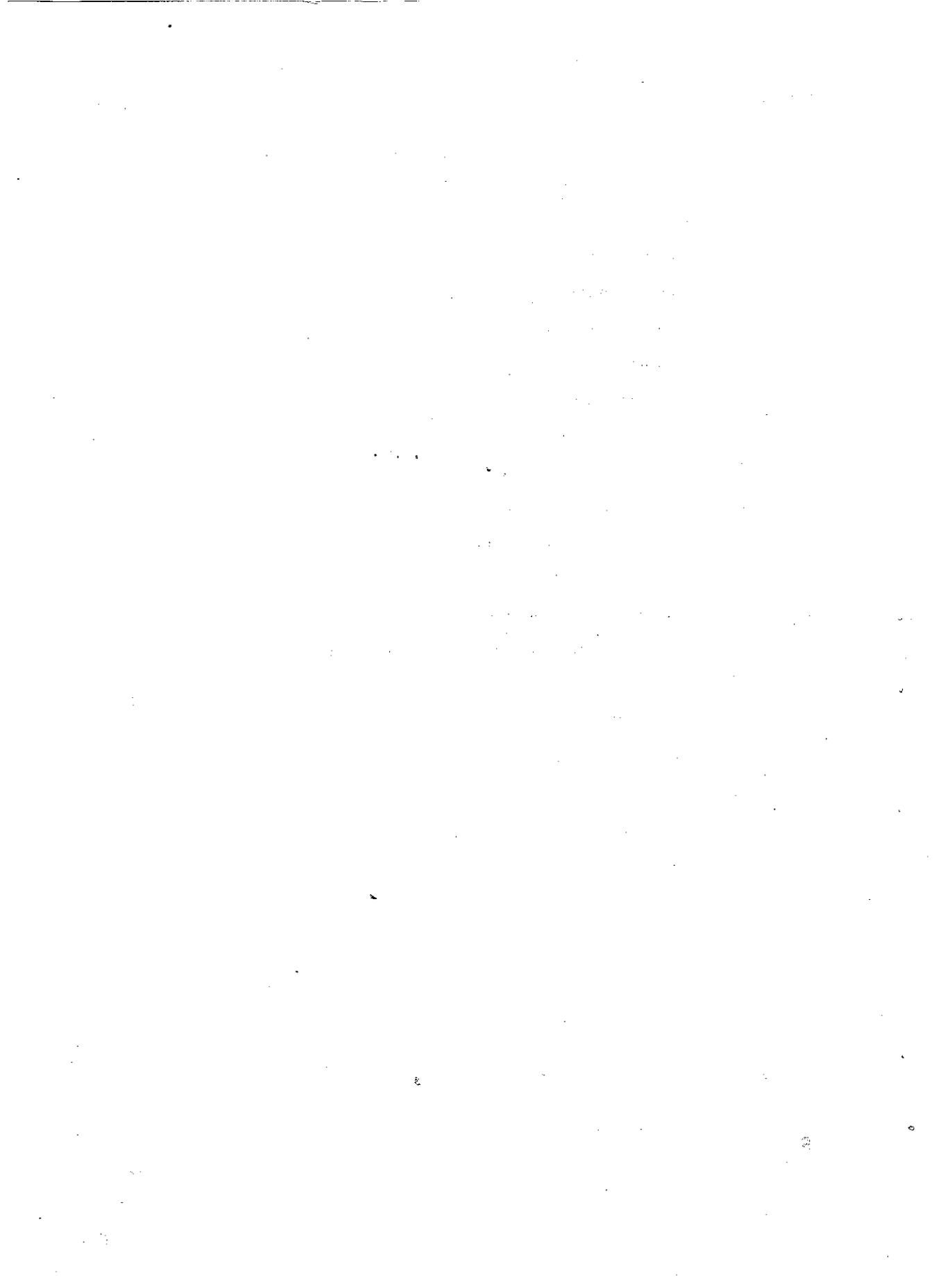


NIGERIAN TAX ACADEMY (ESTABLISHMENT) BILL, 2016

ARRANGEMENT OF CLAUSES

Clauses:

1. Declaration of policy
2. Establishment of the Nigerian Tax Academy
3. Functions of the Academy
4. Powers of Academy
5. Location and Facilities
6. Governing Board
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Functions of
the Academy

1 whether movable or immovable, real or personal.

