

NATIONAL INSPECTOR-GENERAL FOR TAX CRIMES COMMISSION

BILL, 2020

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A BILL

FOR

AN ACT TO ESTABLISH THE NATIONAL INSPECTOR-GENERAL FOR TAX
 CRIMES COMMISSION TO ADDRESS REVENUE LEAKAGES EMANATING
 FROM NON-PAYMENT AND UNDER-PAYMENT OF TAXES; IRREGULARITIES
 IN THE ASSESSMENT, REPORTING AND REMITTANCES OF TAXES; TO
 PREVENT AND COMBAT TAX-RELATED CRIMES; TO PLUG ALL LEAKAGES
 IN THE TAX ADMINISTRATION SYSTEM; TO ENSURE THE PROTECTION OF
 TAXPAYERS RIGHTS; AND FOR RELATED MATTERS

Sponsored by Hon. Benjamin Okezie Kalu

[] Commencement

BE IT ENACTED by the National Assembly of the Federal
 Republic of Nigeria as follows-

1 PART I - ESTABLISHMENT OF THE NATIONAL INSPECTOR-GENERAL
 2 FOR TAX CRIMES COMMISSION

3 1.-(1) There is hereby established a body to be known as the
 4 National Inspector-General for Tax Crimes Commission (in this bill referred
 5 to as "the Commission").

Establishment
 of the National
 Inspector-General
 for Tax Crimes
 Commission

6 (2) The Commission-

7 (a) shall be a body corporate with perpetual succession and a
 8 common seal and may sue and be sued in its corporate name; and

9 (b) may acquire, hold, mortgage, purchase and deal with property,
 10 whether movable or immovable.

11 2. There is hereby established for the Commission a Governing
 12 Board (in this Bill referred to as "the Board") which shall consist of-

Establishment
 of the Governing
 Board

13 (a) a chairman who shall-

14 (i) be a person with good knowledge in revenue issues, finance and
 15 administrative matters, and

1 (ii) have qualifications and experiences as required to perform the
2 functions of that office under this Bill;

3 (b) 2 representative not below the rank of a Director of the Ministries
4 in charge of-

5 (i) Finance,

6 (ii) Budget and National Planning;

7 (c) one representative each of the-

8 (i) Federal Inland Revenue Service,

9 (ii) Budget Office of the Federation,

10 (iii) Revenue Mobilization and Fiscal Responsibility Commission,

11 (iv) Office of the Auditor-General of Nigeria,

12 (v) Office of the Accountant General of Nigeria, and

13 (d) the Secretary who shall be appointed by members of the Board.

14 (2) The membership of the Board shall reflect the six geo-political
15 zones of the Federation.

16 (3) The members of the Board shall be appointed by the President
17 subject to confirmation by the Senate.

18 (4) The Board shall from time to time elect from among its members a
19 vice-chairman, who shall in the absence of the chairman have all the powers
20 and duties of the chairman, and if neither the chairman nor the vice-chairman is
21 available, shall nominate a person from their own ranks to preside at that
22 meeting.

23 (5) The Chairman and other members Board shall-

24 (a) be persons with considerable experience from both the public and
25 private sectors to represent the Finance, revenue and business sectors; and

26 (b) be persons of unquestionable character and proven integrity.

27 (6) The Board shall meet for the conduct of its ordinary meetings at
28 least 4 times in a calendar year.

29 (7) Notwithstanding the provision of subsection (6) of this section,
30 the Board may meet to conduct such other business as exigency demands.

1 (8) The supplementary provision set out in the Schedule to this Bill
2 shall have effect with respect to the proceeding of the Board and other
3 related matters.

4 3.-(1) The Chairman or a member of the Board shall each hold
5 office for a term of 4 years and no more.

Tenure of office
of members of
the Board

6 (2) The Chairman or a member of the Board of Trustees shall cease
7 to hold office if he-

8 (a) becomes of unsound mind;

9 (b) becomes bankrupt or makes a compromise with his creditors;

10 (c) is convicted of a felony or any offence involving dishonesty,
11 fraud, violence, extortion or intimidation;

12 (d) is guilty of serious misconduct in relation to his duties; or

13 (e) is not permanently resident in the Federal Republic of Nigeria.

