



## HIGHLIGHTS OF THE ENUGU STATE TAX LAW

### 1. Establishment of Enugu State Internal Revenue Service

There is hereby established for each state, a board to be known as the State Board of Internal Revenue (in this Act referred to as “the State Board”) whose operational arm shall be known as the State Internal Revenue Service (in this Act referred to as “the State Service”)

### 2. Composition of the Board

- ➔ The executive head of the State Service as chairman, who shall be a person experienced in taxation and be appointed by the Governor from within the State Service.
- ➔ The Directors and Heads of Departments within the State Service.
- ➔ A Director from the State Ministry of Finance.
- ➔ The Legal Adviser to the State Service.
- ➔ Three other persons nominated by the Commissioner for Finance in the State on their personal merits.
- ➔ The Secretary of the State Service who shall be an ex-official member.



### 3. Establishment of joint State Revenue Committee

There is hereby established for each State of the Federation a joint State Revenue Committee which shall comprise.

- ➔ The chairman of the State Internal Revenue Service as the chairman;
- ➔ The chairman of the Local Government Revenue Committee;
- ➔ A representative of the bureau on local government affairs not below the rank of Director;
- ➔ A representative of the Revenue Mobilization Allocation
- ➔ The State Sector Commander of the Federal Road Safety Commission, as an observer;
- ➔ The Legal Adviser of the State Internal Revenue Service;
- ➔ The secretary of the Committee who shall be a staff of the State Internal Revenue Service.



#### 4. Revenue Collection Channels

- Bank draft
- Credit card
- POS Terminal
- Money transfer
- Any other electronic means approved by the Board
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#### 5. Establishment of local Government Revenue committee

There shall be established for each local government area of a State a committee to be known as the Local Government Revenue Committee (in this Act referred to as "the Revenue Committee).

The Revenue Committee shall comprise

- Supervisor for finance as chairman
- Three local government councilors as members
- Two other persons experienced in revenue matter to be nominated by the chairman of the local government on their personal merits.

#### 6. Establishment of tax appeal tribunal

Tax appeal tribunal is a form of revenue cut that is established to trail tax offenders in the state. The law replaces the establishment of the body of appeal commissioners under section 60-63 of personal income tax Act, 2011 as amended.

#### 7. Land Use Charge

It is the Enugu land use development charge bill 2017, passed by Enugu state house of assembly. It is a law to make to make provision of all land based rates and charges payable under the land rate law, the neighborhood improvement charge law and tenement rate law in Enugu State, into a new land base development charge, to be called land use charge, to make provision for the levy and collection of the charge and for the connected purpose.

#### 8. Tax objections, refunds and discounts

Where a deduction has been allowed under the provision of section 20 of this Act in respect of any liability or any expense incurred and the liability is waived or released or such expense is refunded in whole or in part. The amount of that liability or expense which is waived, released or refund, as the case may be, shall be deemed to be income on the way on which such waiver, release or refund was made or given.

#### 9. Display of helpful information for tax payers in offices of MDA's

There would be a display at a conspicuous place in the revenue office, showing services by the MDA's.

#### 10. Assessment

The relevant tax authority shall proceed to assess every taxable person chargeable with income tax as soon as may be after the expiration of the time allowed to the person for the delivery of return provided for in section 41 of this Act, or otherwise as it appears to the relevant tax authority practicable so to do so.

#### 11. Collection and accounting of revenue

Collection of revenue is the main function of the State Internal revenue Service, the tax collector appointed under section 102 of personal income tax 2011 as amended is empowered to carry out the duty of demanding and collecting tax from all taxable persons in the State. It is also his duty to account for all the taxes collected to the appropriate government agencies in the State.

Therefore, collection and accounting is the duty of collection department o the tax collectors in the State.

## 12. Objection to assessment

If a person disputes an assessment he may apply to the relevant tax authority by notice of objection in writing, to review and to revise the assessment, and the application shall state precisely the grounds of objection to the assessment and shall be made within thirty (30) days from the date of service of the notice of the assessment.

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## 13. Demand Notices

When a person is schedules more than one tax or charges in any year of assessment, the relevant agency shall serve a single demand notice indicating the amount due on each of the revenue items.

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## 14. Prohibitions (Road blocks)

No person including a ministry, agency shall mount a road block in any part of the state for the purpose of collecting any tax, levy, fee or charge.

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## 15. Other responsibilities of ESIRS

Generation of revenue which includes

- Assessment of tax
  - Collection of tax
  - Accountability of the tax collected to the government.
  - Carrying out any other function as maybe assigned by the government of the State.
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## 16. Benefits of the new law

- Tax is a product of law
  - Product of status
  - The tax law that empowers and enables the staff of the board to raise assessment on the tax payer and to collect the tax from the tax payer and to do the reporting to the government.
  - It enables tax officials to persecute defaulting tax payers and to take necessary steps.
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# ENUGU STATE GOVERNMENT

## INTERNAL REVENUE SERVICE

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### HEAD QUATERS

Enugu State Internal Revenue Service.  
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