

# **NIGERIA REVENUE SERVICE (ESTABLISHMENT) ACT, 2025**

## **EXPLANATORY MEMORANDUM**

This Act repeals the Federal Inland Revenue Service (Establishment) Act, No.13, 2007 and enacts the Nigeria Revenue Service (Establishment) Act, 2025 to establish the Nigeria Revenue Service, charged with powers of assessment, collection of, and accounting for revenue accruable to the Government of the Federation.

# **NIGERIA REVENUE SERVICE (ESTABLISHMENT) ACT, 2025**

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# NIGERIA REVENUE SERVICE (ESTABLISHMENT) ACT, 2025

## A Bill

### For

**An Act to repeal the Federal Inland Revenue Service (Establishment) Act, No.13, 2007 and enact the Nigeria Revenue Service (Establishment) Act, 2025 to establish the Nigeria Revenue Service, charged with powers of assessment, collection of, and accounting for revenue accruable to the Government of the Federation; and for related matters.**

[ ] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria —

## PART I — OBJECTIVE AND APPLICATION

1. The objective of this Act is to provide for a legal, institutional and regulatory framework for the administration of taxes and revenues accruable to the Government of the Federation. Objective

2. This Act applies throughout the Federal Republic of Nigeria. Application

## PART II — ESTABLISHMENT OF THE NIGERIA REVENUE SERVICE

3. (1) There is established the Nigeria Revenue Service (in this Act referred to as “the Service”). Establishment of the Nigeria Revenue Service

(2) The Service —

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

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

(c) may acquire, hold or dispose of any property, movable or immovable, for carrying out any of its functions under this Act.

(3) The Service shall have such powers and duties as are conferred on it by this Act or by any other law.

4. (1) The Service shall — Functions of the Service

(a) assess persons including corporations, companies, partnerships, enterprises and individuals chargeable with tax;

(b) collect or recover tax assessed, enforce payment of taxes and remit tax collected, under the provisions of this Act or any other law, into designated accounts;

(c) account for all revenue accruing to the Government;

- (d) in collaboration with the relevant Ministries and Agencies of Government, review the tax regimes and promote the use of taxation to develop, stimulate and grow economic activities;
- (e) carry out examination and investigation exercises with a view to enforcing compliance with the provisions of this Act, and any other tax law;
- (f) make a determination of the extent of financial loss and such other losses by Government arising from tax fraud or evasion, and revenue foregone arising from tax waivers and other related matters;
- (g) adopt measures to identify, trace, freeze, confiscate or seize proceeds derived from tax fraud or evasion, in line with the provisions of this relevant laws;
- (h) adopt measures which include compliance and regulatory actions, introduction and maintenance of investigative and control techniques on the detection and prevention of non-compliance with tax laws;
- (i) collaborate and facilitate exchange of information with relevant national or international agencies or bodies on tax matters;
- (j) undertake exchange of personnel or other experts with complementary agencies for purpose of comparative experience or capacity building;
- (k) establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions, and the perpetrators or other persons involved;
- (l) provide and maintain access to up-to-date and adequate data and information on all taxable persons, individuals, corporate bodies or all agencies of Government involved in the collection of revenue for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
- (m) maintain database, statistics, records and reports on persons, organisations, proceeds, properties, documents or other items or assets relating to tax administration including matters relating to tax waivers, fraud or evasion;
- (n) undertake and support research or similar measures with a view to stimulating economic development and determine the manifestation, extent, and effects of tax waivers, fraud, evasion and other matters that affect effective tax administration and make recommendations to the Government on appropriate intervention and preventive measures;
- (o) collate and continually review all policies of the Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;

