

FEDERAL REVENUE ENFORCEMENT CORPS BILL, 2020

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A BILL

FOR

AN ACT TO ESTABLISH FEDERAL REVENUE ENFORCEMENT CORPS (FREC)
TO ASSIST IN THE DEVELOPMENT AND RESUSCITATION OF MEASURES FOR
THE EFFICIENT IMPLEMENTATION OF REVENUE COLLECTIONS BY
RELEVANT GOVERNMENT AGENCIES AND FOR OTHER RELATED MATTERS,
2020

Sponsored by Senator Ademù Aliero

[] Commencement

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

1 PART I - ESTABLISHMENT, FUNCTIONS AND OBJECTIVES OF THE
2 REVENUE ENFORCEMENT CORPS

3 1.-(a) There is established a body to be known as Federal Revenue Enforcement Corps (in his bill referred to as: Revenue Enforcement Corps) Establishment
4 and shall be a corporate body with perpetual succession with a Common
5 Seal and may sue and be sued in its corporate name;

6 (b) The Headquarters of the Revenue Enforcement Corps shall be The Headquarters
7 located in the Federal Capital Territory, Abuja, and shall have offices in all of Revenue
8 the States and Local Governments in Nigeria; and Enforcement
9 Corps

10 2. Functions of Revenue Enforcement Corps shall include: Functions of
11 (a) Develop and deploy mechanisms for the enforcement of Revenue
12 government revenue collections across board; Enforcement
13 Corps

14 (b) Assist in the development and resuscitation of measures for the
15 efficient implementation of revenue collections by relevant government
16 agencies;

17 (c) Enforce the reactivation and resuscitation of revenue potentials
18 of Federal government monuments all over the country;

(d) Identify major road setbacks and convert such setbacks to

1 viable revenue sources for the Federal Government;

2 (e) Provide operational capacity to relevant revenue generating
3 agencies of the federal government for improved revenue collections across
4 the country;

5 (f) Provide enforcement framework for recovery of penalties for
6 violations of carbon emission control regulations, general fines and carbon
7 trading management;

8 (g) Facilitate the enforcement of payments of fines, royalty, profits
9 and interests in Intellectual Property Rights accruing to the federal government
10 and assist in intellectual piracy of Arts & Cultural creative works;

11 (h) For the purpose of efficiently carrying out the functions set out in
12 section 3 of this Act, the Enforcement Corps shall maintain its squad which will
13 be entitled to enforce law and order and be deployed by the Commandant -
14 General:

15 (a) Discharge such other functions that will facilitate the
16 accomplishment of its objectives.

17 PART II - GOVERNING BOARD COMPOSITION AND POWERS

Governing Board
of the Federal
Revenue
Enforcement
Corps

18 **3.** There is established for the management of the Revenue
19 Enforcement Corps a Governing Board (in this Act referred to as "the Board").

Composition of
the Board of the
Revenue
Enforcement

20 **4.** The Board shall consist of:

21 (a) A Chairman;

22 (b) A representative each of the following Ministries/Agencies:

23 (i) Ministry of Finance;

24 (ii) Federal Inland Revenue Service;

25 (iii) Central Bank Of Nigeria;

26 (iv) National Orientation Agency; and;

27 (c) The National Commandant to serve as Secretary.

Qualification
of the Chairman
and other members
Revenue
Enforcement

28 **5.-(a)** The Chairman shall be a person having cognate experience and
29 proven capacity in discharging his responsibilities to facilitate the
30 accomplishment of the Revenue Enforcement Corps Objectives;

1 (b) A member referred to in Section 5(2) shall not be below the rank
2 of Director or its equivalent in the force;

3 (c) A member referred to in Section 5(2) shall be a person having
4 cognate experience and proven capacity to discharge his duties.

5 **6,-**(a) The Chairman and members of the Board shall be appointed
6 by the President, Federal Republic of Nigeria on the recommendation of the
7 Minister;

Appointment of
the Chairman and
Members of the
Board of the
Revenue
Enforcement

8 (b) Without prejudice to the provisions of this Act, the Minister
9 shall perform the functions of the Board where:

10 (i) The Board has not been constituted;

11 (ii) The Board has been dissolved; and

12 (iii) The provisions of the schedule to this Act shall have effect with
13 respect to the proceedings of the Board and other matters contained therein.