14 4.-(1) The Chairman or a member of the Board shall vacate his or
15 her office if he-

Cessation of
membership

16 (a) becomes subject to a disqualification contemplated in section
17 3(2) of this bill;

18 (b) becomes of unsound mind;

19 (c) is absent without the leave of the Secretary for more than two
20 consecutive meetings of the Board.

21 (2) The Chairman or a member of the Board may be removed from
22 office by the President, subject to the approval of the Senate, if he is satisfied
23 that it is not in the interest of the Commission or the public that the member
24 should continue in that office.

25 (3) The Chairman or a member of the Board may resign his
26 appointment by a notice in writing under his hand, addressed to the
27 President.

28 (4) Where a vacancy occurs in the membership of the Board, it
29 shall be filled by the appointment of a successor to hold office for the
30 remainder of the term of office of his predecessor, so that the successor shall

1 represent the same interest and shall be appointed by the President.

Allowances of
members of the
Board

2 5. There shall be pay to every member of the Board such allowances
3 as the Commission may from time to time determine.

4 PART II - FUNCTIONS OF THE COMMISSION

Functions of
the Commission

5 6. The Commission shall-

6 (a) complement the Federal Inland Revenue Service in ensuring
7 compliance with payment of tax;

8 (b) develop and implement national policy for tracking down tax
9 defaulters;

10 (c) develop tax compliance strategies;

11 (d) provide for an efficient and effective mechanism in administering
12 the Nigerian tax system;

13 (e) and to protect taxpayers right

14 (f) educate the citizenry on tax matters;

15 (g) collaborate with relevant stakeholders to ensure payment of taxes
16 and proper remittance to the Federation Account;

17 (h) provide a transparent platform on all matters relating to tax;

18 (i) provide sustainable finance and revenue for the government, and

19 (j) perform such other functions as may considered necessary for the
20 attainment of the objective set out in this Bill.

Powers of the
Board

21 7. The Board shall have powers to -

22 (a) manage and superintend the affairs of the Commission;

23 (b) establish committees or specialized departments for the purpose
24 of effective regulation and discharge of the Commission's functions under the
25 Bill;

26 (c) formulate general policies for the regulation and development of
27 the Commission;

28 (d) subject to the provisions of this Bill, make, alter, and revoke rules
29 and regulations for carrying out the functions of the Agency;

30 (e) with the prior consent of the Inspector General of Tax, to borrow or

1 dispose of any property;

2 (f) appoint either on transfer, secondment or leave of absence from
3 any public service of the federation or private sector, such number of
4 employees as may, in the opinion of the Board be required to assist the
5 Commission in the discharge of any of its functions under this Bill, and shall
6 have power to pay such employees remunerations including allowances as
7 the Board may from time to time determine;

8 (g) accept gifts of land, money or other testamentary dispositions,
9 endowments and contributions on such terms and conditions, if any, as may
10 be specified by the donor of the gift (provided that the Commission shall not
11 accept any gift if the conditions attached thereto by the donor are
12 inconsistent with the functions of the Commission);

13 (h) subject to the provisions of this Bill, by general or special order
14 in writing, delegate to any member or officer of the Commission or any other
15 person subject to such conditions, if any, as may be specified in the order,
16 such of its powers and functions under this Bill as it may deem necessary;

17 (i) determine the terms and conditions of service including
18 remunerations of employees;

19 (j) subject to the provisions of this Bill, make staff regulations
20 relating generally to the conditions of service of employees of the
21 Commission and without prejudice to the generality of the foregoing, such
22 regulations may provide for-

23 (i) the appointment, promotion and disciplinary control including
24 dismissal of employee of the Commission, and

25 (ii) procedure for appeals by such employees against dismissal or
26 other disciplinary measures; and

27 (k) do such other thing which in the opinion of the Board and
28 directives of the Inspector-General of Tax are necessary and expedient to
29 ensure the efficient discharge of the functions of the Commission.

PART III - STRUCTURE OF THE COMMISSION

Structure of the Commission

1

2 8.-(1) For the purposes of effective administration, the Commission

3 shall be structured into four operational departments as follows -

4 (a) Investigation and Monitoring;

5 (b) Research;

6 (c) Administration; and

7 (d) Operations.

8 (2) The Board may create additional operational departments and

9 Committees based on management recommendation and prevailing

10 circumstances.

