SENATE OF THE FEDERAL REPUBLIC OF NIGERIA

VOTES AND PROCEEDINGS

Wednesday, 30th April, 2014

1. The Senate met at 10:46 a.m. The Senate President read prayers.

2. **Votes and Proceedings:**
The Senate examined the Votes and Proceedings of Tuesday, 29th April, 2014.

Question was put and the Votes and Proceedings were approved.

3. **Messages from Mr. President:**
The Senate President announced that he had received two letters from Mr. President, Commander-in-Chief of the Armed Forces of the Federation, which he read as follows:

(a) National Tobacco Control Bill 2014:

PRESIDENT,
FEDERAL REPUBLIC OF NIGERIA

April 28, 2014

Distinguished Senator David Mark, GCON
Senate President,
Senate Chambers,
National Assembly Complex,
Three Arms Zone,
Abuja.

Your Excellency,

AN ACT TO ENACT NATIONAL TOBACCO CONTROL

I hereby introduce for formal consideration and enactment into law by the Senate of the Federal Republic of Nigeria, the National Tobacco Control Bill.

While I hope that the Bill will receive the usual expeditious attention of the Distinguished Members of the Senate, please accept, Distinguished Senate President, the assurances of my highest consideration.

Yours Sincerely,
(Signed)
GOODLUCK EBELE JONATHAN

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(b) Confirmation of Appointment:

PRESIDENT,
FEDERAL REPUBLIC OF NIGERIA

April 28, 2014

Distinguished Senator David Mark, GCON
President of the Senate,
Senate Chambers,
National Assembly Complex,
Abuja.

Your Excellency,

APPOINTMENT OF A COMMISSIONER NIGERIAN LAW REFORM COMMISSION (NLRC)

I write to forward to you the nomination of Prof. Jummai A. M. Audi for your kind confirmation for the position of Commissioner of the Nigerian Law Reform Commission (NLRC).

The Curriculum Vitae of the nominee is attached.

I am confident that this exercise will receive the usual expeditious consideration of the Distinguished Members of the Senate.

Please accept, Distinguished Senate President, the assurances of my highest regards.

Yours Sincerely,
(Signed)
GOODLUCK EBELE JONATHAN

4. Announcement:

Senate Delegation to Mr. President, Commander-in-Chief of the Armed Forces of the Federation:

The Senate President named the following Senators to meet with the President, Commander-in-Chief of the Armed Forces of the Federation, on 30th April, 2014 at 10:00 pm on the security situation in the country pursuant to Senate Resolution of 29th April, 2014:

(*i*) Senator Boluwaji Kunlere
(*ii*) Senator Babafemi Ojudu
(*iii*) Senator James E. Manager
(*iv*) Senator Helen U. Esuene
(*v*) Senator Enyinnaya H. Abaribe
(*vi*) Senator Chris N. D. Anyanwu
(*vii*) Senator Barnabas A. I. Gemade
(*viii*) Senator Zaynab A. Kure
(*ix*) Senator Mohammed A. Ndume
(*x*) Senator Ahmad Zannah
(*xi*) Senator Maina M. Lawan
(*xii*) Senator Saidu A. Alkali
(*xiii*) Senator Alkali A. Jajere
(*xiv*) Senator Ahmad I. Lawan

(*xv*) Senator Nenadi E. Usman
(*xvi*) Senator Mohammed Magoro
(*xvii*) Senator Bello M. Tukur
(*xviii*) Senator Mohammed B. Jibrilla
(*xix*) Senator Emmanuel Bwacha
(*xx*) Senator Olusola Adeyeye
(*xxi*) Senator Ehigie E. Uzamere

5. Matter of Urgent Public Importance:

Rising on Rules 42 and 52, Senator Dahiru A. Kuta (*Niger East*) drew the attention of the Senate to 2014 May Day Celebration. He sought and obtained the leave of the Senate to present the matter forthwith:

The Senate notes:
Tomorrow, the 1st of May 2014 is another May Day. This is a day, set aside as a holiday, for the struggling workers to commemorate workers day. They include artisans, skilled and unskilled workers, and the urban poor;

aware that the struggle by workers was a response to Colonial labour regime based on exploitative and racially discriminatory trade practices in the colonial economy;

notes that the Nigeria Union was developed into a full fledged Labour Union in 1912 with the coming on board of the Nigeria Civil Service Union. Since then, our Labour Union has not been confined to its umbrella body but has ventured into struggle against unpopular economic issues;

affirm that the Senate shall continue to support all arms of Government, whose efforts are towards job creation, job security and creating job creators. We shall continue to struggle against high cost of living arising from uncontrolled inflation, poor salaries/wages in the face of declining economy, insecurity arising from attack on the generality of innocent Nigerians through armed robberies, abductions and assassinations within the elite political class; and

call on all Nigerians to use this period, to pray for the country to be able to withstand these challenges.