14 **7.** The Chairman and other members of the Board, other than ex-
15 officio members:

Tenure of Office

16 (a) Shall hold office for a period of Four (4) Years on such terms
17 and conditions as contained in their letters of appointment; and

18 (b) May be re-appointed for one further period of Four (4) Years
19 and no more.

20 **8.-**(a) Notwithstanding the provisions of Section 8 of this Act, a
21 member may at any time be removed from office by the President of the
22 Federal Republic of Nigeria if:

Removal from
Office

23 (i) He is unable to discharge the functions of his office whether
24 arising from infirmity of the body or mind;

25 (ii) He is convicted by a Court of Law of a felony, fraud or any
26 serious act of misconduct; and

27 (iii) He without permission of the Board is absent for more than
28 three consecutive meetings of the Board without such permission is absent
29 from the country for a period exceeding one year.

30 (b) The Chairman or member may resign by a notice addressed

1 through the Secretary to the Government of the Federation to the President and
2 such notice of resignation shall become effective from the date of acceptance
3 of the resignation by the President.

Allowances

4 **9.** A member shall be paid such allowance as the Federal Government
5 may from time to time direct.

Powers of the Board

6 **10.** The Board shall be responsible for:

7 (a) Providing the general policies and guidelines relating to major
8 expansion programmes of the Revenue Enforcement Corps;

9 (b) The supervision of management and general administration of the
10 Revenue Enforcement Corps;

11 (c) Recruiting regular members and volunteers of the Revenue
12 Enforcement Revenue Enforcement Corps;

13 (d) Organizing basic developments and refresher courses for
14 members of the Revenue Enforcement Corps;

15 (e) Fixing, with the approval of the Minister the terms and conditions
16 of service of members and employees of the Revenue Enforcement Corps,
17 including their remuneration; and

18 (f) Do such other things, which in the opinion of the Board are
19 necessary to ensure the efficient performance of the functions of the Revenue
20 Enforcement Corps.

21 **PART III - STAFF AND MEMBERSHIP OF THE REVENUE**
22 **ENFORCEMENT CORPS**

National Commandant of the Revenue Enforcement

23 **11.**-(a) There shall be for the Corps a National Commandant who shall
24 be appointed by the President and Commander-in-Chief on the
25 recommendation of the Minister;

26 (b) The National Commandant shall:

27 (i) Hold office in the first instance for a period of Five (5) years and
28 shall be eligible for reappointment for a further period of Five (5) years and no
29 more;

1 (ii) On such terms and conditions as may be specified in his letter of
2 appointment;

3 (iii) The National Commandant shall be the Chief Executive and
4 Accounting Officer of the Revenue Enforcement Corps;

5 (iv) The National Commandant shall in the performance of his
6 function be directly responsible to the President and Commander-in-Chief
7 of the Armed Forces, but shall regularly consult with Minister and the
8 Board;

9 (v) The National Commandant shall be responsible for the
10 execution of the policies of the Revenue Enforcement Corps and its day-to-
11 day administration; and

12 (vi) Subject to the provisions of this Act, the National
13 Commandant shall hold office on such terms and emolument as may be
14 specified in his letter of appointment, and as may from time to time, be
15 approved by the President.

16 12.-(a) The Board shall appoint for the Revenue Enforcement
17 Corps such number of Deputy National Commandants, National Corps
18 Secretary, Assistant National Commandants, Commandants and such
19 officers and other Ranks and employees as it may, from time to time, deemed
20 necessary for the purposes of the effective administration of the Revenue
21 Enforcement Corps;

Deputy National
Commandants,
National Corps
Secretary, Assistant
National
Commandants,
etc. and other
employees of of
the Revenue
Enforcement
Corps

22 (b) The terms and conditions of service (including remunerations,
23 allowances, benefits and pensions) of regular members and employees of
24 the Revenue Enforcement Corps shall be as determined by the Board using
25 same criteria as may be applied to other similar Agencies with the approval
26 of the Minister; and

27 (c) The Volunteers of the Revenue Enforcement Corps shall, for
28 any period they are on duty for the Corps, be paid such allowances and other
29 benefits, as may be approved by the Minister.

