JOINT REVENUE BOARD OF NIGERIA (ESTABLISHMENT) ACT, 2025

EXPLANATORY MEMORADUM

This Act establishes 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.

CamScanner

JOINT REVENUE BOARD OF NIGERIA (ESTABLISHMENT) ACT, 2025

Arrangement of Sections

Section:
PART I — OBJECTIVE AND APPLICATION
1. Objective of the Act
2. Application
PART II — ESTABLISHMENT OF THE JOINT REVENUE BOARD
3. Establishment of the Joint Revenue Board
4. Composition of the Board
5. Functions of the Board
6. Powers of the Board
7. Conflict of interest and corporate responsibility
8. Cessation of membership
9. Delegation of powers
PART III — MANAGEMENT AND STAFF OF THE BOARD
10. Executive Secretary of the Board
11. Staff of the Board
12. Pension
13. Staff regulations
PART IV — FINANCIAL PROVISIONS
14. Fund of the Board
15. Expenditure of the Board
16. Estimates
17. Accounts and audit
18. Annual report
19. Power to accept gifts
20. Power to borrow
21. Tax exemptions
22. Accountability
PART V — ESTABLISHMENT OF TAX APPEAL TRIBUNAL
23. Establishment of Tax Appeal Tribunals
24. Composition of the Tribunal
25. Qualification of a Tax Appeal Commissioner
26. Term of office
27. Cessation of office
28. Disclosure of interest
29. Jurisdiction of the Tribunal
30. Funding of the Tribunal
31. Remuneration and Conditions of Service of Tax Appeal Commissioners
32. Coordinating Secretary to the Tribunal and Secretaries to the Zones
33. Other staff of the Tribunal
34. Estimates of the Tribunal

CamScanner

35. Procedure of the Tribunal
PART VI — ESTABLISHMENT OF THE OFFICE OF THE TAX OMBUD
36. Establishment of the Office of the Tax Ombud
37. Appointment of the Tax Ombud
38. Cessation of Office of the Tax Ombud
39. Staff of the Office of the Tax Ombud
40. Oath administration and document authentication
41. Powers and functions of the Office of the Tax Ombud
42. Conflict of interest
43. Limitations on authority
44. Funds of the Office of the Tax Ombud
45. Expenditure of the Office of the Tax Ombud
46. Estimates of the Office of the Tax Ombud
47. Accounts and audit
48. Reports
49. Procedures of the Office of the Tax Ombud
PART VII — MISCELLANEOUS PROVISIONS
50. Directive by the National Economic Council
51. Information and documents to be confidential
52. Official secrecy and confidentiality
53. Endorsement
54. Limitation of suits against the Board
55. Service of documents
56. Restriction on execution against property of the Board
57. Indemnity
58. Consequential amendment
59. Savings and transitional provisions
60. Interpretation
61. Citation
Schedules

CamScanner

JOINT REVENUE BOARD NIGERIA (ESTABLISHMENT) ACT, 2025

A Bill

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, the Joint Revenue Board (in this Act referred to as "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.

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

4. (1) The Board shall consist of — Composition of the Board

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

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

CamScanner

(c) the following *ex-officio* members —

(i) a representative of the Ministry responsible for Finance not below the rank of a Director,

(ii) a representative of the National Identity Management Commission not below the rank of a Director,

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

(iv) the Comptroller-General of the Nigerian Immigration Service or a representative not below the rank of Assistant Comptroller-General,

(v) the Corps Marshall of the Federal Road Safety Corps or its representative not below the rank of an Assistant Corps Marshall,

(vi) the Comptroller General of the Nigeria Customs Service or its representative not below the rank of an Assistant Comptroller General; and

(vii) a representative of the Nigeria Revenue Service not below the rank of a Director.

(2) Notwithstanding the provisions of subsection (1), the Board may co-opt any person, body or agency on a need basis, provided that the number of persons co-opted shall not exceed two persons.