The Senate resolve to:
Wish the Nigerian workers happy 2014 May day celebration.

Debate:

Proposed Resolution:
Question: That the Senate do wish the Nigerian workers happy 2014 May day celebration — *Agreed to.*

Resolved:
That the Senate do wish the Nigerian workers happy 2014 May day celebration ***(S/Res/039/03/14)***.

6. Personal Explanation:

Rising on Rule 43, Senator Emmanuel Bwacha *(Taraba South)* drew the attention of the Senate to series of attacks in selected communities in Taraba South Senatorial District. He informed the Senate that the attacks were done in commando style and several lives and properties worth up to a billion Naira were lost. He appreciated the effort of the security agencies who quelled the insurgence, but called on the Federal Government to establish a military barracks at Wukari. He also invited the Senate to note the Resolution passed by the Taraba State House of Assembly urging the Federal Government to take over the security of the State.

7. Personal Explanation:

Rising on Rule 43, Senator Mohammed Magoro *(Kebbi South)* drew the attention of the Senate to a Resolution of 20th March, 2014 urging the Joint Committee on National Security and Intelligence; Defence and Army; Interior; and Police Affairs to undertake a fact finding mission over the attacks and killings in Plateau, Benue, Kaduna, Katsina, Kebbi, Zamfara and other parts of the Central Nigerian Area and report back to the Senate. He informed the Senate that the Joint Committee had not completed the assignment. He sought the leave of the Senate for extension of time to enable the Joint Committee conclude its assignment.

By the leave of the Senate, two (2) weeks extension was granted.

8. Presentation of Bills:

(*i*) Public Accounts Implementation Tribunal Act CAP P28 LFN 2011 (Repeal) Bill 2014 (SB. 475) — *Read the First Time.*

(*ii*) Public Accounts Committee Act CAP P35 LFN 2011 (Repeal) Bill 2014 (SB. 476) — *Read the First Time.*

9. Joint Committee on Federal Capital Territory; and Finance:

Report on the Federal Capital Territory Internal Revenue Board Bill 2014 (SB. 203):

Motion made: That the Senate do resolve into the Committee of the Whole to resume consideration of the Report of the Joint Committee on Federal Capital Territory; and Finance, on the Federal Capital Territory Internal Revenue Service Bill 2014 (*Adjourned Consideration-Wednesday, 9th April, 2014*)(*Senate Leader*).

Question put and agreed to.

(SENATE IN THE COMMITTEE OF THE WHOLE)

RESUMED CONSIDERATION OF A BILL FOR AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF THE FEDERAL CAPITAL TERRITORY INTERNAL REVENUE SERVICE CHARGED WITH POWERS OF ASSESSMENT, COLLECTION OF, AND ACCOUNTING FOR REVENUES ACCRUABLE TO THE FEDERAL CAPITAL TERRITORY; AND FOR OTHER RELATED MATTERS.

Clause 3: (1) There is established for the Service a Board to be known as the Federal Capital Territory Internal Revenue Service Board (in this Bill referred to as "the Board"), which shall have overall supervision of the Service as specified under this Act.

(2) The Board shall consist of—

(*a*) the Chairman of the Service who shall be experienced in taxation as Chairman of the Service to be appointed by the Minister of the Federal Capital Territory (in this Bill referred to as the "FCT");

(*b*) the FCT Director of Treasury;

(c) one representative each not lower than a Director from the following Departments of the Federal Capital Territory Administration:

(*i*) The Department of Legal Services;

(ii) The Department of Lands, Planning and Survey;

(iii) The Department of Area Councils,

(iv) The Abuja Infrastructure and Investment Company.

(*v*) Department of Economic Planning, Research and Statistics

(*vi*) Department of Public Enlightenment

(*d*) Six persons from the six geopolitical Zones who shall be members of relevant professional body and knowledgeable in tax matters to represent public interest, and two of whom shall be women;

(*e*) The Secretary to the Service who shall be the Secretary and an ex-officio member of the Board.