Membership
of the Revenue
Enforcement
Corps

1 **13.** Membership/Personnel of the Revenue Enforcement Corps shall
2 consist of:
3 (a) Regular members and volunteers;
4 (b) Officers and other Ranks;
5 (c) Members of the Corps shall be Nigerians within the ages of 18-35
6 years as at the time of enlistment; and
7 (d) Regular Members, Volunteers and other Staff shall be recruited by
8 the Board periodically to meet the personnel requirements of the Revenue
9 Enforcement Corps.

Pensions

10 **14.**-(a) The service in the Revenue Enforcement Corps shall be
11 approved service for the purposes of the Pensions Act and, accordingly, regular
12 members and employees of the Revenue Enforcement Corps shall be entitled
13 to pensions, gratuities and other retirement benefits as prescribed under the
14 Pensions Act;
15 (b) Notwithstanding the provisions of Sub-Section (a) of this Section,
16 nothing in this Act shall prevent the appointment of a person to any office on
17 such terms, which preclude the grant of pension, gratuity or other retirement
18 benefit in respect of that office;
19 (c) For the purposes of the application of the provisions of the
20 Pensions Act, any power exercisable by the Minister or other authority of the
21 Federal Government, other than the power to make regulations under Section
22 23 of the Act, is hereby vested in and shall be exercisable by the Revenue
23 Enforcement Corps and not by any other person or authority;
24 (d) Service in the Revenue Enforcement Corps shall be approved
25 service for the purpose of the Pensions Reform Act 2004 and, accordingly,
26 officers and the other persons employed in the Revenue Enforcement Corps
27 shall; be entitles to pensions, gratuities and other benefits as are prescribed here
28 under; and
29 (e) For the purpose of the application of the provisions of the Pension
30 Reform Act, 2004 any power exercisable there under by a Secretary to the

1 Government of the Federation or other authority of the Government of the
 2 Federation, other than the power to make regulations under Sections 23
 3 thereof is hereby vested in and shall be exercisable by the Revenue
 4 Enforcement Corps and not by any other persons or authority.

5 PART IV -APPOINTMENT, PROMOTION, OFFENSES AND

6 DISCIPLINE OF STAFF

7 **15.-(a)** The Senior Staff of the Rank of Commandant and above
 8 shall be appointed by the President and Commander-in-Chief of the Armed
 9 Forces upon nomination by the National Commandant and on the
 10 recommendation of the Board;

Appointment
and promotion
of staff of the
Revenue
Enforcement
Corps

11 (b) The promotion matters of officers below the ranks shall be
 12 vested with the Board on the recommendation of the National Commandant;

13 (c) The post of the Deputy National Commandant shall be a
 14 terminal post on which the holder shall retire from Revenue
 15 Enforcement Corps as may be determined by the President, and
 16 Commander-in-Chief of the Armed Forces;

17 (d) The National Commandant shall, in consultation with the
 18 Board, establish such number of offices/units in the Headquarters and
 19 recruit officers to discharge responsibilities;

20 (e) If for any reason, the National Commandant is unable to
 21 perform his functions and there exist a vacancy in the office of the National
 22 Commandant, the Board may designate an officer who is next in rank to the
 23 National Commandant to act as the National Commandant during the period
 24 of his inability or vacancy until a National Commandant is appointed in
 25 accordance with the provisions of this Act and the officer shall while so
 26 acting have all the powers to perform all the functions of the National
 27 Commandant.

28 **16.-(a)** The appointment of Staff of the Revenue Enforcement
 29 Corps shall be governed, mutatis mutandis, by the general terms and
 30 conditions of service as the Board may, after consultation with the Federal

Appointment of
Staff of the
Revenue
Enforcement
Corps

1 Civil Service Commission or related organizations determine.

2 (b) The Board may, subject to the provisions of this Act, make Staff
3 Regulations relating generally to the Conditions of Service of the Staff of the
4 Revenue Enforcement Corps; and without prejudice to the generality of the
5 foregoing. Such regulations may provide for:

6 (i) The appointment, promotion, termination, dismissal and
7 disciplinary control of the Staff of the Revenue Enforcement Corps; and

8 (ii) Appeals by such Staff against wrongful dismissal or other
9 disciplinary measures, and until such regulations are made any instrument
10 relating to the conditions of Service of Officers in the Civil Service of the
11 Federation or related organization shall be applicable with such modifications
12 as may be necessary, to the staff of the Revenue Enforcement Corps.

13 (c) The Staff of the Revenue Enforcement Corps shall be public
14 officers as defined in the Constitution of the Federal Republic of Nigeria 1999
15 (as amended);.