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

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

5. The Board shall — Functions of the Board

(a) integrate and maintain database of Taxpayer Identification Numbers for every taxable person in Nigeria in collaboration with the Nigeria Revenue Service, State Internal Revenue Service, Federal Capital Territory Internal Revenue Service, Local Government Revenue Committee and other relevant Government agencies;

(b) resolve disputes between various tax authorities on the issue of determination of residency;

(c) advise government on double taxation matters within Nigeria, and in respect of double taxation arrangement concluded or under consideration with any other country, including other taxation matters having effect throughout Nigeria;

CamScanner

(d) resolve disputes between different tax authorities;

(e) maintain a platform for revenue data collection, integration, and exchange of information among the various tax authorities in Nigeria;

(f) promote harmonisation of taxes, levies, rates, charges and other payments and ensure uniformity in revenue administration across Nigeria;

(g) advise the Federal and State Governments on introduction of new taxes and changes to existing ones;

(h) provide periodic impact analysis with recommendations on tax framework and capacity building for all tiers of Government;

(i) collaborate with relevant agencies to carry out surveys, ascertain and publish relevant tax indices and statistics;

(j) recommend, participate, facilitate or initiate fiscal and tax policy reform in collaboration with relevant bodies;

(k) receive, collate, analyse and publish periodic tax revenue collected by all tax authorities;

(l) receive, collate, analyse and publish tax expenditure on account of tax waivers, exemptions or incentives granted by each government;

(m) collaborate with tax authorities to undertake or support research or similar measures with a view to stimulating economic development and determine the manifestation, extent, magnitude and effects of tax fraud, evasion or other matters that affect effective tax administration and make recommendations to the Government on appropriate intervention and preventive measures;

(n) provide guidance for the accreditation of tax agents by the relevant tax authorities in accordance with the relevant law; and

(o) carry out any other function as may be assigned to it by an Act of the National Assembly.

Powers of the Board

6. The Board shall —

(a) provide general policy guidelines relating to its functions;

(b) manage and superintend the policies of the Board on matters relating to the administration of its functions under this Act or any other law;

(c) review and approve the strategic plans of the Board;

(d) employ and determine the terms and conditions of employment including disciplinary measures of the employees of the Board;

CamScanner

(e) stipulate remuneration, allowances, benefits and pensions of the staff and employees; and

(f) do such other things which in its opinion are necessary to ensure the efficient performance of the functions of the Board under this Act.

Conflict of interest and corporate responsibility

7. In the discharge of their responsibilities, members of the Board shall —

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

(b) have fiduciary obligations to the Board;

(c) not act in any circumstance where their personal interest conflict with the interests of the Board;

(d) not make secret profit in the course of discharging official duties;

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

(f) adhere to all the duties and obligations specified for directors under the Companies and Allied Matters Act. Act No. 3, 2020

Cessation of membership

8. A person shall cease to be a member of the Board where, the person —

(a) no longer occupies the office by virtue of which the person is a member of the Board;

(b) resigns from appointment as a member of the Board by notice;

(c) dies or becomes incapable of carrying on the functions of the office either arising from an infirmity of mind or body;

(d) becomes bankrupt or makes a compromise with creditors; or

(e) is convicted of a felony or of any offence involving dishonesty or fraud.

Delegation of power

9. (1) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or by any officer specifically in that behalf

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

PART III — MANAGEMENT AND STAFF OF THE BOARD

Executive Secretary of the Board

10. (1) There is appointed an Executive Secretary by the Board who shall be —

CamScanner

(a) the Chief Executive and Accounting Officer of the Board; and

(b) responsible for the execution of the policies formulated by the Board and administration of the Board.

(2) The Executive Secretary shall —

(a) have requisite qualifications in taxation, accountancy, economics or law; and

(b) possess at least 10 years of relevant experience in tax administration or professional tax practice.

(3) The Executive Secretary shall hold office —

(a) for a term of four years, renewable for another term of four years and no more; and

(b) on such other terms and conditions as may be specified in the letter of appointment.

(4) The Executive Secretary shall be responsible for —

(a) issuing notices of meetings of the Board;

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

(c) conducting the Board's correspondence; and

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

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

Staff of the Board

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

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

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

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

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

CamScanner

12. (1) Employment in the Board shall be subject to the provisions of the Pension Reform Act and employees of the Board shall be entitled to pensions and other retirement benefits as prescribed under the Pension Reform Act. Pension Act No. 4, 2014

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

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

13. (1) The Board may make regulations relating generally to the conditions of service of the staff and, such regulations may provide for — Staff regulations

(a) the appointment, promotion, discipline, termination and dismissal of staff of the Board; and

(b) appeals by staff or employees against dismissal or other disciplinary measures, and until such regulations are made, the Public Service Rules shall be applicable, with such modifications as may be necessary, to the staff of the Board.

