

# A BILL

FOR

AN ACT TO AMEND THE TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT CAP. T2. 2004; AND FOR RELATED MATTERS

*Sponsored by Hon. Zakariya'u Galadima*

[ ] Commencement

ENACTED by the National Assembly of the Federal Republic of  
Nigeria as follows:

1                   **1.-(1) The Taxes and Levies (approved list for collection) Act,**                   Amendment of  
2                   **2004 (hereinafter referred to as the Principal Act) is hereby amended as set**                   CAP. 72 of 2004  
3                   **out below:**

4                   **2.-(a) Section 1 (1) of the Principal Act is amended by deleting the**                   Amendment of  
5                   **existing provision thereto and substitute instead a new section 1 (1); that is:**                   Section 1

6 "Pursuant to the provisions of item D, Part II of the Second and  
7 Fourth Schedules to the Constitution of the Federal Republic of Nigeria,  
8 1999 (as amended)".

9 (b) Section 1 (1) of the Principal Act is amended by deleting the  
10 existing provision and substitute instead a new clause; that is:

11 "in Consultation with the National Assembly".

12           **3.** Section 2 (1) of the Principal Act is amended by deleting the  
13           existing provision thereto and substitute instead a new section 2 (1); that is:

14 "Subject to the provision of the Constitution of the Federal Republic of  
15 Nigeria, 1999 (as amended)".

16                   **4. This Bill may be cited as the Taxes and Levies (Approved List      Short Title**  
17           **for Collection)(Amendment) Bill, 2016.**

## EXPLANATORY NOTE

This Bill seeks to amend the Taxes and Levies (Approved List for Collection) Act to bring it within the contemplations of Section 315, Constitution of the Federal Republic of Nigeria, 1999 (as amended).