16 (d) Staff Regulations made under Sub-Section 17(b) of this Section
17 shall not have effect until it has been approved by the Board, and when so
18 approved, the Board shall cause them to be brought to the notice of all affected
19 persons.

Offences of the
Staff of Revenue
Enforcement
Corps

20 **17.** A Revenue Enforcement Corps member who:

21 (a) Performing his duties in contravention of the objects of the
22 Revenue Enforcement Corps;

23 (b) Perpetrate or involved in fraud, embezzlement or any form of
24 misappropriation of fund;

25 (c) Takes part in any subversive activity, including mutiny of any
26 offence;

27 (d) Abets, incites, conceals or condones the commission of any
28 offence;

29 (e) Takes part in an illegal assembly of persons with intention to
30 breach public Revenue Enforcement, destroy property or assault any person or

1 group of persons;

2 (f) Having knowledge that an offence or any illegal act is about to
3 be committed, fails to inform his superior officer;

4 (g) Takes part in a strike; and

5 (h) Offers violent assault on his Superior Officer commits an
6 offence and is liable on conviction to imprisonment for a term of not less
7 than one year.

8 ~~18~~-(a) The National Commandant may delegate his powers in
9 respect of discipline of Junior Staff to Deputy or Assistant National
10 Commandants in the Headquarters and State Commandant who shall
11 discipline such staff in their Departments and commands respectively in
12 accordance with existing Revenue Enforcement Corps Regulations;

Discipline of the
Staff of the
Revenue
Enforcement
Corps

13 (b) The power of appointment, promotion and discipline of the
14 junior Staff of the Revenue Enforcement Corps vested in the National
15 Commandant;

16 (c) Appeal against all decisions concerning the discipline of such
17 staff be with the Senior Staff Disciplinary Committee;

18 (d) The power to discipline the Senior Staff is vested with the
19 Disciplinary Committee hereby established; and

20 (e) The Senior Staff Disciplinary Committee shall comprise the
21 following members:

22 (i) The Deputy National Commandant and the Assistant National
23 Commandant with the Deputy National Commandant serving as Chairman,
24 while in the absence of the Deputy National Commandant, the most Senior
25 Assistant National Commandant shall serve as Chairman;

26 (ii) The Provost Marshall;

27 (iii) The Head of Legal Matters;

28 (iv) National Corps Secretary;

29 (v) In addition to function specified in Sub-Section 19(e) of this
30 section, the Senior Staff Disciplinary Committee shall consider and

1 determine appeals emanating from decisions of the Junior Staff Disciplinary
2 Committee of the Revenue Enforcement Corps. The decisions such appeals
3 shall be final;

4 (vi) Appeal against the decisions of the Senior Staff Disciplinary
5 Committee shall lie with the Board; and

6 (vii) The National Commandant shall in relation to the Staff of the
7 Revenue Enforcement Corps ensure:

8 (i) Probity and accountability;

9 (ii) Maintenance of a system of screening and vetting at the
10 recruitment stages and which shall be a continuous exercise throughout the
11 career of personnel in the Revenue Enforcement Corps; and

12 (iii) Maintenance of a policy of continuous Staff assessment.

13 (viii) The National Commandant shall promulgate and distribute a
14 Code of conduct to Staff of the Revenue Enforcement Corps the breach of
15 which shall attract the appropriate penalty stipulated therein; and

16 (ix) For the purpose of proper legal guidance and accountability, the
17 Heads of the Legal and Audit Departments shall report directly to the National
18 Commandant.

19 PART V - ADMINISTRATIVE STRUCTURES AND ZONAL COMMANDS OF
20 THE REVENUE ENFORCEMENT CORPS

Administrative
Structure of the
Revenue
Enforcement
Corps

21 **19.**-(a) The Revenue Enforcement Corps Headquarters shall be in the
22 Federal Capital Territory and headed by the National Commandant;

23 (b) There shall be established in National Headquarters of the
24 Revenue Enforcement Corps various Departments each of which shall be
25 headed by an officer not below the rank of Deputy National Commandant. The
26 Departments are:

27 (i) Finance and Administration;

28 (ii) Training and Operations;

29 (iii) Planning, Development and Statistics;

30 (iv) Enforcement;

- 1 (v) General Duties;
 2 (vi) Monitoring and Evaluation;
 3 (vii) Personnel, Record and Welfare; and
 4 (viii) Logistics and Supplies.