2 3.-(1) The Nigerian Tax Academy shall:

3 (a) serve as a learning institution for tax collectors and administrators
4 of the government including states and local governments and selected
5 applicants from the private sector;

6 (b) handle all the trainings, continuing education programs and other
7 courses for all the officials and personnel of the Federal Internal Revenue
8 Service, the Nigeria Custom Service and relevant authorities with
9 responsibilities for revenue generation for government at all levels.

10 (c) develop and implement a curriculum which includes those
11 pertaining to:

12 (i) The technical aspects of tax collection, administration and
13 compliance; and

14 (ii) The career orientation and development for civil servants.

15 (d) conduct lectures, seminars, workshops, boot camps and other
16 training programs designed to mould, develop, and enhance the competencies,
17 skills and knowledge, moral fitness, efficiency and capability of tax collectors
18 and administrators; and

19 (e) perform such other function and duties as may be necessary in
20 carrying out its mandate.

21 (2) All existing officials and personnel of the Federal Inland Revenue
22 Service, the Nigerian Customs Service and those of other relevant authorities
23 shall be required to undergo the re-tooling and enhancement of seminars and
24 training programs to be conducted by the Nigerian Tax Academy.

25 (3) All applicants to the said relevant authorities shall also be
26 encourage to pass the basic courses as an advantage to be hired whether on
27 contractual or permanent status.

Powers of
Academy

28 4.-(1) The Nigerian Tax Academy shall, in carrying out the purposes
29 for which it was created, have the following powers:

30 (a) to adopt, alter and use a corporate seal;

1 (b) to take and hold by bequest, devise, gift, purchase or lease,
2 either absolutely or in trust for any of its purposes, any property, real or
3 personal, without limitation as to amount or value;

4 (c) to convey such property and to invest and reinvest any
5 principal, and deal with and expend the income and principal of the Nigerian
6 Tax Academy in such manner as will best promote its objective;

7 (d) to collect, receive and maintain a fund or funds, by subscription
8 or otherwise, and to apply the income and principal thereof to the promotion
9 of its aims and purposes herein before set out; and

10 (e) to contract any obligation, or enter into any agreement
11 necessary or incidental to the proper management of its corporate powers.

12 (2) In general, to carry on any activity and to have and exercise all
13 of the powers conferred by the laws upon private or government owned or
14 controlled corporation; and to do any and all of the acts and things herein set
15 forth to the same extent as juridical persons could do, and in any part of the
16 world, as principal, factor, agent or otherwise, alone or in syndicate or
17 otherwise in conjunction with any person, entity, partnership, association or
18 corporation, domestic or foreign.

19 5.-(1) The Nigerian Tax Academy shall be located in such place or
20 places as the Federal Ministry of Finance may determine.

Location and
Facilities

21 (2) It shall have facilities for instructive learning and workshops,
22 housing/lodging and other facilities to accommodate faculty, staff,
23 personnel and trainees.

24 6.-(1) The Nigerian Tax Academy shall have a Governing Board
25 to be known as the Board of Trustees, composed of the following;

Governing
Board

26 (a) Representatives of:

27 (i) the Federal Ministry of Finance-ex officio Chairperson;

28 (ii) the Federal Inland Revenue Service - ex officio Vice
29 Chairperson;

30 (iii) the Nigeria Customs Service-ex officio Vice Chairperson;

1 (iv) the Joint Tax Board - member;

2 (v) member of the Chartered Institute of Taxation of Nigeria as
3 member; and

4 (b) Three (3) representatives from the Tax profession with wide
5 experience and knowledge in tax matters and with at least five (5) years of
6 teaching experience from a reputable school;

7 (2) The Representatives from the Federal Ministry of Finance, the
8 Federal Inland Revenue Service and the Nigerian Customs Service shall be
9 appointed by the Honourable Minister of Finance.

10 (3) The representatives coming from the tax profession shall be
11 appointed by the Honourable Minister of Finance from the nominees of the
12 universities or accredited private educational institutions, chosen on the basis
13 of years of experience, integrity, probity and proven expertise in the field of
14 taxation, public finance, public administration and have taught in a reputable
15 school for the same number of years.

16 (4) The members of the Board of Trustees shall serve for a term of
17 three (3) years.

18 (5) In case of vacancy in the Board, the person so appointed or
19 designated shall serve only for the unexpired term.

20 (6) The members of the Board of Trustees shall serve without
21 compensation for the performance of their functions, but they shall be entitled
22 to reasonable honoraria, allowance or per diem pursuant to existing laws and
23 regulations.

