

*Extraordinary*



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S. I. 38 of 2009

**FEDERAL INLAND REVENUE SERVICE  
(ESTABLISHMENT) ACT  
(No. 13 of 2007)**

**Tax Appeal Tribunals (Establishment) Order, 2009**

[25th November, 2009]

Commence-  
ment.

In exercise of the powers conferred upon me by section 59 and the Fifth Schedule to the Federal Inland Revenue Service (Establishment) Act, 2007 and all other powers enabling me in that behalf, I, DR MANSUR MUHTAR, MINISTER OF FINANCE, hereby make the following Order :

1. The Tax Appeal Tribunal established under Section 59 of the Federal Inland Revenue (Establishment) Act is hereby constituted into the following zones of the Federal Republic of Nigeria :

Zoning of  
the Tax  
Appeal  
Tribunal.

(i) *North East Zone Tax Appeal Tribunal*—

Sitting in Bauchi, Bauchi State. This Tribunal shall cover Adamawa, Borno, Bauchi, Gombe, Yobe and Taraba States.

(ii) *North West Zone Tax Appeal Tribunal*—

Sitting in Kaduna, Kaduna State. This Tribunal shall cover Kaduna, Kano, Katsina, Kebbi, Jigawa, Sokoto and Zamfara States.

(iii) *North Central Zone Tax Appeal Tribunal*—

Sitting in Jos, Plateau State. This Tribunal shall cover Benue, Nasarawa, Niger, Kogi, Kwara and Plateau States.

(iv) *South West Zone Tax Appeal Tribunal*—

Sitting in Ibadan, Oyo State. This Tribunal shall cover Ekiti, Ogun, Ondo, Osun and Oyo States.

(v) *South East Zone Tax Appeal Tribunal*—

Sitting in Enugu, Enugu State. This Tribunal shall cover Abia, Anambra, Ebonyi, Enugu and Imo States.

(vi) *South South Zone Tax Appeal Tribunal*—

Sitting in Benin City, Edo State. This Tribunal shall cover Akwa Ibom, Bayelsa, Cross River, Delta, Rivers and Edo States.

(vii) *Abuja Tax Appeal Tribunal*—

Sitting in Abuja, Federal Capital Territory. This Tribunal cover Abuja, Federal Capital Territory only.

(viii) *Lagos Tax Appeal Tribunal*—

Sitting in Lagos, Lagos State. This Tribunal shall cover Lagos State only.

**B 1384**

Appointment  
and Posting  
of Chairmen  
and  
Commissioner  
of the Tax  
Appeal  
Tribunals.

2. The Minister shall appoint the Chairman and Commissioners of the Tax Appeal Tribunals.

Establishment  
of the  
Secretariat  
of the Tax  
Appeal  
Tribunal.

3. The Minister shall appoint a Secretary for each Zone of the Tribunal to carry out the functions and duties of a Secretary to the Tax Appeal Tribunal, as provided under the Federal Inland Revenue Service (Establishment) Act, 2007.

Sitting of  
the Tax  
Appeal  
Tribunal.

4.—(i) A Tax Appeal Tribunal shall have a minimum of one sitting per quarter (three months within a calendar year) and four per calendar year : Provided however that the Tribunals may sit as often as is necessary to effectively discharge its duties.

Proceedings  
before the  
dissolved  
Body of  
Appeal  
Commissioners  
and  
Value Added  
Tax  
Tribunal.

5. All pending proceedings before the dissolved Body of Appeal Commissioners and Value Added Tax Tribunals are hereby transferred to the Tax Appeal Tribunals.

Citation.

6. This Order may be cited as Tax Appeal Tribunals (Establishment) Order, 2009.

MADE at Abuja this 25th day of November, 2009.

DR MANSUR MUHTAR  
*Honourable Minister of Finance*

EXPLANATORY NOTE

*(This note does not form part of the above Order  
but is intended to explain its purport)*

This Order seeks, among other things, to specify the number of zones, States within each zone, appointment of Chairman and Commissioners of the Tribunal and other matters for the effective exercise of its jurisdiction as provided under the Fifth Schedule to the Federal Inland Revenue Service (Establishment) Act, 2007.