5 (c) Each of these departments shall be established at the various
 6 Command structure of the Revenue Enforcement Corps as provided in Sub-
 7 Sections 21(a) above and shall be headed by an Officer not below the rank of
 8 Assistant State Commandant.

9 **20.**-(a) The Board shall:

10 (i) Divide Nigeria into such number of Zones as it may, from time
 11 to time determine for the effective organization of the Revenue Enforcement
 12 Corps; and

13 (ii) Establish, in each Zone, a Zonal Command, which shall be
 14 headed by an officer not below the rank of Assistant National Commandant.

15 (b) The Zonal Command shall, subject to the direction and overall
 16 command of Revenue Enforcement Corps, be responsible for coordinating
 17 the activities of the Revenue Enforcement Corps in the Zone.

18 **21.**-(a) The Revenue Enforcement Corps shall have a State
 19 Command in each State of the Federation and the Federal Capital Territory,
 20 Abuja; and

21 (b) The State Command shall, subject to the directive and overall
 22 command of the Revenue Enforcement Corps Headquarters and Zonal
 23 Command, be responsible for carrying out the functions of the Revenue
 24 Enforcement Corps in the State and the Federal Capital Territory, Abuja.

25 **22.**-(a) The Revenue Enforcement Corps shall have a Local
 26 Command in each Local Government of the Federation and the Federal
 27 Capital Territory, Abuja; and

28 (b) The Local Government Command shall, subject to the directive
 29 and overall command of the Revenue Enforcement Corps and State
 30 Command, be responsible for carrying out the functions of the Revenue

Zones and Zonal
 Commands of the
 Revenue
 Enforcement
 Corps

State Command

Local Government
 Command

	1	Enforcement Corps in each of the Local Government or Area Council in the
	2	Federal Capital Territory, Abuja.
Squadron Command	3	23. -(a) The Revenue Enforcement Corps shall have a Squadron
	4	Command in each Educational Institution in the Federation, which shall be
	5	headed by a squadron Commander; and
	6	(b) The squadron Command shall subject to the direction and overall
	7	command of the Revenue Enforcement Corps State Command be responsible
	8	for carrying out the functions of the Revenue Enforcement Corps in the State
	9	and the Federal Capital Territory, Abuja.
	10	PART VI - FINANCIAL PROVISIONS
Funds of the Revenue Enforcement	11	24. The Revenue Enforcement Corps shall establish and maintain a
	12	Financial Account(s) with Commercial Banks into which shall be paid and
	13	credited:
	14	(a) All subventions and budgetary allocation from the Federal
	15	Government;
	16	(b) All sums accruing to Revenue Enforcement Corps from donation
	17	made by Local and International Donor Agencies;
	18	(c) Statutory allocations from Federal Government;
	19	(d) Gifts from three tiers of Government, their Ministries/Agencies
	20	and Private Corporations;
	21	(e) Loans, grants and aid for specific projects; and
	22	(f) Bequests.
Expenditure of the Revenue Enforcement	23	25. The Revenue Enforcement Corps may, from time to time, apply
	24	the proceeds of the fund established in Section 25 of this Act:
	25	(a) To the cost of administration of the Revenue Enforcement Corps;
	26	and
	27	(b) To the payment of salaries, fees or other remuneration or
	28	allowances, gratuities payable to the officers and other employees of the
	29	Revenue Enforcement Corps, so that no payment of any kind under this
	30	paragraph (except such as may be expressly authorized) shall be made to any

1 person who is in receipt of emoluments from the Federal or State
2 Governments;

3 (c) For the maintenance of any property vested in the Revenue
4 Enforcement Corps;

5 (d) For and in connection with all or any of its functions under this
6 Act;

7 (e) The accounts of the Revenue Enforcement Corps shall be
8 subject to external audit. The National Commandant shall, by the first week
9 of March each year render to the President and Commander-in-Chief of the
10 Armed Forces through the Minister returns of income and expenditure after
11 the approval of the Board.

12 **26.**-(a) The Revenue Enforcement Corps shall, not later than 30th
13 September in each year submit to the Minister an estimate of its expenditure
14 and income (including payments to the Revenue Enforcement Corps Fund)
15 during the next succeeding year after approval by the Board; and

Annual Estimates
and Accounts

16 (b) The Revenue Enforcement Corps shall keep proper accounts in
17 relation to those accounts and shall cause its accounts to be audited within
18 six months after the end of each year by auditors appointed from the list and
19 in accordance with the guidelines supplied by the auditor - General of the
20 Federation.