(3) The Chairman and other members of the Board shall be appointed by the Minister.

(4) The members of the Board, other than the Chairman, shall be part time members.

(5) The supplementary provisions set out in the Second Schedule to this Bill shall have effect with respect to the proceedings of the Board and other matters mentioned therein.

Committee's Recommendation:
That the provision in Clause 3 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 3 *do stand part of the Bill, put and agreed to.*

Clause 4: The Chairman and other members of the Board, other than ex-officio members, shall each hold office—

(1) For a term of four (4) years renewable once only; and

(2) On such terms and conditions as may be specified in the letter of Appointment

Committee's Recommendation:
That the provision in Clause 4 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 4 *do stand part of the Bill, put and agreed to.*

Clause 5: (1) Notwithstanding the provisions of Section 4 of this Act, a member of the Board shall cease to hold office as a member of the Board if:

(a) He resigns his appointment as a member of the Board by notice, under his hand, addressed to the Minister;

(b) He becomes of unsound mind;

(c) He becomes bankrupt or makes a compromise with his creditors;

(d) He is convicted of a felony or any offence involving dishonesty or corruption;

(e) He becomes incapable of carrying on the functions of his office either arising from an infirmity in mind or body;

(f) He is guilty of a serious misconduct in relation to his duties;

(g) The Minister 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 Minister removes him from office;

(h) He has been found guilty of contravening the Code of Conduct Bureau and Tribunal Act or gross misconduct in relation to his duties;

(i) In the case of a person possessing a professional qualification, he is disqualified by a competent authority;

(j) In the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold such office.

(2) If a member of the Board ceases to hold office for any reason whatsoever, before the expiration of the term for which he is appointed, another person representing the same interest as that member shall be appointed to the Board for the unexpired term.

(3) A member of the Board may be removed by the Minister, if he is satisfied that it is not in the interest of the Board or in the interest of the public that the member continues in office.

Committee's Recommendation:
That the provision in Clause 5 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause do stand part of the Bill, put and agreed to.

Clause 6: The Chairman and members of the Board shall be paid such emoluments, allowances and benefits as may be approved by the National Wages, Incomes and Salaries Commission.

Committee's Recommendation:
That the provision in Clause 6 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause do stand part of the Bill, put and agreed to.

PART II — FUNCTIONS AND POWERS OF THE BOARD AND THE SERVICE

Clause 7: (l) The Board shall—

(a) provide the general policy guidelines relating to the functions of the Service;

(b) manage and superintend the policies of the Service on matters relating to the administration of the revenue assessment, collection and accounting system under this Bill or any enactment or law;

(c) review and approve the strategic plans of the Service;

(d) employ and determine the terms and conditions of service including disciplinary measures of the employees of the Service;

(e) make recommendations, where appropriate, to the Joint Tax Board on Tax Policy, Tax reform, tax registration and exemptions as may be required from time to time;

(f) stipulate remuneration, allowances and benefits of staff and employees in consultation with the Minister and the National Wages, Incomes and Salaries Commission.

(g) do such other things, which in its opinion are necessary to ensure the efficient performance of the functions of the Service under this Bill, to time;

(2) The Board shall have power to —

(*a*) with respect to any revenue due to the FCT, acquire, hold and dispose of any property taken as security for or in satisfaction of the sum or of any judgment debt due in respect of any revenue and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the Minister;

(*b*) appoint such other persons to be employees of the Service in position created by the Board and on such terms and conditions as shall be laid down by the Board subject to the provisions of this law;

(*c*) appoint persons from outside the Public Service of the Federation or of the FCT or of the Area Council whenever it deems it necessary for the proper and efficient performance of its functions under the Bill;

(*d*) appoint either directly or on secondment from any Public Service of the Federation or of the State or the FCT or Area Council or otherwise however, such member of Board and other employees as it may, from time to time, deems it necessary to assist the Board in the discharge of any of its functions under this Bill.

(*e*) determine the terms and conditions of service (including remuneration, allowance, benefits and pensions) of staff and employees of the Service shall after consultation with the Federal Civil Service Commission;

(*f*) functions autonomously in the daily operations of the technical, professional and administrative affairs of the Service;

(*g*) Subject to such conditions as it may determine, appoint and employ practicing tax practitioners or chartered accountants as monitoring agents to collect information through tax Audit and to monitor compliance with relevant tax laws except as it relates to Income Tax Assessment, to do any act required to be done by it in the execution of its functions under this law with the aim of achieving the Internally Generated Revenue target of the FCT; and

(h) Subject to prevailing conditions, appoint and employ consultants, including tax consultants or accounts and agents to transact any business or to do any act required to be transacted or done in the execution of its functions or for carrying into effect the purpose of this Bill.