11 (3) Each Department shall be managed by Deputy Inspector General

12 of Tax (DIGT) who shall be charged with the responsibility of coordinating the

13 functions of such department as spelt out in the Administrative manual of the

14 Commission.

PART IV - MEMBERSHIP AND ZONAL OPERATIONS OF THE COMMISSION

Membership of the Commission

15

16 9.-(1) The Commission shall consist of such number of volunteers

17 and regular members as may, from time to time, be recruited by the Board to

18 meet the requirement of the Commission.

19 (2) Members of the Commission shall be made up of such officers and

20 other ranks as the Board may from time to time determine.

Establishment of Zones and zonal operations of the Commission

21 10.-(1) The Board shall-

22 (a) divide Nigeria into such number of zones as it may determine for

23 the effective organization of the Commission;

24 (b) To establish, a zone, to be headed by an Assistant Inspector

25 General of Tax (AIGT).

26 (2) Each Zonal Assistant Inspector General of Tax shall, subject to the

27 direction and overall operation of the Commission, be responsible for

28 coordinating the activities of the Commission in that Zone.

Establishment of State Tax Inspection Bureau

29 11.-(1) There shall be established for the Commission, a State

1 Inspector of Tax (SIT) in each state of the Federation and the Federal Capital
2 Territory, Abuja

3 (2) The State Inspector of Tax shall subject to the direction and
4 overall operation of the Commission by the Zonal Assistant Inspector
5 General of Tax (AIGTs), are responsible for carrying out the functions of the
6 Commission in the States and the Federal Capital Territory, Abuja.

7 PART V - STAFF OF THE COMMISSION

8 12. There shall be an Inspector General of Tax who shall-

9 (a) be appointed by the President subject to confirmation by the
10 Senate;

11 (b) be the Chief Executive and Accounting Officer of the
12 Commission;

13 (c) have qualification and experience as are appropriate for a
14 person required to perform the functions of that office under this Bill, and

15 (d) hold office for a period of 5 years in the first instance and may
16 be eligible for reappointment for a further term of 5 years only and on such
17 terms and conditions as to emoluments, and conditions of service as may be
18 specified in his letter of appointment.

19 13. The Inspector-General of Tax shall, subject to the general
20 direction of the Board, be responsible for -

21 (a) the day-to-day administration of the Commission;

22 (b) keeping the books and records of the proceedings of the Board;

23 (c) the administration of the secretariat of the Board; and

24 (d) the general direction and control of all other employees of the
25 Commission.

26 14.-(1) The Board shall appoint for the Commission such number
27 of employees as may in the opinion of the Board be expedient and necessary
28 for the proper and efficient performance of the functions of the Commission.

29 (2) The terms and conditions of service (including remuneration,
30 allowances, benefits and pensions) of the employees of the Commission

Appointment of
the Inspector-
General of Tax

Duties and powers
of the Inspector-
General of Tax

Other staff of
the Commission

1 shall be as determined by the Board.

2 (3) The volunteers of the Commission shall, for any period they are on
3 duty for the Commission, be provided allowances to cover expenses as may be
4 approved by the Board.

Pensions

5 **15.**-(1) Service in the Commission shall be approved service for
6 purposes of pension.

7 (2) Employees of the Commission shall be entitled to pension,
8 gratuity and other retirement benefits as are enjoyed by persons holding
9 equivalent grades in the Civil Service of the Federation.

10 **PART VI - FINANCIAL PROVISIONS**

Fund of the
Commission

11 **16.**-(1) There shall be established and maintained by the Commission,
12 a Fund into which shall be paid and credited -

13 (a) all budgetary allocations from the Federal Government;

14 (b) such monies as may, from time to time, be lent, deposited or
15 granted to the Commission by the Government of the Federation or of a State;

16 (c) all grants received from both local and international organization
17 for the purpose of the Commission;

18 (d) all monies received by the Commission as gifts, loans,
19 contributions, testamentary deposition or donations; and

20 (e) all other monies and assets which may accrue to the Commission
21 from time to time.