(2) The staff regulations made under subsection (1) shall not have effect until approved by the Board.

(3) The staff regulations made under subsection (1) shall be issued to its staff in such manner as the Board may determine.

PART IV — FINANCIAL PROVISIONS

14. (1) The Board shall establish and maintain a fund (in this Act referred to as "the Fund") for the performance of its functions under this Act. Fund of the Board

(2) There shall be paid and credited to the Fund established under subsection (1) —

(a) annual membership fees or subscriptions payable by members of the Board;

(b) additional contributions from members to Fund activities of the Board;

(c) donations, gifts of land or other property, loans, grants, aid, endowments, and voluntary contributions upon such terms and conditions, as may be specified by the person or organisation provided that the terms and conditions are not contrary to the functions and powers of the Board under this Act;

(d) returns on investments of the Board; and

CamScanner

(e) such other moneys or assets which may accrue to the Board from other sources, including charges for regulatory or statutory services, the disposal, lease or hire of, or any other dealing with, any property vested in or acquired by the Board.

Expenditure of the Board

15. There shall be chargeable to the Fund —

(a) the cost of administration of the Board;

(b) emoluments and allowances payable to the Executive Secretary and members of the Board;

(c) reimbursements to members of the Board or any committee set up by the Board for such expenses as may be expressly authorised;

(d) remunerations and other costs of employment of the staff of the Board;

(e) amounts payable as pensions and other retirement benefits under this Act or any other law;

(f) costs of acquisition and upkeep of premises belonging to the Board and any other capital expenditure of the Board;

(g) investments, maintenance of utilities, staff promotion, training, research and similar activities;

(h) costs necessary for the operations of the Board;

(i) all sums of money payable by the Board by way of grants-in-aids, gifts, testamentary dispositions, endowments; and

(j) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Board under this Act.

Estimates

16. The Executive Secretary shall cause to be prepared, not later than 30th September in each year, an estimate of the income and expenditure of the Board for the succeeding year for the purpose of appropriation by the Board.

Accounts and Audit

17. The Board shall keep proper accounts and records, and such accounts shall, not later than six months after the end of each year, be audited by auditors appointed by the Board from the list and in accordance with the guidelines supplied by the Auditor-General for the Federation.

Annual Report

18. The Executive Secretary shall, not later than 30 September in each year, submit to the Board, a report of its activities during the preceding year, and shall include in such report the audited accounts for the period.

Power to accept gifts

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

CamScanner

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

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

22. The Executive Secretary of the Board shall — Accountability

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

(i) revenues and expenditures of the Board,

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

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

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

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

PART V — ESTABLISHMENT OF TAX APPEAL TRIBUNAL

23. (1) There is established, the Tax Appeal Tribunal (in this Act referred to as "the Tribunal") to exercise the jurisdiction and powers to settle any tax dispute and controversy arising from the administration of this Act or any other tax laws made by the National Assembly. Establishment of Tax Appeal Tribunal

(2) The Minister may by notice in the Federal Government Gazette specify the number of zones, matters and places in relation to which the Tribunal may exercise jurisdiction.

24. (1) The Tribunal shall consist of five members (in this Act referred to as "Tax Appeal Commissioners") to be appointed by the Minister. Composition of the Tribunal

(2) There shall be a Chairman for each zone who shall be a legal practitioner qualified to practise with not less than 10 years cognate experience in tax legislation and tax matters.

(3) The Chairman shall preside at every sitting of the Tribunal and in his absence, the members shall appoint one of them to be the Chairman.

(4) The quorum at any sitting of the Tribunal shall be three members.

CamScanner

25. (1) A person shall be qualified for appointment as a Tax Appeal Commissioner if the person — Qualification of a Tax Appeal Commissioner

(a) has requisite qualification from a recognised institution, with at least ten years cognate experience, in law, accounting, business administration, finance, economics, taxation;
(b) is a retired public servant, with at least ten years' experience in tax administration; or
(c) is a member from the organised private sector.

(2) For the purpose of this section, "organised private sector" means registered business association in Nigeria.