Institutes

24 7. The Nigerian Tax Academy shall have separate learning institutes
25 each for the Federal Inland Revenue Service, the Nigeria Customs Service and
26 the other Relevant Authorities, respectively.

Executive Officers
of the Academy

27 8.-(1) The Executive Officials of the Academy shall be composed of:

28 (a) a Provost of the Academy who shall be the Chief Executive officer
29 of the Academy;

30 (b) a Chancellor and three Deans to administer the three institutes

1 faculties for the Federal Inland Revenue Service, the Nigerian Customs
2 Service and the other relevant authorities, respectively.

3 (2) All officers to be appointed by the Honourable Minister of
4 Finance for a term of three (3) years and renewable for another term and no
5 more.

6 9.-(1) The Nigerian Tax Academy shall be staffed by a Corps of Corps of
Professional
Instructors
7 Professional Instructors with sufficient knowledge, education, training and
8 actual experience in taxation, public finance and revenue administration,
9 among others.

10 (2) An instructor shall be appointed by the Board of Trustees, upon
11 nomination of any member.

12 (3) The requirements and restrictions of the Public Service laws,
13 rules and regulations on position classification and salary standardization
14 shall be observed in the appointment of the instructors of the Academy.

15 (4) For the purpose of filling up the staffing requirements for the
16 Corps of Professional Instructors, officers, employees or personnel of the
17 Federal Inland Revenue Service, the Nigerian Customs Service, and other
18 relevant authorities may be transferred to and from the Academy and their
19 respective institutions.

20 10.-(1) Any provision of law to the contrary notwithstanding, Staff appointment
21 appointments to the administrative or research staff of the Nigerian Tax
22 Academy may be on a full-time or part-time basis, and shall be covered by
23 the requirements and restrictions of extant rules and regulations on position
24 classification and salary standardization.

25 (2) For the purpose of filling up the staffing requirements, officers,
26 employees or personnel of the Federal Inland Revenue Service, the Nigerian
27 Customs Service, and the other relevant authorities may be transferred to
28 and from the Academy and their respective institutions.

29 11. The Nigerian Tax Academy may enter into consortium Authority to enter
into agreements
30 agreements and joint venture agreements with competent public and private

1 universities and training institutions for the development and implementation
 2 of the curriculum, programs for orientation, career development and
 3 continuing education in tax collection, auditing, administration and
 4 compliance.

Income, Legacies,
 Gifts, Donations,
 Foreign Aids and
 Grants

5 **12.-(1)** All income, legacies, gifts, donations, foreign aids and grants
 6 for the benefit of the Nigerian Tax Academy or for its operation,
 7 administration, support or maintenance shall be exempt from all forms of
 8 taxes, fees, assessments and other charges of the government, its agencies,
 9 instrumentalities branches and subdivisions.

10 (2) All legacies, gifts and donations to the Nigerian Tax Academy
 11 established under this Bill shall constitute a special fund to be known as the Tax
 12 Academy Fund.

13 (3) The Fund of the Academy shall be administered, appropriated and
 14 disbursed by the Board of Trustees of the Nigerian Tax Academy exclusively
 15 for the purposes of this Bill.

Auditing

16 **13.** The books of accounts of the Nigerian Tax Academy shall be
 17 subject to the periodic audit of the Office of the Auditor General of the
 18 Federation.

Annual Report

19 **14.** The Nigerian Tax Academy shall forward to the National
 20 Assembly, an annual report of its activities, accomplishments and
 21 recommendations.

Rules and
 Regulations

22 **15.** The Honourable Minister of Finance, in conjunction with the
 23 Federal Inland Revenue Service, Nigerian Customs Service, and
 24 representatives of other relevant authorities including the academic tax
 25 professional, shall issue the implementing rules and regulations within ninety
 26 (90) days from the coming into effect of this Bill.

Validity

27 **16.** If, for any reason, any Clause of this B is declared to be
 28 unconstitutional or invalid, the other sections or provisions hereof which are
 29 not affected thereby shall continue to be in full force and effect.

Effect

30 **17.** This Bill gives effect to any law that will facilitate the realization

1 of the objectives of this Bill.

2 18. This Bill shall take effect fifteen (15) days after its complete Commencement
3 publication in the Official Gazette or in at least two (2) newspapers of
4 general circulation.

5 49. This Bill may be cited as Nigerian Tax Academy Bill, 2016. Citation

EXPLANATORY MEMORANDUM

This Bill seeks to establish the Nigerian Tax Academy in order to provide training, develop standard curriculum for continue education of tax administrators and collectors to facilitate effective service delivery.