22 (2) The Fund shall be managed in accordance with rules made by the
23 Inspector-General of Tax and without prejudice to the generality of the power
24 to make rules under this subsection, the rules shall in particular contain
25 provisions -

26 (a) specifying the manner in which the assets of the Fund are to be
27 held and regulating the making payments into and out of the Fund; and

28 (b) requiring the keeping of proper accounts and records for the
29 purposes of the Fund in such form as may be specified in the rules.

30 (3) The Commission may, subject to the provisions of this Bill and the

1 conditions of any trust created in respect of any property, invest all or any of
2 its funds in any security prescribed by the Trustee Investments Act or in
3 such other securities as may, from time to time, be approved by the Minister.

4 17. The Commission shall apply the proceeds of the fund
5 established pursuant to clause 15 of this Bill to-

Expenditure of
the Commission

6 (a) cost of administration of the Commission;

7 (b) payment of salaries, fees, remuneration, bills, rent;

8 (c) cost of maintenance of any property acquired or vested in the
9 Commission;

10 (d) capital expenditure approved by the Commission;

11 (e) allowances, salaries, remuneration, pensions and gratuities
12 payable to the members of the Board specified in section 5 of this Bill or any
13 Committee of the Board and the employees of the Commission so, however
14 that no payment of any kind under this paragraph (except such as may be
15 expressly authorized by the Board) shall be made to any person who is in
16 receipt of emolument from the government of the federation or a State;

17 (f) the payment for all contracts, including mobilization,
18 fluctuations, variations, legal fees and cost on contract administration;

19 (g) the payment for all purchases; and

20 (h) undertaking such other expenses and activities as are connected
21 with all or any of the functions of the Commission under this Bill.

22 18.-(1) The Commission may accept gifts of land, money or other
23 property on such terms and conditions; considered lawful.

Gifts to the
Commission

24 (2) The Commission shall not accept any gift if the conditions
25 attached by the person or organization making the gift are inconsistent with
26 the functions of the Commission under this Bill.

27 19.-(1) The Commission may, with the approval of the Inspector-
28 General of Tax and subject to such conditions and with such limits as the
29 Federal government may impose, borrow money from the Government, a
30 bank, or any other lending institution or individual necessary and

Power to borrow

1 convenient to carry out its purposes.

2 (2) No money may be borrowed or any advance be accepted by the
3 Commission from the Government, its agencies, or any other source within or
4 outside Nigeria, except with the consent of the Senate.

Accounts

5 **20.** The Board shall cause to be kept proper accounts of the
6 Commission in respect of each year and proper records thereto and shall cause
7 the accounts to be audited not later than 6 months after the end of each year by
8 auditors appointed from the list in accordance with the guidelines supplied by
9 the Auditor-General of the Federation.

Annual estimates
and expenditure

10 **21.** The Commission shall not later than 30th September each year or
11 other date stipulated by law or policy, submit to the National Assembly an
12 estimate of expenditure or income of the Commission, as approved by the
13 Board for the next fiscal year for incorporation into the National budget.

Annual report

14 **22.**-(1) The Board shall prepare and submit to the Minister not later
15 than 30th June in each year, a report in such form as the Minister may direct, the
16 activities of the Board during the immediate preceding year, and shall include
17 in the report a copy of the audited accounts of the Fund for that year and the
18 auditor's report thereon.

19 (2) The Minister shall, upon receipt of the report referred to in
20 subsection (1) of this section, cause a copy of the report and the audited
21 accounts of the Fund and the auditor's report thereon to be submitted to each
22 House of the National Assembly.

Exemption
from tax

23 **23.** The Board, funds and its properties shall not be liable to tax by any
24 government or authority and contributions to the fund shall be recognized for
25 tax purposes as expenditure towards the sustenance of the donor's business.

26 **PART VII - MISCELLANEOUS PROVISIONS**

Penalties for
staff of the
Commission

27 **24.** A staff of the Commission who-

28 (a) contravention of the objects of the Commission;

29 (b) takes part in any subversive activity, including mutiny and
30 disturbance of public peace;

1 (c) abets, incites, conceals or condones the commission of any
2 offence;

3 (d) takes part in an illegal assembly of persons with intention to
4 breach public peace, destroy property or assault any person or group of
5 persons;

6 (e) having knowledge that an offence or any illegal act is about to
7 be committed, fails to inform his superior officer; and

8 (f) takes part in a strike, and assaults his superior officer,
9 commits an offence and shall liable on conviction to imprisonment for a
10 term not exceeding two years and a termination of his employment.