- (p) liaise with the office of the Attorney-General of the Federation, any Government security and law enforcement agency, and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
  - (q) issue taxpayer identification or any other equivalent identity to every relevant taxable person in collaboration with tax authorities of States or Local Governments, or the Joint Revenue Board;
  - (r) carry out and sustain public awareness and enlightenment campaign on the benefits of tax compliance;
  - (s) undertake or collaborate with any person to provide training continuous education, research, knowledge and capacity building in taxation;
  - (t) carry out assigned administrative and oversight functions over all taxes and levies accruable to the Government of the Federation and, as it may be required, query, subpoena, sanction or reward any activity pertaining to the assessment, collection of and accounting for revenues accruable to the Government; and
  - (u) provide or receive assistance in the collection of revenue claims or any other administrative assistance in tax matters with respect to any agreement or arrangement made between the Government of the Federal Republic of Nigeria and the Government of any country, person or body as may be deemed necessary.
- (2) The Service shall, with the approval of the Minister, make rules and issue regulations as, in its opinion, are necessary or expedient for giving effect to the provisions of this Act and for the due administration of its provisions; and such rules and regulations shall provide compliance requirements and may include consequences for non-compliance in line with relevant laws.
- (3) The Service shall carry out such other activities as are necessary or expedient for the discharge of all or any of the functions under this Act, including —
- (a) specifying the form of returns, claims, statements or notices necessary for the due administration of the powers conferred on it by this Act; and
  - (b) deploying appropriate technology or digital platforms to automate any of its tax administration processes or in carrying out any of its functions under this Act.

5. (1) The Service may, on request, assist any State of the Federation, the Federal Capital Territory or Local Government to collect or administer a tax. Assistance in tax collection
- (2) The assistance referred to in subsection (1), shall only be provided in respect of a tax which the requesting State of the Federation, the Federal Capital Territory or

Local Government has the statutory right to collect or administer, and such assistance may include —

- (a) all the actions necessary for the proper assessment, collection, accounting or enforcement of the tax;
  - (b) administration of personal income tax on any class or group of individual taxpayers; or
  - (c) collection or enforcement of revenue claims on a particular person.
- (3) Any revenue collected on behalf of a State, the Federal Capital Territory or Local Government, or another tax authority, under this section, shall be remitted directly to that State, Federal Capital Territory or Local Government, or relevant tax authority as may be agreed by the parties.
- (4) Where an agreement or arrangement between the Government of Nigeria and the Government of another country to avoid double taxation or provide administrative assistance in tax matters contains an obligation for the collection of revenue claim due to the Government of that country or any other administrative assistance on tax, the Service shall carry out such obligation as may be prescribed in that agreement or arrangement.
- (5) The Service may enter into agreement with the competent authority of a country with which the Government of Nigeria entered into an agreement or arrangement for the avoidance of double taxation or administrative assistance in tax matters to prescribe the manner of the performance of the administrative assistance obligation contained in that agreement or arrangement.
- (6) The Accountant-General of the Federation shall open a designated account into which revenue claims collected by the Service on behalf of the Government of any other country shall be paid pending the remittance of the amount so collected to that country.
- (7) Where assistance is requested under this section, the Service shall carry out the assistance in line with the provisions of this Act and other relevant laws, except with respect to time limits, and shall apply its powers relating to the enforcement and collection of taxes as if the revenue were a revenue within its jurisdiction under the Nigeria Tax Administration Act, 2025.
- (8) The Service may take any interim measure, in line with the provisions of this Act or other relevant laws, to preserve the collection of any revenue claim for which assistance has been requested under this section.
- (9) The Service may charge a fee as may be agreed with the requesting authority to defray the cost of providing the assistance required under this section.
- (10) For the purpose of this section, "revenue claim" means any amount of tax, levy, fees, charges or statutory contributions, due or owed, including interest, administrative penalties, and cost of collection or conservancy to a Nigerian local or state government and their agencies, or to the government of another country with which the Government of Nigeria has a subsisting agreement or

arrangement to avoid double taxation or provide administrative assistance in tax matters.