Committee's Recommendation:
That the provision in Clause 7 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 7 do stand part of the Bill, put and agreed to.

POWERS OF THE SERVICE

Clause 8: (1) The Service shall have power to—

(a) assess all persons chargeable with tax within the FCT;

(b) collect, recover and pay to the designated account any tax or levy due to the FCT under this or any other enactment;

(c) collect, account and enforce payment of taxes as may be due to the FCT;

(d) in collaboration with the relevant Agencies, review the tax regime and promote the application of tax revenues to stimulate economic activities and development;

(e) make, from time to time, a determination of the extent of financial loss and such other losses by the FCT arising from tax waivers and other related matters;

(f) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;

(g) Issue a Taxpayer Identification Number to every person in the FCT in collaboration with the Joint Tax Board and the Federal Inland Revenue Service.

Amendment Proposed:
Leave out the words "every person" in line 1, and *insert* the words "all persons chargeable with tax" instead thereof (*Senator Abubakar A. Bagudu — Kebbi Central*).

Question that the amendment be made, put and agreed to.

(h) collate and keep under review all policies of the FCTA relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;

(i) maintain a database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;

(j) establish and maintain a system for monitoring dynamics of taxation in order to identify suspicious transactions and the persons involved;

(k) collaborate and facilitate a rapid exchange of scientific and technical information with relevant national or international Agencies or Bodies on tax matters;

(l) provide and main access to up-to-date adequate data and information on all taxable persons, individuals or corporations, for the purpose of efficient, effective and correct tax administration which will prevent tax evasion or fraud;

(m) undertake and support research on similar measures with a view to stimulating economic development and determining the manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and preventive measures;

(n) carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the FCT;

(o) in collaboration with the relevant law enforcement Agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of this Bill; and

(p) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Bill.

(2) The Service may, from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Bill (*Senator Smart Adeyemi — Kogi West*).

Question that Clause 8 *as amended do stand part of the Bill, put and agreed to.*

Clause 9: (1) There shall be a Technical Committee of the Board (in this Bill referred to as the "Technical Committee") which comprises—

(a) The Chairman of the Board;

(b) Two Directors appointed to the Board from within the Service; and

(c) The Director of Legal Services or his representative not below the rank of a Director.

(2) The Technical Committee shall—

(a) have power to co-opt additional staff from within the Service and persons from the private sector who are experienced in revenue matters for the effective discharge of its duties; and

(b) consider all tax matters that require professional and technical expertise and make recommendations to the Board.

Committee's Recommendation:
That the provision in Clause 9 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 9 *do stand part of the Bill, put and agreed to.*

Clause 10: The Technical Committee shall-

(1) advise the Board on all its powers and duties specifically mentioned in Clause 7 of this Bill and on any aspect of the functions and powers of the Service under this Bill, and

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

Committee's Recommendation:
That the provision in Clause 10 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 10 *do stand part of the Bill, put and agreed to.*

PART III — MANAGEMENT AND STAFF OF THE SERVICE

Clause 11: The Chairman of the Board shall—

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

(2) be responsible for the execution of the tax policies of the FCT and the daily administration of the Service;

(3) keep proper accounting records, in accordance with standard accounting practice and financial regulations of the FCT in respect of—

(a) all revenues and expenditure of the Service;

(b) all its assets, liabilities and other financial transactions;

(c) all other revenue collected by the Service; and prepare an Annual Report, including financial statements, in accordance with generally accepted accounting principles and practice, ensure that the available accounting records are adequate, in line with financial regulations and prepared by qualified personnel, who must be a member of a recognized professional body.

(4) have cognate experience and skills in accountancy, economics, taxation, law and related field.

Committee's Recommendation:
That the provision in Clause 11 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 11 *do stand part of the Bill, put and agreed to.*

Clause 12: (1) There shall be a Secretary for the Board who shall—

(a) be appointed by the Board within the Service;

(b) issue notices of meetings of the Board;

(c) keep the records of the proceedings of the Board; and

(d) carry out such duties as the Chairman or the Board may direct.