26. A Tax Appeal Commissioner shall hold office for a term of three years, and may be renewed for a further term of three years and no more. Term of Office

27. A person shall cease to be a Tax Appeal Commissioner, where the person — Cessation of Office

(a) attains the age of 70 years;

(b) resigns by giving three months' notice, addressed to the Minister or until a person duly appointed as his successor assumes his office, whichever is earlier;

(c) becomes incapable of carrying on the functions of the office arising from an infirmity of mind or body;

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

(e) is removed from office by the Minister on grounds of public interest or in the interest of the Tribunal;

(f) has been found guilty of gross misconduct in relation to the duties of the office; or

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

28. (1) Where the Tax Appeal Commissioner — Disclosure of interest.

(a) has a direct or indirect interest in a matter which he has been nominated to serve as a panel member;

(b) has an interest that could reasonably conflict with the proper performance of the functions of the Commissioner; or

(c) is or was a client to any of the parties in professional capacity,

CamScanner

the Tax Appeal Commissioner shall disclose such interest and refrain from sitting in any proceeding for the hearing of such appeal.

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

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

Jurisdiction of the Tribunal

29. (1) The Tribunal shall have power to adjudicate on tax disputes, and controversies arising from Nigeria Tax Act, 2025 and Nigeria Tax Administration Act, 2025 or any other tax law made by the National Assembly or the House of Assembly of a State.

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

Funding of the Tribunal.

30. The Tax Appeal Tribunal shall be funded through appropriation by the National Assembly.

Remuneration and Conditions of Service of Tax Appeal Commissioners

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

Coordinating Secretary to the Tribunal and Secretaries to the Zones

32. (1) The Minister shall appoint a Coordinating Secretary for the Tribunal, who shall be —

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

(b) the head of the secretariat and responsible for the —

(i) day-to-day administration; and

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

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

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

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

CamScanner

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

(3) The Coordinating Secretary and Secretary shall hold office —

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

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

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

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

Other staff of the Tribunal

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

Act No. 4, 2014

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

Estimates of the Tribunal

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

Procedure of the Tribunal

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

Second Schedule

PART VI — ESTABLISHMENT OF THE OFFICE OF THE TAX OMBUD

Establishment of the Office of the Tax Ombud.

36. (1) There is established, a body to be known as the Office of the Tax Ombud.

(2) The Office of the Tax Ombud —

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

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

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

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

CamScanner

Appointment of the Tax Ombud

37. (1) There shall be a Tax Ombud who shall —

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

(b) be a citizen of Nigeria;

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

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

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

Cessation of Office of the Tax Ombud.

38. A person shall cease to be the Tax Ombud, where the person —

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

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

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

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

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

Cap. C15 LFN, 2004

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

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

Staff of the Office of the Tax Ombud

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

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

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

Act No. 4, 2014

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

CamScanner

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

Oath administration and document authentication

40. (1) For the purpose of this Act, an officer of the Office of the Tax Ombud may be authorised to administer oaths and to authenticate various affidavits, affirmations, or declarations.

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

Powers and Functions of the Office of the Tax Ombud

41. (1) The Office of the Tax Ombud shall have the powers necessary or expedient for the performance of its functions under this Act, including power to —

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

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

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

(d) enter and inspect any premises or place where any tax authority, agency or official performs any function or duty under any law imposing taxes, levies, charges and fees for the purpose of carrying out investigation;

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

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

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

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

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

CamScanner

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

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

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

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

Conflict of interest

42. An officer of the Office of the Tax Ombud, in the exercise of the powers and performance of functions under section 41 of this Act, shall —

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

(b) maintain independence and impartiality at all times;

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

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

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

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

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

Limitations on authority

43. The Office of the Tax Ombud shall not have jurisdiction to —

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

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

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

CamScanner

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

Funds of the Office of the Tax Ombud

44. (1) The Office of the Tax Ombud shall be funded through appropriation by the National Assembly.

(2) There shall be paid and credited to the fund established under subsection (1) —

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

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

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

(d) all other money which may accrue to the Office of the Tax Ombud including the disposal, lease or hire of, or any other dealing with, any property vested in or acquired by the Office of the Tax Ombud.