### PART III — ESTABLISHMENT AND COMPOSITION OF THE GOVERNING BOARD OF THE SERVICE

6. There is established for the Nigeria Revenue Service, a governing board (in this Act referred to as "the Board") which shall have overall supervision of the Service as specified in this Act. Establishment of the Governing Board
7. (1) The Board shall consist of — Composition of the Governing Board
- (a) the Executive Chairman who shall be the Chairman of the Board; and
  - (b) the following *ex-Officio* members —
    - (i) a representative of the Minister responsible for Finance not below the rank of a Director,
    - (ii) a representative of the Minister responsible for National Planning not below the rank of a Director,
    - (iii) a representative of the Attorney-General of the Federation not below the rank of a Director,
    - (iv) a representative of the Minister responsible for Petroleum and Gas Resources not below the rank of a Director,
    - (v) the Governor of the Central Bank of Nigeria or a representative not below the rank of a Deputy Governor,
    - (vi) the Chairman of the Revenue Mobilisation, Allocation and Fiscal Commission or a representative who shall be a Commissioner representing one of the States of the Federation,
    - (vii) the Comptroller-General of the Nigeria Custom Service or a representative not below the rank of Deputy Comptroller-General,
    - (viii) the Registrar-General of the Corporate Affairs Commission or a representative not below the rank of a Director, and
    - (ix) Executive Directors appointed by the President under this Act.
- (2) Notwithstanding the provisions of subsection (1), the President may appoint six members to represent each geopolitical zone of Nigeria on the Board subject to such individuals possessing academic or professional qualifications and expertise in Taxation, Accountancy, Economics or Fiscal Policy, Law, Human Resource Management, or Information Technology, provided that such appointments shall ensure diversity of academic or professional qualifications and expertise in the listed fields.

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| (3) All members of the Board, except the Executive Chairman, and the Executive Directors shall serve on a part-time basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                         |
| (4) The supplementary 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 therein.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | First Schedule          |
| <p><b>8.</b> The Board shall —</p> <ul style="list-style-type: none"> <li>(a) provide general policy guidelines relating to the functions of the Service;</li> <li>(b) evaluate the implementation of the policies of the Service on matters relating to the assessment, collection and accounting system under this Part or any other law;</li> <li>(c) review and approve the strategic plans of the Service;</li> <li>(d) employ staff, and determine the terms and conditions of service, including disciplinary measures, of the employees of the Service;</li> <li>(e) stipulate remunerations, allowances, benefits and pensions of the staff and employees;</li> <li>(f) with the approval of the Minister, make rules and issue regulations as, in its opinion, are necessary or expedient for giving effect to the provisions of this Chapter and for the administration of its provisions and such rules and regulations shall provide compliance requirements and may include consequences for non-compliance;</li> <li>(g) assign each Executive Director a directorate as appropriate; and</li> <li>(h) do such other things which, in its opinion, are necessary to ensure the efficient performance of the functions of the Service under this section.</li> </ul> | Powers of the Board     |
| <p><b>9.</b> (1) The Executive Chairman and other members of the Board, other than <i>ex-officio</i> members, shall each hold office for a term of four years, renewable for another term of four years and no more.</p> <p>(2) A member of the Board shall hold office on such terms and conditions as in his letter of appointment.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Tenure of office        |
| <p><b>10.</b> All members of the Board shall be paid such emoluments, allowances and benefits as may be determined by the Service in collaboration with the National Salaries, Incomes and Wages Commission.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Emoluments of members   |
| <p><b>11.</b> A person shall cease to be a member of the Board, where the person —</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Cessation of membership |

- (a) not being an *ex-officio* member, resigns by a notice addressed to the President;
- (b) dies or becomes incapable of carrying on the functions of the office either arising from an infirmity of body or mind;
- (c) becomes bankrupt or makes a compromise with creditors;
- (d) is convicted of a felony or of any offence involving dishonesty or fraud;
- (e) not being an *ex-officio* member, is removed from office by the President on grounds of public interest or in the interest of the Service;
- (f) has been found guilty of contravening the Code of Conduct Bureau and Tribunal Act, or gross misconduct in relation to his duties;
- (g) appointed on the basis of a professional qualification, is disqualified as a member of that profession by a competent authority;
- (h) not being an *ex-officio* member, the tenure expires as provided in section 9 (1) of this Act; or
- (j) ceases to occupy the office by virtue of which the person became a member of the Board.

Cap. C15 LFN,  
2004

**12. (1)** Any power conferred or any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorised by the Board, generally or specifically in that behalf.

Delegation of  
power

(2) The Board may review any decision made by an authorised officer regarding any tax or taxable income, and the reviewed decision of the Board shall have effect as if it were the original decision made in respect of the matter concerned.