(2) (a) The Secretary shall summon a meeting of the Board whenever business requiring its attention warrants same or on the request of the Chairman or any three members;

(b) Any five members of the Board, one of whom shall be the Chairman or a Director, shall constitute a quorum; and

(c) A majority decision of the members on any matter obtained by the Secretary in written correspondence shall be treated in all respects as though it were a decision of the Board in an actual meeting unless member has requested the submission of the matter to such meeting.

Committee's Recommendation:
That the provision in Clause 12 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 12 *do stand part of the Bill, put and agreed to.*

Clause 13: (1) Subject to the provisions of the Law, the Board may make staff regulations relating generally to the conditions of service of the staff and, in particular such regulations may provide for—

(a) the appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service; and

(b) appeals by staff or employees against dismissal or other disciplinary measures, and until such regulations are made, any instrument relating to conditions of service in the public service of the FCT shall be applicable, with such modifications as may be necessary, to the employees of the service.

(2) The staff regulations made under Sub-clause (1) of this Clause shall not have effect until approved by the Minister, and when so approved, they must be published in the FCT Gazette, but the Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Internal Revenue Service may, from time to time, determine.

(3) If 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 FCT, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Commission, cause such vacancy to be filed by way of secondment or transfer.

Committee's Recommendation:
That the provision in Clause 13 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 13 *do stand part of the Bill, put and agreed to.*

Clause 14: (1) Service in the FCTIRS shall be approved Service for the purpose of the Pension Reform Act.

(2) The terms and conditions of service including remuneration, allowance, benefits and pensions of the employees of the Internal Revenue Service shall be determined by the Board, subject to the approval of the Minister.

Committee's Recommendation:
That the provision in Clause 14 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 14 *do stand part of the Bill, put and agreed to.*

PART IV — FINANCIAL PROVISIONS

Clause 15: The Board shall establish and maintain a fund to be applied towards the discharge of its functions which shall consist of and to which shall credit—

(1) an amount not more than 5% of all revenue collected by the Service in the Current Year as administrative charge or cost of collection.

(2) all other moneys which may, from time to time, accrue to the Board for other services including the disposal, lease or hire of any other dealing with, any property vest in or acquired by the Board.

(3) any subvention or budgetary allocation from the Federal Government and FCTA.

(4) all moneys raised for the purpose of the Board by way of gifts grants-in-aid or testamentary disposition to the Board.

Committee's Recommendation:
That the provision in Clause 15 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 15 *do stand part of the Bill, put and agreed to.*

Clause 16: The Board may, from time to time, apply the proceeds of the fund established in pursuance of Clause 15 of this Bill—

(1) to the cost of administration of the Service;

(2) to paying of the emoluments, all allowances and benefits of members of the Board and for reimbursing members of the Board or of any Committee of the Board for such expenses as may be expressly authorized by the Board.

(3) to the payment of the salaries, fees or other remuneration or allowances, gratuities, pensions and other benefits payable to the officers and other employees of the Service, so however that no payment of any kind under this paragraph (except such as may be expressly authorized by the Minister) shall be made to any person who is in receipt of emoluments from the Federal, State and Local Governments or Area Council;

(4) For the development and maintenance of any property vested in or owned by the Service; and

(5) For and in connection with all or any of its functions under this Bill.

Committee's Recommendation:
That the provision in Clause 16 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 16 *do stand part of the Bill, put and agreed to.*

Clause 17: (1) The Service shall, not later than 30th September in each year, submit to the Minister an estimate of its expenditure and income (including payments to the Board's fund) for the next succeeding year.

(2) The Service shall keep proper accounts in respect of each year and proper records in relation to those accounts and shall cause its accounts to be audited within six months after the end of each year by auditors appointed by the Board from the list and in accordance with the guidelines supplied by the Auditor-General for the Federation.

Committee's Recommendation:
That the provision in Clause 17 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 17 *do stand part of the Bill, put and agreed to.*

Clause 18: The Service shall prepare and submit to the Minister, through the Chairman, not later than six months after the end, of each year, a report in such form as he may direct on the activities of the Service during the immediately preceding year, and shall include in such report a copy of the audited accounts of the Board for that year and the auditor's report on the accounts.

Committee's Recommendation:
That the provision in Clause 18 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 18 *do stand part of the Bill, put and agreed to.*

Clause 19: (1) The Service may accept any gift of land, money or other property in accordance with the law on such terms and conditions, if any as may be specified by the person or organization making the gift.