11 25.-(1) A person aggrieved by any action of the Commission under
12 this Bill, including such action taken on the basis of the Commission's power
13 under this Bill may bring an action in the Federal High Court provided that
14 the aggrieved person shall give the Commission 21 days' notice in writing of
15 the intention to bring an action against such action.

Pre-action notice

16 (2) The intending plaintiff shall serve on the Commission a formal
17 written notice which shall clearly and explicitly stated-

18 (a) the cause of action;

19 (b) the particulars of the claim;

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

21 (d) the reliefs which the Plaintiff intends to claim.

22 (3) The notice of intention to initiate an action against Commission
23 referred to in sub clauses (1) and (2) of this clause may be addressed to and
24 delivered to the office of the Inspector-General of Tax.

25 26.-(1) Subject to the provisions of this Bill, the provisions of the
26 Public Officers Protection Act shall apply in relation to any suit instituted
27 against any officer or employee of the Commission.

Limitation of
suits against the
Commission

28 (2) Notwithstanding anything contained in any other law, no suit
29 against any member of the Board, the Inspector-General of Tax or any other
30 officer or employee of the Commission for any act done in pursuance or

1 execution of this Bill or any other law, or of any public duty or authority or in
2 respect of any alleged neglect or default in the execution of this Bill or such law,
3 duty or authority, shall lie or be instituted in any court unless -

4 (a) it is commenced within 3 months next after the act, neglect or
5 default complained of; or

6 (b) in the case of a continuation of damage or injury, within 6 months
7 next after the ceasing thereof.

8 (3) No suit shall be commenced against a member of the Board, the
9 Inspector-General of Tax, officer or employee of the Commission before the
10 expiration of a period of one month after written notice of intention to
11 commence the suit shall have been served upon the Commission by the
12 intending plaintiff or his agent.

13 (4) The notice referred to in sub clause (3) of this clause shall clearly
14 and explicitly state the cause of action, the particulars of the claim, the name
15 and place of abode of the intending plaintiff and the relief which he claims.

Service of
documents

16 27. A notice, summons or other document required or authorized to
17 be served upon the Commission under the provisions of this Bill or any other
18 law or enactment may be served by delivering it to the Inspector-General of
19 Tax.

Restriction on
execution against
property of the
Commission

20 28.-(1) In any action or suit against the Commission, no execution or
21 attachment of process in the nature thereof shall be issued against the
22 Commission.

23 (2) Any sum of money which may, by the judgment of any court, be
24 awarded against the Commission shall, subject to any direction given by the
25 court where notice of appeal of the said judgment has been given, be paid from
26 the general reserve fund of the Commission.

Indemnity of
officers

27 29. Every member of the Board, agents or employees of the
28 Commission shall be indemnified from liability incurred in defending any
29 proceeding brought against the persons under this Bill, in the person's capacity
30 as member, agent or employee of the Commission.

1 30.-(1) Every Member of the Board, the Inspector-General of Tax
2 or any other officer or employee of the Commission shall treat as
3 confidential any information which is obtained in the exercise of their
4 powers or performance of their duties under this Bill.

Duty of non-
disclosure of
information

5 (2) No member of the Board, the Inspector-General of Tax or any
6 other officer or employee of the Commission shall -

7 (a) use for personal gain, any information obtained in the exercise
8 of their power or duty;

9 (b) disclose any information referred to under subsection (1) of this
10 section except when required to do so by any court or in such other
11 circumstances as may be prescribed by the Board from time to time.

12 (3) Any person who contravenes the provisions of subsection (1)
13 and (2) of this section commits an offence and shall liable on conviction to a
14 fine of not less than ₦200,000.00 or imprisonment for a term not exceeding
15 two years or both.

16 31.-(1) For the purpose of carrying out the functions conferred on
17 the Commission under this Bill, the Inspector-General of Tax or any other
18 officer or employee of the Commission authorized in that behalf -

Power to obtain
information

19 (a) shall have a right of access to all the records of any person or
20 authority affected by this Bill for the specific purpose of discharging his
21 duties under this Bill, and

22 (b) may by notice in writing to furnish information require that
23 person or authority to furnish information on such matters as may be
24 specified in notice.