(3) An order, ruling or directive made or given by an approved committee of the Board under this section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board under the powers vested on the Board under this Act.

**13. (1)** There shall be a Secretary to the Board who shall be appointed by the Board from within the Service.

Secretary to the  
Board

(2) The Secretary shall be a legal practitioner a chartered accountant or a chartered secretary, who shall not be below the rank of an Assistant Director.

(3) The Secretary shall be the head of the Secretariat of the Service, and shall be responsible for —

- (a) preparing and issuing notices of meetings of the Board;

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

(c) carrying out such other duties as the Executive Chairman or the Board may direct.

(4) The Secretary shall be paid such remuneration and allowances, as that of a Director.

**14. (1)** There shall be a technical committee of the Board (in this Act referred to as "the Technical Committee") which shall consist of —

Establishment of  
Technical  
Committee of the  
Board

(a) the Executive Chairman as the Chairman;

(b) two members of the Board of the Service;

(c) the Executive Directors in the Service;

(d) the Director Legal of the Service as appointed by the Board; and

(e) the Director in charge of Tax Policy matters.

(2) The Secretary to the Board shall be the Secretary to the Technical Committee.

(3) The Technical Committee may co-opt, from the Service, such director or officer as it may deem necessary for the effective performance of its functions under this Act.

**15.** The Technical Committee shall—

Functions of the  
Technical  
Committee

(a) consider all tax matters that require professional or technical expertise, and make recommendations to the Board;

(b) advise the Board on any aspect of the functions and powers of the Service under this Act; and

(c) attend to such other matters as may be referred to it by the Board.

#### PART IV — MANAGEMENT AND STAFF OF THE SERVICE

**16.** The Executive Chairman of the Service shall —

Executive  
Chairman of the  
Service

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

(b) be the Chief Executive and Accounting Officer of the Service;

(c) be responsible for the execution of the policies and the overall administration of the Service; and

- (d) have relevant qualifications, cognate experience and expertise in accountancy, economics, taxation or law.

17. (1) The President shall appoint not less than six Executive Directors for the Service, each representing a geopolitical zone, provided that the Executive Chairman and an Executive Director shall not come from the same state

Executive  
Directors

- (2) An Executive Director appointed under subsection (1) shall possess academic or professional qualifications and expertise in Taxation, Accountancy, Economics, Law, Human Resource Management, or Information Technology, and the appointment shall ensure diversity of academic or professional qualifications and expertise in the listed fields.

(3) An Executive Director shall —

- (a) head, and be responsible for the day-to-day administration of a Directorate in the Service; and
  - (b) perform all such duties or functions as may be required by the Board, Management or Executive Chairman of the Service.
- (4) An Executive Director shall hold office for a term of four years and may be renewed for a further term of four years and no more.
- (5) An Executive Director shall be paid such remuneration and allowances, as may be determined by the Board.
- (6) An Executive Director shall, save as provided in this Act, be subject to the terms and conditions of his appointment.
- (7) Notwithstanding the provisions of subsection (4), an Executive Director shall cease to hold office as an Executive Director of the Service, where the —
- (a) person resigns by a notice, under his hand, and addressed to the President through the Executive Chairman;
  - (b) person becomes incapable of carrying on the functions of the office either arising from an infirmity of body or mind;
  - (c) person is convicted of a felony or any offence involving dishonesty or fraud; or
  - (d) President is satisfied that it is not in the interest of the Service or in the interest of the public for the person to continue in office, and the Board removes such person from office.
- (8) For the purpose of this section, “Directorate” means a group of departments, divisions or units functionally related and aligned with the aim of performing a given function or set of functions relevant to the realisation of the goals of the Service.