Expenditure of the Office of the Tax Ombud

45. There shall be chargeable to the fund —

(a) the cost of administration of the Office of the Tax Ombud;

(b) emoluments and allowances payable to the Tax Ombud and staff of the Office of the Tax Ombud;

(c) reimbursements to the Tax Ombud, staff of the Office of the Tax Ombud or any committee set up by the Tax Ombud for such expenses as may be expressly authorised by the Minister;

(d) remunerations and other costs of employment of the staff of the Office of the Tax Ombud;

(e) amounts payable as pensions and other retirement benefits under this Act or any other law;

(f) costs of acquisition and upkeep of premises belonging to the Office of the Tax Ombud and any other capital expenditure of the Office of the Tax Ombud;

(g) maintenance of utilities, staff promotion, training, research and similar activities;

(h) costs necessary for the operations of the Office of the Tax Ombud;

CamScanner

(i) all sums of money payable by the Office of the Tax Ombud by way of grants-in-aids, gifts, testamentary dispositions or endowments; and

(j) any other payment for anything incidental to the provisions or in connection with or incidental to any other function of the Office of the Tax Ombud under this Act.

Estimates of the Office of the Tax Ombud

46. The Tax Ombud shall cause to be prepared, not later than 30 September in each year, an estimate of income and expenditure for the succeeding year for the purpose of appropriation by the National Assembly.

Accounts and Audit

47. The Tax Ombud shall keep proper accounts and records, and such accounts shall, not later than six months after the end of each year, be audited by auditors appointed from the list and in accordance with the guidelines supplied by the Auditor-General for the Federation.

Reports

48. (1) The Tax Ombud shall, not later than 30th September in each year, submit to the Minister, a report of activities during the immediately preceding year, and shall include in such report the audited accounts of the Office of the Tax Ombud.

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

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

Procedures of the Office of the Tax Ombud

Third Schedule

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

PART VII — MISCELLANEOUS PROVISIONS

Directive by the National Economic Council

50. Subject to the provisions of this Act, the National Economic Council (NEC) may give to the Board such directives on fiscal policy or revenue matters, with regards to the exercise of its functions as may be considered necessary.

Information and documents to be confidential

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

(2) Except as otherwise provided under this Act, any other law or any enabling agreement or arrangement or as otherwise authorised by the Board or the Executive Secretary, any person who discloses institutional information, communication, document or internal memorandum of the Board, commits an offence under this Act and is liable on conviction, to a fine of ₦1,000,000 or to imprisonment for a term not exceeding three years or both.

CamScanner

Official secrecy and confidentiality

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

(2) A person in possession of or in control of, originals or copies of any document or information, who at any time communicates or attempts to communicate such information or anything contained in such document, other than a person to whom he is authorised by the Board to communicate it, commits an offence under this Act and is liable on conviction, to fine of ₦500,000 or imprisonment for a term not exceeding three years or both.

Endorsement

53. Anything done or required to be done by the Board under its powers or functions under this Act may be endorsed under the hand of the Chairman, Executive Secretary or of an officer who has been duly authorised by the Board for the purpose of this section.

Limitation of suits against the Board

Cap. P41, LFN 2004

54. (1) Subject to the provisions of this Act, the provisions of the Public Officers Protection Act shall apply in relation to any suit instituted against any member of the Board, the Executive Secretary, officer or employee of the Board or the Board itself.

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

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

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

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

(4) The notice referred to in subsection (3) shall clearly state the —

(a) cause of action;

(b) particulars of claim;

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

(d) relief to be claimed.

Service of documents

55. A notice, summons or other document required or authorised to be served on the Board under the provisions of this Act or any other law may be served by delivering it to the Executive Secretary, through registered post or courier; addressed to the

CamScanner

Executive Secretary at the head office of the Board, or forwarded to his approved or authorised e-mail address.

Execution on property of the Board

56. (1) In any action or suit against the Board, no execution or attachment of process shall be issued against the Board unless three months' notice of the intention to execute or attach has been given to the Board.

(2) Any sum of money which by the judgement of any court has been awarded against the Board shall, subject to any direction given by the court, where no notice of appeal against the judgement has been given, be paid from the Fund of the Board.

Indemnity

57. The Executive Secretary, any member of the Board, officer or employee of the Board shall be indemnified out of the assets of the Board against any liability incurred in defending any legal proceeding brought against them in their capacity as Executive Secretary, member of the Board, or an employee of the Board.

