The Tax Ombud shall review and assess the complaint to  
11 determine whether it falls within its jurisdiction and mandate;

12 (4) The Office of the Tax Ombud shall not entertain anonymous  
13 complaints.

14 (5) Where the Office of the Tax Ombud finds a complaint to be false or  
15 misleading in any material respect it may strike out or disregard such  
16 complaint.

17 (6) Where a complaint relates to malicious misrepresentation of facts  
18 of a criminal nature, the matter shall be referred to the relevant law  
19 enforcement agency for further investigation and possible prosecution.

20 *Investigation*

21 2.-(1) The Office of the Tax Ombud shall initiate an investigation by-

22 (a) engaging the complainant, the officer or the relevant revenue or  
23 government agency to acquire additional information and evidence; and

24 (b) conducting site visits, interviews or inspections.

25 (2) An investigation under this section shall be conducted within 14  
26 days of receipt of the complaint, provided that the Office of the Tax Ombud  
27 may, where necessary, extend the period of an investigation by seven days.

28 (3) The conduct of an investigation shall not affect any action taken or  
29 to be taken by the relevant revenue or government agency.

30 (4) Where the Office of the Tax Ombud decides not to conduct an

1 investigation, a statement of the reasons for not conducting the investigation  
2 shall be communicated to the complainant within seven days of receipt of  
3 the complaint.

4 *Resolution and Recommendations*

5 3.-(1) The Office of the Tax Ombud may resolve a complaint by  
6 making recommendations to the relevant revenue or government agency or  
7 the complainant.

8 (2) Where the Office of the Tax Ombud is of the opinion that the  
9 complaint amounts to abuse of office or breach of procedure, it shall  
10 communicate its recommendations to the relevant tax authority or the  
11 persons concerned within a period of 14 days after determination of the  
12 complaint.

13 (3) Where the Office of the Tax Ombud has reason to believe that a  
14 relevant revenue or government agency has acted beyond the scope of  
15 authority or in a manner warranting criminal proceedings against such an  
16 officer, the matter shall be referred to the relevant revenue or government  
17 agency authority for necessary action, provided that where the relevant tax  
18 authority fails to take appropriate action in respect of the allegations within  
19 30 days, the Office of the Tax Ombud shall refer the matter to the relevant  
20 law enforcement agency for necessary action.

21 *Non-Compliance with Recommendations*

22 4.-(1) The relevant revenue or government agency shall report to  
23 the Office of the Tax Ombud within 21 days of receiving its  
24 recommendations stating reasons for non-compliance with the  
25 recommendations of the Office of the Tax Ombud.

26 (2) Where a relevant revenue or government agency fails to  
27 implement a recommendation, without providing satisfactory reasons for  
28 non-compliance, the Office of the Tax Ombud shall refer the matter to the  
29 National Assembly or the State House of Assembly to exercise its oversight  
30 functions over such recommendation.

1 *Dispute Resolution Process*

2 5.-(1) The Office of the Tax Ombud may encourage parties to explore  
3 alternative dispute resolution mechanisms with respect to the complaint  
4 lodged before it.

5 (2) The representative of the relevant revenue or government agency,  
6 its officers or the complainant shall-

7 (a) appear before the Tax Ombud when requested to do so;

8 (b) not take any step which will impede or will be capable of  
9 obstructing the Office of the Tax Ombud in the discharge of its functions; or

10 (c) not take any action which tends to prejudice or undermine a matter  
11 before the Office of the Tax Ombud.

12 (3) Where a party to the issue fails to comply with the provisions of  
13 subparagraph (2) of this paragraph, the complaint shall be deemed to be  
14 resolved against such party.

## EXPLANATORY MEMORANDUM

*(This memorandum does not form part of this Act but intends to  
explain its purports)*

This Bill seeks to establish the Joint Revenue Board, the Tax Appeal Tribunal and the Office of the Tax Ombuds, for the harmonisation, coordination and settlement of disputes arising from revenue administration in Nigeria.