- 18.** (1) There is established for the Service the Nigeria Revenue Service Management Committee (in this Act referred to as “the Management Committee”) which shall be responsible for policy implementation, and supervision of the activities of the Service. Establishment and composition of the Management Committee
- (2) The Management shall consist of the —
- (a) Executive Chairman of the Service, who shall be the head; and
  - (b) Executive Directors appointed under this Act.
- 19.** (1) The Board may appoint such other persons to be employees of the Service for the proper and efficient performance of the functions of the Service under this Act and on such terms and conditions as may be prescribed by the Board. Staff of the Service
- (2) Where the Board thinks it expedient that any vacancy in the Service should be filled by a person holding office in the Civil Service of the Federation or of a State, it shall notify the appropriate Civil Service to that effect and thereafter the Board, may, by arrangement with the Civil Service Commission concerned, cause such vacancy to be filled by way of secondment or transfer.
- (3) On grounds of public policy or for the purpose of capacity building or comparative experience, the Service may approve a temporary stay of any staff of the Service with agencies, organisations or other bodies subject to such terms and conditions as the Service may deem fit.
- (4) The Service may engage relevant professional 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, provided that such consultants shall not carry out the duties of assessment or collection of tax, tax compliance or enforcement activities, or routine responsibilities of tax officials.
- 20.** (1) Employment in the Service shall be subject to the provisions of the Pension Reform Act and an officer or a person holding pensionable employment in the Service 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 pensions or other retirement benefits.
- (3) For the purpose of the application of the provisions 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. Act No. 4, 2014
- 21.** (1) Subject to the provisions of this Act, the Board may make regulations relating generally to the conditions of service of the staff and, in particular, such Staff regulations

regulations may provide for the appointment, promotion, discipline, termination or dismissal of staff or employees of the Service.

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

## PART V — FINANCIAL PROVISIONS

22. The Service shall establish and maintain a fund which shall consist of, and to which shall be credited — Funds of the Service

- (a) 4% of the total revenue, less petroleum royalty, collected by the Service, which shall be appropriated by the National Assembly for the capital and recurrent expenditures of the Service;
- (b) all sums of money accruing to the Service by way of grants-in-aid, gifts, testamentary dispositions, endowments and contributions from any source;
- (c) such moneys as may be granted to the Service by the Federal, State or Local Governments or other donor agencies, provided such grants are not intended for purposes contrary to the objective of the Act or functions of the Service; and
- (d) all other moneys which may accrue to the Service from other sources, including charges for assistance in tax collection, the disposal, lease or hire of, or any other dealing with, any property vested in or acquired by the Service.

23. The Fund established under section 22 of this Act shall be used for — Expenditure of the Service

- (a) acquisition and upkeep of premises belonging to the Service and any other capital expenditure of the Service;
- (b) costs necessary for the day-to-day operations of the Service;
- (c) investments, maintenance of utilities, staff promotion, training, research and similar activities;
- (d) emoluments and allowances payable to the Executive Chairman and other members of the Board;
- (e) reimbursements to members of the Board or any committee set up by the Board for such expenses as may be expressly authorised by the Service;
- (f) remunerations and other costs of employment of the staff of the Service;
- (g) pensions and other retirement benefits under or under this Act or any other law;

- (h) all sums of money payable by the Service by way of grants-in-aids, gifts, testamentary dispositions, endowments, etc.; and
- (i) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Service under this Act.

- 24.** The Service shall prepare, not later than 30th September in each year, an estimate of its income and expenditure for the succeeding year for the purpose of appropriation by the National Assembly. Estimates
- 25.** The Service 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. Accounts and audit
- 26.** (1) The Service shall, not later than 30 June each year, submit to the Minister, a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Service. Annual report
- (2) The Minister shall within 30 days of receipt of the report present a copy of the report to the —
- (a) Federal Executive Council; and
  - (b) National Assembly.
- 27.** (1) Subject to subsection (2), the Service may accept gifts of land, money or other property on such terms and conditions, if any, as may be specified by the person or organisation making the gift. Power to accept gifts
- (2) The Service shall not accept any gift if the conditions attached are inconsistent with its functions under this Act.
- 28.** The Service may 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
- 29.** The Service is exempt from all income taxes imposed under any law in Nigeria provided that the exemption shall not relieve the Service from the statutory obligation to deduct and remit taxes as may be required by the relevant tax laws. Tax exemptions
- 30.** The Executive Chairman of the Service shall — Accountability
- (a) keep proper accounting records in a manner determined by the Board or relevant law, in respect of all —
    - (i) revenues and expenditure of the Service,
    - (ii) its assets, liabilities and other financial transactions, and

(iii) other revenues collected by the Service, 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 Service are adequate and used economically in the most effective and efficient manner, and the accounting and other financial records are properly safeguarded.