21 **27.** The Revenue Enforcement Corps shall prepare and submit to
22 the Federal Executive Council through the Minister after approval by the
23 Governing Board, not later than six months after the end of each year, a
24 report in such form as He may direct on the activities of the Revenue
25 Enforcement Corps during the immediate preceding year, and shall include
26 in such report a copy of the audited accounts of the Revenue Enforcement
27 Corps for that year and the auditor's report on the accounts.

Annual Report

28 **28.**-(a) The Revenue Enforcement Corps may accept gift of land,
29 money or other property on such terms and conditions, if any, as may be
30 specified by the person or organization making the gift; and

Power to accept
gifts

1 (b) The Revenue Enforcement Corps shall not accept any gift if the
2 conditions attached by the person or Organization offering the gift are
3 inconsistent with the functions or objectives of the Revenue Enforcement
4 Corps.

Power to borrow

5 **29.**-(a) The Revenue Enforcement Corps may, from time to time,
6 borrow by overdraft or otherwise such sums as it may require for the
7 performance of its functions under this Act;

8 (b) The Revenue Enforcement Corps shall not, without the approval
9 of the Board, borrow money, which exceeds, at any time, the amount set by the
10 Boards; and

11 (c) Notwithstanding Sub-Section 30(a) of this Section, where the sum
12 to be borrowed is in foreign currency, the Revenue Enforcement Corps shall
13 not borrow the sum without the prior approval of the Board.

Investment

14 **30.** Revenue Enforcement Corps may, subject to the provisions of this
15 Act and the conditions of any trust created in respect of any property, invest all
16 or any of its funds in any security prescribed by the Trustee Investments Act in
17 such other securities as may, from time to time, be approved by the Minister.

Exemption
from tax

18 **31.**-(a) The Revenue Enforcement Corps shall be exempted from
19 payment of any income tax on any income accruing from investments made by
20 the Board for the Revenue Enforcement Corps; and

21 (b) The provisions of any enactment relating to the taxation of
22 company or trust funds shall not apply to the Revenue Enforcement Corps or
23 the Board.

24 PART VII - LEGAL PROCEEDINGS

Limitation of
suits against
the Revenue
Enforcement
Corps

25 **32.**-(a) Subject to the provisions of this Act, the provisions of the
26 Public Officers Protection Act shall apply in relation to any suit instituted
27 against any officer employee of Revenue Enforcement Corps; and

28 (b) Notwithstanding anything contained in any other enactment, no
29 suit against any member of the Board or the National Commandant or any other
30 officer or employee of the Revenue Enforcement Corps for any act done in

1 pursuance or execution or in respect of any alleged enactment or law, or of
2 any public duty or authority or in respect of any alleged neglect or default in
3 the execution of this Act or any other enactment or law, duty or authority,
4 shall lie or be instituted in any court unless it is commenced:

5 (i) Within three months after the act, neglect or default complained
6 of and/or

7 (ii) In the case of a continuation of damage or injury, within six
8 months after the teasing thereof.

9 (c) No suit shall be commenced against a member of the Board or
10 the National Commandant or any other officer or employee of the Revenue
11 Enforcement Corps before the expiration of a period of one month after
12 written notice of intention to commence the suit shall have been served on
13 Revenue Enforcement Corps by the intending plaintiff or his agent.

14 (d) The notice referred to in Sub-Section 33(c) of this section shall
15 clearly and explicitly state:

16 (i) The cause of action;

17 (ii) The particulars of claim;

18 (iii) The name and place of abode of the intending plaintiff; and

19 (iv) The relief, which the plaintiff claims.

20 **33.** A notice, summons or other document required or authorized
21 to be served on the Corps under the provisions of this Act or any other
22 enactment or law may be served by delivering it to the National
23 Commandant or by sending it by registered post and addressed to the
24 National Commandant at the principal office of the Revenue Enforcement
25 Corps.