25 (2) Any person or authority served with the notice under subsection
26 (1) of this section shall furnish information as required and comply with the
27 notice within a reasonable time.

28 32. The President may give directives of a general nature or
29 relating generally to matters of policy with regard to functions of the

Directives by the
President, etc.

1 Commission and it shall be the duty of the Commission to comply with the
2 directives.

Regulations

3 33. The Inspector-General of Tax may, on the recommendation of the
4 Board make regulations as may be necessary or expedient for giving full effect
5 to the provisions of this Bill and for the administration thereof.

Interpretation

6 34. In this Bill, unless the context otherwise requires-
7 "Board" means the Governing Board of the Commission;
8 "Commission" means the National Inspector-General for Tax Crimes
9 Commission established by this Bill;
10 "Minister" means the Minister charged with responsibility for matters relating
11 to Finance;
12 "President" means the President of the Federal Republic of Nigeria;
13 "Volunteer" means persons who not being regular members, or officers or
14 employees of the Commission, sign up to aid the Commission in the
15 performance of its functions.

Citation

16 35. This Bill may be cited as the National Inspector-General for Tax
17 Crimes Commission (Establishment, etc.) Bill, 2020.

18 SCHEDULE

19 Section 2(8)

20 SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD

21 Proceedings of the Board

22 1.-(1) Subject to the provisions of this Bill and section 27 of the
23 Interpretation Act, the Board may make standing orders regulating its
24 proceedings or those of any of its committees.

25 (2) The quorum of the Board shall be 5 members and the quorum of
26 any committee of the Board shall be determined by the Board.

27 2.-(1) The Board shall meet not less than 4 times in each year and
28 subject thereto, the Board shall meet whenever it is summoned by the
29 Chairman, and if the Chairman is required to do so by notice given to him by
30 not less than 3 other members, he shall summon a meeting of the Board to be

1 held with 14 days from the date on which the notice is given.

2 (2) At any meeting of the Board, the Chairman shall preside but if
3 he is absent, the members present at the meeting shall appoint one of them to
4 preside at the meeting.

5 (3) Where the Board desires to obtain the advice of any person on a
6 particular matter, the Board may co-opt him for such period as it thinks fit;
7 but a person who is in attendance by virtue of this sub-paragraph shall not be
8 entitled to vote at any meeting of the Board and shall not count towards a
9 quorum.

10 *Committees*

11 3.- (1) The Board may constitute one or more Committees to carry
12 out, on behalf of the Board, such of its functions or the functions of the
13 Commission as the Board may determine.

14 (2) A committee constituted under this paragraph shall consist of
15 such number of persons (not necessarily members of the Board) as may be
16 determined by the Board; and a person other than a member of the Board
17 shall hold office on the committee in accordance with the terms of his
18 appointment.

19 (3) Subject to the provisions of this Bill and the decision of the
20 Board, a committee constituted under this Bill may regulate its own
21 proceedings and business.

22 (4) A decision of a committee of the Board shall be of no effect until
23 it is confirmed by the Board.

24 *Miscellaneous*

25 4.- (1) The fixing of the seal of the Commission shall be
26 authenticated by the signature of the Chairman and any other person
27 authorized generally or specifically to act for that purpose by the Board.

28 (2) Any contract or instrument which, if made or executed by a
29 person not being a body corporate, would not be required to be under seal
30 may be made or executed on behalf of the Commission by the Inspector-

1 General of Tax or any other person generally or specifically authorized to act
2 for that purpose by the Board.

3 (3) Any document purporting to be a document duly executed under
4 the seal of the Commission shall be received in evidence and shall, unless and
5 until the contrary is proved, be presumed to be so executed.

6 5. The validity of any proceeding of the Board or of a committee
7 thereof shall not be adversely affected by any vacancy in the membership of the
8 Board or committee, or by any defect in the appointment of a member of the
9 Board or of the committee, or by reason that a person not entitled to do so took
10 part in the proceedings of the Board or committee.

EXPLANATORY MEMORANDUM

This Bill seeks to establish the National Inspector-General for Tax Crimes Commission to promote economic efficiency and effectiveness in administering the nation's tax system, detect and deter fraud and abuse in taxation programme and operations and to protect tax payer's rights.