31. (1) The Minister may, after consultation with the Executive Chairman, give written directions to the Service on general policy matters and the Service shall comply with such directions. General directions of the Minister

(2) The Minister shall not give any direction in respect of any particular person which would have the effect of requiring the Service to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgement debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any legal proceeding, relating either to the recovery of any tax or to any offence under any of the tax laws listed in the Second Schedule.

(3) In any legal proceeding under this Act or any of the laws administered by the Service, any act or thing done by the Service or the Board under any of the laws referred to in subsection (2) shall not be subject to challenge on the ground that such act or thing done was not proved to be in accordance with any direction given by the Minister, except on general policy matters under subsection (1).

## PART VI — MISCELLANEOUS PROVISIONS

32. (1) Without prejudice to the provisions of any other Act concerning data privacy or data protection, institutional information or communication, all internal information, communications, documents or memoranda of the Service are confidential. Information and documents to 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 Executive Chairman or management of the Service, any person who discloses or attempts to disclose institutional information, communication, document or memorandum of the Service is liable on conviction to a fine not exceeding N5,000,000 or imprisonment for a term not exceeding three years or both.

33. (1) A person acting in an official capacity or employed in the administration of this Act shall regard and deal with originals or copies of all documents, information, returns, notices or assessment, lists relating to the business, assets, liabilities, profits or items of profits of any person as secret and confidential. Official secrecy and confidentiality

(2) A person acting in an official capacity or employed in the administration of this Act who, being in possession of or control of, originals or copies of any document, information, return, notice or assessment, list relating to business, assets, liabilities, profits or items of profits of any person, communicates or attempts to communicate such information or anything contained in the document, return, notice or assessment, list or copy to any person other than —

(a) a person authorised by the Service to communicate it;

(b) by an order of the court; or

(c) for the purpose of this Act or any other tax law in Nigeria,

commits an offence under this Act is liable on conviction to a fine not exceeding N5,000,000 or imprisonment for a term not exceeding three years or both.

(3) A person appointed or employed under this Act shall not be required to produce any document, information, return, notice or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties except as may be necessary in order to institute a legal proceeding or in the course of a legal proceeding relating to tax in Nigeria.

(4) The obligation as to secrecy imposed by this Act shall not prevent the disclosure of relevant information to an authorised officer of the Government of a country with which Nigeria has entered into any treaty, agreement or arrangement on tax matters.

34. Anything done or required to be done by the Service under any of its powers or functions under this Act or the laws listed in the Second Schedule may be endorsed by the Executive Chairman or an authorised officer of the Service. Endorsement

35. (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 Chairman, officer or employee of the Service or the Service. Limitation of suits  
against the  
Service

Cap. P41, LFN,  
2004

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

(a) within three 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 Service, Executive Chairman, a member of the Board, or any other officer or employee of the Service before the expiration of one month after written notice of intention to commence the suit shall have been served on it by the intending 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 claimed.

**36.** A notice, summons or other document required or authorised to be served on the Service under the provisions of this Act or any other law may be served by delivering it to the Executive Chairman, sending it by registered post, courier or substituted service addressed to the Executive Chairman at the principal office of the Service, delivered to a designated e-mail address of the Service, or other electronic means as may be provided by the Service.

Service of documents

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

Execution on the property of the Service

(2) Any sum of money which by the judgement of any court has been awarded against the Service 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 Service.

**38.** The Executive Chairman, Executive Director, member of the Board or any officer or employee of the Service shall be indemnified out of the assets of the Service against any liability incurred in defending any legal proceeding, brought against them in their capacity as Executive Chairman, member of the Board, officer or other employee of the Service.

Indemnity

**39.** The Accountant-General of the Federation shall, not later than 30 days of receiving a warrant endorsed by the Executive Chairman of the Service and approved by a Judicial officer in accordance with the Third Schedule to this Act, deduct unremitted revenue due from any Ministry, Department, Agency or Government from its budgetary allocation or such other money accruing to it, and shall remit the deductions to the Service.

