



IMO STATE REGULATIONS (REQUIRING MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) TO COLLATE AND SHARE DATA WITH THE IMO INTERNAL REVENUE SERVICE (IIRS) FOR THE PURPOSE OF STRENGTHENING THE ADMINISTRATION OF PROPERTY TAXES IN THE STATE AND FOR RELATED MATTERS)

IIRS Regulation – 11th April 2022

A Regulation requiring Ministries, Departments and Agencies (MDAs) to collate and share data with the Imo Internal Revenue Service (IIRS) for the purpose of strengthening the administration of property taxes in the state and for related matters as follows:

1. Authority and Commencement

SECTION 1: In execution of the powers conferred upon me by Section 80 of the Imo State Revenue Administration Law 2021 and all other powers enabling me in that behalf, I, Dr Ifeanyi Chukwunonso Okeke, the Interim Executive Chairman of the IIRS, with the approval of His Excellency the Governor, hereby make the following regulations.

2. Authority to collaborate with key MDAs on collection of land and property taxes:

SECTION 2: From the date of commencement of this Regulation, for the purpose of strengthening property tax in the State, it shall be lawful for Imo State Internal Revenue Service (IIRS) to:

- 2.1 collaborate with relevant key Ministries, Departments and Agencies (MDAs) in the State for the purpose of enumeration and assessment of land and property in the State,*
- 2.2 encourage and ensure such relevant MDAs collate, keep and share such records or data with IIRS regarding such land and property located in the State upon request by IIRS for the purpose of assessment and imposition of property tax.*
- 2.3 The IIRS shall have continuous online access to the property database where it is maintained by such relevant MDAs on a real-time basis in the discharge of its responsibilities.*

2.4 It is mandatory that property data (including geotags) collected through the SFTAS project are shared with the state revenue agency (SIR) in real-time and so that it can be used for generation of demand notices.

2.5 In furtherance of the provision of subsections 2.1 and 2.3 of this section, it shall be lawful and mandatory for such relevant key MDAs to comply with any requests as may be made by IIRS pertaining to sharing of land and property records or data with respect to any given property or group of properties.

3. Tax demand notices for property related charges and taxes to include geotag of SFTAS enumerated properties:

SECTION 3: The IIRS, and all relevant MDAs that issue demand notices for property related charges/taxes must have the notices amended to include the geotag of the property so enumerated.

4. Taxes covered by this Regulation:

SECTION 4: The taxes contemplated under this Regulation are property taxes as defined under the Personal Income Tax Act 2004 (As Amended); the Imo State Revenue Administration Law 2021, Land Use Charge Law 2020 and other revenue laws as may be passed by the State House of Assembly in that context.

5. Offences/ Penalties

SECTION 5: Any staff or officer of any relevant MDAs affected by this regulation, who violates the provisions of Sections 2 of this regulation, shall face disciplinary action in line with the relevant provisions in Chapter 4 of the Imo State Civil /Public Service Rules and appropriate sanctions meted accordingly.

6. Review of the Regulations:

SECTION 6: This regulation is subject to review as the need arises, with the approval of the Governor, by the Executive Chairman IIRS periodically in liaison with the MDAs.

7. Interpretation

SECTION 7: In this Law, unless the context otherwise requires interpretation:

“Board” means the Imo State Board of Internal Revenue established under Section 3 of Imo State Revenue Administration Law 2021.

“Executive Chairman” means the Chairman of the Service/Board appointed pursuant to Section 4 of Imo State Revenue Administration Law 2021;

“Commissioner” means the Commissioner of Finance;

"Geotagging/Geotag" Geotagging is the process of adding geographical information to various media in the form of metadata. The data usually consists of coordinates like latitude and longitude, but may even include bearing, altitude, distance, and place names. A geotag is that data added to information about a property.

"IIRS" means Imo Internal Revenue Service.

"MDA" means Imo State Geographic Information Systems, Imo State Ministry of Lands, Survey and Physical Planning, Owerri Capital Development Authority, the Office of the Project Manager, SFTAS DLI 11.3, Office of the Surveyor General, and includes any other lead ministry, department or agency charged with the responsibility for land administration and allocation, land assessment and registration, survey, estate valuation, and building plan approval].

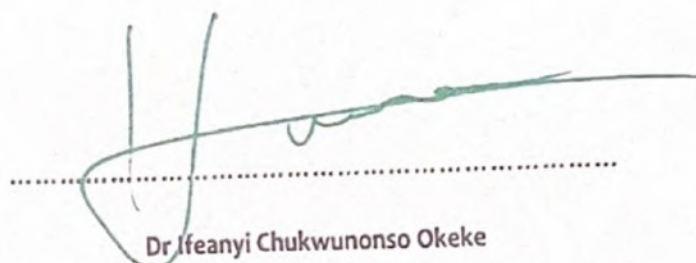
"Property" means land, and includes houses, buildings and any fixtures that generates income or is used for the purpose of deriving income either by the owner or manager of such property.

"Taxes" means any tax imposed on a property located in the State which is subject to this Regulation and includes all other additional assessments on rental income.

"State" means Imo State.

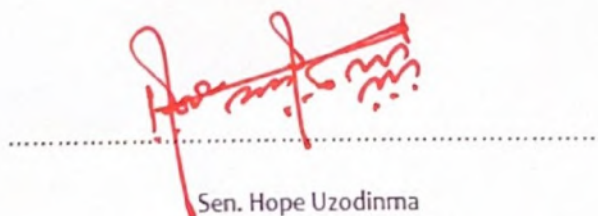
8. Citation:

SECTION 8: This Regulation may be cited as 'Imo State sharing of property information/data with IIRS to strengthen Property Taxes Regulation, 2021.'



Dr. Ifeanyi Chukwunonso Okeke
Interim Chairman, Imo State Internal Revenue Service

Approved by the Executive Governor, on 15th April 2022



Sen. Hope Uzodinma
Governor, Imo State of Nigeria