Consequential amendments

58. (1) The Personal Income Tax Act is amended by deleting section 86 (the deleted section).

Cap. P8 LFN, 2004

(2) Without prejudice to section 6 of the Interpretation Act the amendment of the Act referred to in subsection (1) shall not affect anything done or purported to have been done under the deleted section.

Cap. I23 LFN, 2004

Savings and transitional provisions

59. Notwithstanding the provisions of section 58 of this Act —

(a) anything done or purported to have been done by the Joint Tax Board, shall continue to subsist as if done under this Act, and any action or purported action shall be deemed to have been taken by the Board established under this Act;

(b) all assets, funds, resources and other immovable property which before the commencement of this Act were vested in the Joint Tax Board shall be vested in the Board established under this Act;

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

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

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

CamScanner

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

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

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

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

Interpretation

60. In this Act —

"Board" means the Joint Revenue Board of Nigeria established under section 3 of this Act;

"Chairman" means the Chairman of the Board appointed under section 4 (1) (a) of this Act;

"consultants" includetax practitioners, accountants, legal practitioners or any other recognised professionals that have been certified by relevant professional bodies in Nigeria;

"document" includes any record of information supporting accounts and accounting records, including reports or correspondences or memoranda or minutes of meeting, however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic, electronic or optical form or otherwise and all types of information stored in computer and any other similar equipment;

"Executive Secretary" means the Executive Secretary of the Board appointed under section 10 of this Act;

"Government" means the Federal Government, State Government or the Federal Capital Territory, and Local Government Council;

"gross misconduct" has the meaning ascribed to it in the Public Service Rules of the Federal Republic of Nigeria;

"Minister" means the Minister charged with responsibility for matters relating to finance and "Ministry" shall be construed accordingly;

"Nigeria" for the purpose of this Act, means the Federal Republic of Nigeria, and when used in a geographical sense, it includes the territorial waters of

CamScanner

the Federal Republic of Nigeria, and any area outside the territorial waters, including the continental shelf, which in accordance with international law has been or may hereafter be designated, under the law of the Federal Republic of Nigeria, as an area within which the right of the Federal Republic of Nigeria with respect to the seabed, its subsoil, its superjacent waters and their natural resources may be exercised now and in the future;

"organised private sector'' means registered business association in Nigeria

"person" includes an individual, a body of individuals, a company or body of companies, any incorporated or unincorporated body of persons; and

"President" means the President of the Federal Republic of Nigeria.

61. This Act may be cited as the Joint Revenue Board of Nigeria (Establishment) Act, 2025. Citation

CamScanner

SCHEDULES

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, Cap. I23, Laws of the Federation of Nigeria, 2004, 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 three 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 including 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.

8. Where the Board seeks the advice of any person on a particular matter, the Board may invite that person to attend for such period as it deems fit, but a person who is invited by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards the quorum.

Committees

9. The Board may appoint one or more committees to carry out on behalf of the Board any of its functions as the Board may determine and report on any matter with which the Board is concerned.

CamScanner

10. A committee appointed under paragraph 9 of this Schedule shall be presided over by a member of the Board and shall consist of such number of persons, not necessarily all members of the Board, as may be determined by the Board, and a person other than a member of the Board shall hold office on the committee in accordance with the terms of appointment.

11. A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

Conflict of Interest

12. Any member of the Board or committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Board or any committee shall —

    (a) disclose their interest to the Board or committee; and

    (b) not vote on any question relating to the contract or arrangement.

Miscellaneous

13. The affixing of the seal of the Board shall be authenticated by the signature of the Executive Secretary and/or the Chairman of the Board or such other person authorised by the Board to act for that purpose.

14. A contract or an instrument which, if made or executed by any person not being a body corporate, shall not be required to be under seal, may be made or executed on behalf of the Board by the Executive Secretary or by any person generally or specifically authorised to act for that purpose by the Board.

15. A document purporting to be a contract, an instrument or other document signed or sealed on behalf of the Board shall be received in evidence and, unless the contrary is proved, be presumed without further proof, to have been properly signed or sealed.

16. The validity of any proceeding of the Board or its committees shall not be affected by —

    (a) any vacancy in the membership of the Board or its committees;

    (b) reason that a person not entitled to do so took part in the proceedings; or

    (c) any defect in the appointment of a member.