Accountant-General to deduct un-remitted revenue

Third Schedule

**40.** (1) The Federal Inland Revenue Service (Establishment) Act No. 13, 2007 (the Repealed Act) is repealed.

Repeal

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

Cap. I23, LFN,  
2004

**41. Notwithstanding anything in this Act —**

Savings and  
transitional  
provisions

- (a) the "Nigeria Revenue Service" is vested with all powers, rights, functions, obligations, and other acts of the Federal Inland Revenue Service ("the Former Service");
- (b) anything done or purported to have been done by the Former Service, its Board, Technical Committee or the Executive Chairman 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 Service, Board, Technical Committee or Executive Chairman established under this Act;
- (c) the Executive Chairman, members of the Board and Executive Directors holding office in the Former Service before the commencement of this Act are transferred to the Service in their respective capacities, and shall continue to hold office for the unexpired duration of their term;
- (d) the employment of a director, officer or employee who, immediately before the commencement of this Act, held office in the Former Service is transferred to the Service established under this Act on terms and conditions not less favourable than those obtainable immediately upon the commencement of this Act;
- (e) all the rights and obligations previously vested in the Executive Chairman of the Former Service under the repealed Act are hereby transferred to the Executive Chairman appointed under this Act;
- (f) all notices, guidelines, rules, orders, regulations, or other subsidiary legislations, legal proceedings, appeals, made under the repealed Act shall continue to have effect as if made under the corresponding provisions of this Act;
- (g) any enforcement process or proceedings commenced or pending prior to the commencement of this Act in connection with any breach, contravention or noncompliance of or under the repealed Act may be continued and disposed of under the repealed Act;
- (h) all assets, funds, resources and other immovable property which, before the commencement of this Act, were vested in the Former Service shall be vested in the Service established under this Act;
- (i) the administration of any real property that was before the coming into effect of this Act under the administration or administrative

responsibility of the Former Service is transferred to the Service established under this Act;

- (j) all rights, interests, obligations and liabilities of the Former Service 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 vested in the Service established under this Act;
- (k) any contract or instrument referred to in paragraph (j) shall be of the same effect against or in favour of the Service established under this Act and shall be enforceable as fully and effectively as if, the Former Service existing before the commencement of this Act, had been named or had been a party;
- (l) every affidavit sworn or document duly certified by an officer of the Former Service before the coming into effect of this Act has the same probative value as if it were sworn or certified by an employee of the Service established under this Act; and
- (m) any disciplinary proceeding, appeal or grievance pending or existing against any employee of the Former Service, shall be continued and completed by the Service established under this Act.

**42. In this Act —**

**Interpretation**

“authorised officer” means any person employed in the Service or, for the time being, performing duties in relation to tax who has been specifically authorised by the Board or the Executive Chairman to perform or carry out specific functions under this Act;

“agreement or arrangement” means a tax treaty or tax information exchange agreement imposing an obligation on the government of Nigeria to exchange tax information with another jurisdiction;

“Board” means the Governing Board of the Service established under section 6 of this Act;

“Chairman” means the Chairman of the Board appointed under section 7(1)(a) of this Act;

“Consultants” include accountants, legal practitioners, tax practitioners or any other professional that has been certified by a recognised professional body in Nigeria, and accredited or enrolled by the Service;

“document” includes any record of information evidencing a transaction, supporting accounts or schedules, accounting or inventory ledger, including reports, agreements, correspondences, memoranda, minutes of meeting, or any such record however compiled, recorded or stored, whether written or printed or micro-filmed, in digital, magnetic, electronic or optical form or otherwise, and all types of information stored on digital devices, computer or any other similar equipment;

“Executive Chairman” means the Executive Chairman of the Service appointed under section 16 of this Act;

“Executive Director” refers to the Executive Director appointed under section 17 of this Act;

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

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

“Judicial Officer” means for the purpose of this Act, a holder of the judicial office of a court in Nigeria having jurisdiction over any matter contained in this Act or any relevant tax law;

“Minister” means the Minister responsible for finance and “Ministry” shall be construed accordingly;

“Nigeria” for the purpose of this Act and the laws listed in the Second Schedule to this Act, means the Federal Republic of Nigeria, and when used in a geographical sense, it includes the territorial waters of 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;

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

“President” means the President of the Federal Republic of Nigeria;

“Service” means the Nigeria Revenue Service established under this Act; and

“tax” includes any duty, levy or other revenue accruable to the Government in full or in part under this Act, the laws listed in the Second Schedule to this Act or any other law.

