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IMO STATE OF NIGERIA

LAW NO. 1 OF 2020

IMO STATE REVENUE ADMINISTRATION (AMENDMENT) LAW, 2020

ARRANGEMENT OF SECTIONS

Long Title

Enactment

1. Citation
2. Interpretation
3. Amendment of the Principal Law



IMO STATE OF NIGERIA

LAW NO. 1 OF 2020

A Law to amend the Imo State Revenue Administration Law No. 23 of 2019. *Long Title*

BE IT ENACTED by the Imo State House of Assembly as follows – *Enactment*

1. This Law may be cited as the Imo State Revenue Administration (Amendment) Law, 2020. *Citation*

2. In this Law, unless the context otherwise requires – *Interpretation*

“Principal Law” means the Imo State Internal Revenue Administration Law No.23 of 2019.

3. The Principal Law is amended as follows –

*Amendment of
the Principal
Law (Law No.
23 of 2019)*

(a) Expunge Section 12(7)

(b) Delete Section 15(1) and replace with the following new Section 15(1).


*“Funds of
the Imo
State
Internal
Revenue
Service* 15.(1) The Imo State Internal Revenue Service shall establish and maintain a fund which shall consist of and to which shall be credited, 5% of all revenue collected by the Imo State Internal Revenue Service which shall be appropriated by the House of Assembly for the Capital and Recurrent Expenditure of the Internal Revenue Service”.

(c) Insert a new Section 12A immediately after section 12 of the Principal Law to read as follows –

*“State
Government
to procure
necessary
infrastructure
for the
Service*


12. (A) The Imo State Government shall procure the necessary infrastructure including the portal and online dedicated server for the proper execution of the functions of the Imo State Internal Revenue Service”.

This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly and found by me to be a true and correct printed copy of the said Bill.


BARR. CHINELO ADAORA EMEGHARA
Clerk of the House of Assembly
Imo State of Nigeria

Assented to by me this 26th day of February, 2020




SEN. HOPE UZODINMA
Governor
Imo State of Nigeria

Assent withheld by me thisday of, 2020

SEN. HOPE UZODINMA
Governor
Imo State of Nigeria

Passed again by the Imo House of Assembly by two-thirds majority this
Day of, 2020.



RT. HON DR. CHIJ I CHIMEZIE COLLINS
Speaker
Imo State House of Assembly