Service of
documents

26 **34.-(a)** In any action or suit against the Revenue Enforcement
27 Corps, no execution or attachment of process in the nature thereof shall be
28 issued against the Revenue Enforcement Corps unless a notice of less than
29 three months of the intention to execute or attach has been given to the
30 Revenue Enforcement Corps; and

Restriction on
execution against
property of the
Revenue
Enforcement
Corps

1 (b) Any sum of money, which may, by the judgment of any Court, be
2 awarded against the Revenue Enforcement Corps shall, subject to any
3 directions given by the Court where notice of appeal against the judgment has
4 been given, be paid from the general reserve fund of the Revenue Enforcement
5 Corps.

Indemnity of
Officers

6 **35.** A member of the Board or the National Commandant or any
7 officer or employee of the Revenue Enforcement Corps shall be indemnified
8 out of the assets of the Revenue Enforcement Corps against any liability
9 incurred by him in defending any proceeding, whether civil or criminal, if the
10 proceeding is brought against him in his capacity as a member, National
11 Commandant, officer or other employee of the Revenue Enforcement Corps.

Secrecy

12 **36.** A member of the Board or the National Commandant or any other
13 officer or employee of the Revenue Enforcement Corps shall:

14 (a) Not, for his personal gain, make use of any information, which has
15 come to his knowledge in the exercise of his powers or is obtained by him in the
16 ordinary course of his duty as a member of the Board as the National
17 Commandant, officer or employee of the Revenue Enforcement Corps;

18 (b) Treat as confidential any information, which has come to his
19 knowledge in the exercise of his powers or is obtained by him in the
20 performance of his duties under this Act;

21 (c) Not disclose any information referred to under paragraph (b) of
22 this Sub-Section except when required to do so by any Court or in such other
23 circumstances as may be prescribed by the Board, from time to time; and

24 (d) A person who contravenes the provisions of Sub-Section 37 (a) of
25 this Section commits an offence and is liable on conviction to a fine of not less
26 than One Hundred Thousand Naira (N100,000:00) only or imprisonment for a
27 term not exceeding Two (2) years.

Power to obtain
information

28 **37.-(a)** For the purpose of carrying out the functions conferred on the
29 Revenue Enforcement Corps under this Act, the National Commandant or any

1 other officer or employee of the Revenue Enforcement Corps authorized in
2 that behalf:

3 (i) Shall have a right of access to all the records of any person or
4 authority affected by this Act for the specific purpose of discharging his
5 duties under
6 this Act; and

7 (ii) May by notice in writing served on any person or premises,
8 require that person or authority to furnish information on such matters as
9 may be specified in notice.

10 (b) The person or authority served with the notice under Sub-
11 Section 38(a) shall furnish information as required under Sub-Section 38(a)
12 of this section and comply with the notice within a reasonable time.

13 PART VIII - DISSOLUTION OF THE EXISTING FEDERAL TASK FORCE
14 OF NIGERIA AND SAVINGS

15 **38.**-(a) The body known as the Federal Task Force of Nigeria
16 existing before the commencement of this Act is dissolved;

Dissolution of
the existing
Revenue
Enforcement

17 (b) Accordingly, there shall be vested in the Revenue Enforcement
18 Corps immediately at the commencement of this Act and without further
19 assurance, all assets, funds, resources and other movable or immovable
20 property which immediately before the commencement of this Act were in
21 the Dissolved Federal Task Force;

22 (c) As from the commencement of this Act:

23 (i) All rights, interests, obligations and liabilities of the Dissolved
24 Federal Task Force existing immediately before the commencement of this
25 Act under any contract or instrument, or at law or in equity, shall by virtue of
26 this Act be assigned to and vested in Revenue Enforcement Corps;

27 (ii) Any contract or instrument as mentioned in Paragraph C(i) of
28 this Sub-Section shall be of the same force and effect against or in favour of
29 the Revenue Enforcement Corps and shall be enforceable as fully and
30 effectively as if, instead of been a party thereto; and

1 (iii) The Revenue Enforcement Corps shall be subject to all
2 obligations and liabilities to which the Dissolved Federal Task Force was
3 subject immediately before the commencement of this Act, and all other
4 persons shall, as from the commencement of this Act have the same rights,
5 powers and remedies against the Revenue Enforcement Corps as they had
6 against the Dissolved Federal Task Force immediately before the
7 commencement of this Act.