**43.** This Act may be cited as the Nigeria Revenue Service (Establishment) Act, 2025. Citation.

## SCHEDULES

### First Schedule

Section 7(4)

#### SUPPLEMENTARY PROVISIONS RELATING TO 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 determine.
2. There shall be at least four ordinary meetings of the Board in every calendar year and subject to, 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, the members present at the meeting shall elect one of them to preside at the meeting.
4. The quorum of any meeting of the Board shall consist of the Chairman, or the person presiding at the meeting under paragraph 3 of this Schedule, and four other members.
5. The Board shall meet for the conduct of its business at such places 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 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, any of its functions as the Board may determine and report on any matter with which the Board is concerned.

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.

*Miscellaneous*

12. The affixing of the seal of the Service shall be authenticated by the signature of the Executive Chairman and the Secretary to the Board or the Executive Chairman and such other person authorised by the Board to act for that purpose.
13. A contract or an instrument which, if made or executed by a person not being a body corporate, would not be required to be under seal, may be made or executed on behalf of the Service by the Executive Chairman or by a person generally or specifically authorised to act for that purpose by the Board.
14. A document purporting to be a contract, an instrument or other document signed or sealed on behalf of the Service shall be received in evidence and, unless the contrary is proved, be presumed to have been properly signed or sealed.
15. 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.
16. In the discharge of their responsibilities, members of the Board shall—
  - (a) act in utmost good faith, with care, skill and diligence;
  - (b) not act in any circumstance where their personal interests conflict with the interests of the Service;
  - (c) not make secret profit in the course of discharging their official duties under this Act;
  - (d) 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
  - (e) adhere to all the duties and obligations specified for directors under the Companies and Allied Matters Act.

17. 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 such interest to the Board or committee; and

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

## Second Schedule

Sections 31 (2), 34, and 42

### LEGISLATIONS ADMINISTERED BY THE SERVICE

1. Nigeria Tax Act, 2025.
2. Nigeria Tax Administration Act, 2025.
3. Laws imposing collection of taxes, fees and levies collected by other Government entities including signature bonus, pipeline fees, penalty for gas flared, depot levies and licences, fees for Oil Exploration Licence (OEL), Oil Mining Licence (OML), Oil Production Licence (OPL), royalties, rents (productive and non-productive), fees for licences to operate drilling rigs, fees for oil pipeline licences, haulage fees and all such fees prevalent in the oil industry but not limited to the above listed.
4. All regulations, proclamations, order, government notices or rules issued in terms of these legislations or any revenue of the government.
5. Any other law for the assessment, collection and accounting of revenue accruable to the Government of the Federation as may be made by the National Assembly or regulation incidental to those laws, conferring any power, duty and obligation on the Service, or where no administrative provisions have been made for such tax, duty or levy.

### Third Schedule

#### Section 39

##### Form of Warrant of Deduction at Source

To the Accountant General of the Federation,

1. Pursuant to section 39 of the Nigeria Revenue Service Act 2025, you are hereby required to deduct at source and remit to the Nigeria Revenue Service within 30 days of the receipt of this warrant, the sum of..... accruing to the..... (State Ministry, Department or Agency of Government) whose principal address is at....., from its budgetary allocation or such other money accruing to it, being revenue deducted and not remitted by it.

2. The particulars of the revenue to be deducted and remitted are in respect of —

##### Value Added Tax

|               |       |
|---------------|-------|
| Amount of Tax | N: k  |
| .....         | ..... |

##### Stamp duty

|               |       |
|---------------|-------|
| Amount of Tax | N: k  |
| .....         | ..... |

##### Withholding Tax

|               |       |
|---------------|-------|
| Amount of Tax | N: k  |
| .....         | ..... |

SIGNED and issued by:

Signature.....this .....day of..... 20..

Executive Chairman

Signature.....this .....day of..... 20...

Judicial Officer