CamScanner

Second Schedule

Section 35

PROCEDURE OF THE TAX APPEAL TRIBUNAL

Criminal Prosecutions

1. Where in the course of its adjudication, the Tribunal discovers evidence of possible criminality, the Tribunal shall be obliged to pass such information to the appropriate criminal prosecuting authorities, including, the relevant tax authority, the Office of the Attorney General of the Federation or the Attorney-General of any state of the Federation or any relevant law enforcement agency for appropriate action.

Appeals from decisions of the relevant tax authority

2. (1) A taxable person aggrieved by an assessment, demand notice, action, decision of the tax authority, or a dispute as to residency under the provisions of the tax laws, may appeal against such decision or assessment within the period stipulated under this Act to the Tribunal.

(2) An appeal under this Part shall be filed within a period of 30 days from the date on which a copy of the assessment, demand notice, action or decision which is being appealed against is made, or deemed to have been made by the relevant tax authority and it shall be in such form and be accompanied by such fee as may be prescribed.

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

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

Appeal by Relevant Tax Authorities

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

Liquidated Money Claim Affidavit

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

CamScanner

Appeal by Summons

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

Settlement out of Tribunal

6. (1) Where an Appeal is before the Tribunal for the first time, the Chairman may grant to the parties time, not exceeding 30 days, within which parties may explore possibilities for settlement of the dispute under the provision of the Nigeria Tax Administration Act, 2025.

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

Procedure before Tax Appeal Tribunal

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

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

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

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

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

(a) the appellant has for the year of assessment concerned, failed to prepare and deliver to the tax authority returns required to be furnished under the relevant provisions of the Nigeria Tax Act, 2025 and Nigeria Tax Administration Act, 2025;

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

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

CamScanner

(6) The Tribunal may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the tax authority, before the day of the adjourned hearing, an amount on account of the tax charged by the assessment under appeal equal to, the lesser of —

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

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

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

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

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

(10) Where on the hearing of an appeal —

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

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

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

(d) the appellant or any person employed, whether confidentially or otherwise, by the appellant or an agent (other than a legal practitioner or accountant acting for them in connection with their liability to tax) has refused to answer any question put to them by the Tribunal, without showing any reasonable cause, the Chairman of the Tribunal shall record particulars of the same in his written decision.

Application of the Evidence Act

8. The proceedings of the Tribunal and its decisions shall not be set aside for non-compliance with the provisions of the Evidence Act, No. 18, 2011.

Procedure following decision of the Tribunal

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

CamScanner

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

Appeal to the Federal High Court

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

(2) A notice of appeal filed under subparagraph (1) shall set out the grounds of law on which the appellant's case is based.

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

(4) On receipt of a notice of appeal under subparagraphs (1) or (3), the Secretary to the Tribunal shall cause the notice to be given to the Chief Registrar of the High Court along with all the exhibits tendered at the hearing before the Tribunal.

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

Right to representation

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

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

Application of Status of Limitation

12. The provisions of any statute of limitation and pre-action notice under this Act or the provision of the Public Officer Protection Act Cap. P41, Laws of the Federation of Nigeria, 2004 shall not apply to any appeal brought before the Tribunal.

Powers and Procedures of the Tribunal

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

CamScanner

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

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

(b) require the discovery and production of documents;

(c) receive evidence on affidavits;

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

(e) review its decisions;

(f) dismiss an application for default or deciding matters *exparte*;

(g) set aside any order or dismissal of any application for default or any order made by it, *exparte*; and

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

Costs

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

Savings and Transitional Provisions

15. (1) The provision of section 59 and the Fifth Schedule of the Federal Inland Revenue Service (Establishment) Act, No. 13, 2007 is repealed.

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

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

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

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

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

CamScanner

Third Schedule

Section 49

PROCEDURE OF THE OFFICE OF THE TAX OMBUD

Complaints

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

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

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

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

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

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

Investigation

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

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

(b) conducting site visits, interviews or inspections.

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

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

(4) Where the Office of the Tax Ombud decides not to conduct an investigation, a statement of the reasons for not conducting the investigation shall be communicated to the complainant within seven days of receipt of the complaint.

CamScanner

Resolution and Recommendations

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

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

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

Non-Compliance with Recommendations

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

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

Dispute Resolution Process

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

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

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

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

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

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

CamScanner