8 (d) Notwithstanding or cause of action pending or existing
9 immediately before the commencement of this Act by or against the dissolved
10 Federal Task Force in respect of any right, interest, obligations or liability of
11 the Dissolved Federal Task Force may be commenced, continued or enforced
12 by or against Revenue Enforcement Corps as if this Act has not been made;

13 (e) Notwithstanding the provisions of this Act, but subject to such
14 directions as may be issued by Revenue Enforcement Corps, a person who
15 immediately before the commencement of this Act was a volunteer or regular
16 member of or held office in the Dissolved Federal Task Force shall be deemed
17 to have been transferred to the Revenue Enforcement Corps on terms and
18 conditions not less favourable than those obtaining immediately before the
19 commencement of this Act, and service in the Dissolved Federal Task Force
20 shall be deemed to be service in Revenue Enforcement Corps for purpose of
21 pension; and

22 (f) All regular officers of the Revenue Enforcement Corps before
23 dissolution shall retain their Ranks and Positions immediately after this Act
24 takes effect.

25 PART IX - MISCELLANEOUS

Directives by
the Minister

26 **39.**-(a) The Minister may give to the Revenue Enforcement Corps, the
27 Board or the National Commandant such directives:

28 (i) Of a general nature or relating generally to matters of policy with
29 regard to the exercise of its function; and

30 (ii) With respect to the maintenance and securing of public safety and

1 order, as he may consider necessary and the Revenue Enforcement Corps,
2 the Board or the National Commandant shall comply with the directives or
3 cause them to be complied with.

4 (b) Subject to the provisions of Sub-section 44(a) of this Section, a
5 Governor of a State may give to a State Commandant such directives with
6 respect to the maintenance and securing of public safety and order in the
7 State as he may consider necessary and it shall be the duty of the State
8 Commandant to comply with the directives or cause them to be complied
9 with.

10 **40.** The Revenue Enforcement Corps or the Board may, with the Regulations
11 approval of the Minister, make such regulations as in its opinion are
12 necessary or expedient for giving full effects to the provisions of this Act and
13 for the due Administration of its provisions.

14 **41.** In this Act: Interpretation
15 "The Revenue Enforcement Corps" means the Nigeria Revenue
16 Enforcement Corps established under Section I of this Act;
17 "Minister" means the Minister charged with responsibility for matters
18 relating to Youth Development; and
19 "The Board" means the Governing Board of Federal Revenue Enforcement
20 Corps.

21 **42.** This Bill may be cited as Federal Revenue Enforcement Corps Citation
22 Bill, 2020.

1 SCHEDULE

2 ADDITIONAL SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD, ETC

3 *Proceedings*

4 (a) The Board shall, for the purpose of this Act, meet not less than four
5 times in each year;

6 (b) The Board shall meet whenever it is summoned by the Chairman
7 and if the Chairman is required to do so by a notice given to him by not less than
8 five other members, he shall summon a meeting of the Board to be held within
9 Fourteen (14) days from the date on which the notice is given; and

10 (c) Where the Board desires to obtain the advice of any person on a
11 particular matter, the Board may co-opt him to the Board for such period as it
12 thinks fit but a person who is a member by virtue of this sub-paragraph shall not
13 be entitled to vote at any meeting of the Board and shall not count towards a
14 quorum.

15 *Committees*

16 (a) The Board may appoint one or more Committees to carry out, on
17 behalf of the Board, its functions under this Act as the Board may determine;

18 (b) A committee appointed under this paragraph shall consist of such
19 number of persons (not necessarily members of the Board as may be
20 determined by the Board) and a person other than a member of the Board shall
21 hold office in the Committee in accordance with the terms of his appointment;
22 and

23 (c) A decision of a Committee of the Board shall be of no effect until it
24 is confirmed by the Board.

25 *Seal*

26 (a) The fixing of the Seal of the Revenue Enforcement Corps shall be
27 authenticated by the signature of the Chairman or any other person authorized
28 generally or specifically to act for that purpose by the Board and the National
29 Commandant;

30 (b) Any contract or instrument, which if made or executed by a person

1 not being a body corporate, would not be required to be under seal, may be
2 made or executed on behalf of the Board by the National Commandant or
3 any person generally or specially authorized to act for the purpose
4 by the Board; and

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

EXPLANATORY MEMORANDUM

This Bill seeks to provide a statutory existence of Federal Revenue Enforcement Corps (FREC) which shall be a body charged with the responsibility to Empower, Develop and provide Alternative Employment for the Youths, to facilitate Revenue Enforcement, Community Services.