(2) The Service shall not accept any gift if the conditions attached by the person or organization offering the gift are inconsistent with the functions of the Service.

Committee's Recommendation:
That the provision in Clause 19 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 19 *do stand part of the Bill, put and agreed to.*

Clause 20: (1) The Service may, from time to time, borrow by overdraft or otherwise such sums as it may require for the performance of its functions under this Bill.

(2) The Service shall not, without the approval of the Minister, borrow money which exceeds, at any time, the amount set by the Minister.

(3) Notwithstanding the provisions of Sub-clause (1) of this Clause, where the sum to be borrowed is in foreign currency, the Service shall not borrow the sum without the prior approval of the Minister.

Committee's Recommendation:
That the provision in Clause 20 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 20 *do stand part of the Bill, put and agreed to.*

Clause 21: The Board may, subject to the provisions of this Bill and the conditions of any trust created in respect of any property, invest all or any of its funds in any security prescribed by the Trustee Investments Act or in such other securities as may, from time to time, be approved by the Minister.

Committee's Recommendation:
That the provision in Clause 21 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 21 *do stand part of the Bill, put and agreed to.*

PART V — TAX ADMINISTRATION AND ENFORCEMENT

Clause 22: (1) The Service shall have power to administer any law on taxation in respect of which the Federal Capital Territory Authority (in this Bill referred to as the FCTA) or the National Assembly may confer power on it.

(2) The Service may, with the approval of the Minister by instrument published in the FCT Gazette, appoint any Ministry, Department or Agency to collect revenue pursuant to its powers under sub-clause (1) of this Clause.

Amendment Proposed:
Leave out the word "Ministry" in line 2, and *insert* the words "of its Secretariat" instead thereof (*Senator Ita S. J. Enang — Akwa Ibom North-East*).

Question that the amendment be made, put and agreed to.

(3) Notwithstanding the provision of paragraph 10 to the First Schedule of the Federal Inland Revenue Service (Establishment) Act, 2007, the Federal Capital Territory Inland Revenue Service, shall control, administer and impose the different taxes and levies within the Federal Capital Territory as provided in this Bill(*Senator Smart Adeyemi — Kogi West*).

Question that Clause 22 *as amended do stand part of the Bill, put and agreed to.*

Clause 23: (1) subject to the provision of this Bill, a taxable person shall be chargeable to tax —

(a) In his name; and

(b) In the name of any receiver, trustee, guardian, guarantor or committee who has the control or management of any property or concern on his behalf.

(2) Any person whose name is chargeable to tax shall be answerable for all matters within his competence which are required to be done by virtue of this Bill for the assessment of the income of such taxable person and payment of any charge thereon.

(3) Where two or more persons act in the capacity of trustees, they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.

Committee's Recommendation:
That the provision in Clause 23 be retained (*Senator Smart Adeyemi — Kogi West*) — *Agreed to.*

Question that Clause 23 *do stand part of the Bill, put and agreed to.*

Clause 24: Imposition and Administration of Tax on Real Property

(1) Property Tax:
Subject to the provision of this Bill, there is imposed tax known as the property tax payable on all real property situated in designated areas within the FCT.

(2) Exemption from Tax:
The following properties are exempted from payment of tax:

(a) properties owned and occupied by religious body and used exclusively for religious or congregational worship, religious education or similar purposes.

(b) real property owned by any person and used as a non-profit making cemetery or burying ground, but where the cemetery or burying ground is not immediately required for the interment of the dead, it shall not be exempted from taxation hereunder until such time as the real property has been actually and required in good faith, and at least in part used, for the interment of the dead.

(c) real property designated and used by the FCT or any Agency and/or Agency connected therewith as a public square or a public park, except such part thereof which is occupied by a tenant, lessee or licensee.

(d) property owned and occupied and or used for official or residential purposes by a body or organization entitled to diplomatic immunities and privileges within the Diplomatic Immunities and Privileges Act.

Amendment Proposed:
Leave out the words "and occupied or" in line 1 (*Senator Ita S. J. Enang — Akwa Ibom North-East*).

Question that the amendment be made, put and agreed to.

(e) property owned and used as a public library.

(f) any property specifically exempted by the Minister by notice published in the Government Official Gazette.

Amendment Proposed:
Leave out the provision in subclause 24(2)(f) (*Senator James E. Manager — Delta South*).

Question that the amendment be made, put and agreed to.

(g) all palaces of recognized Traditional Rulers in the FCT.

(h) any property owned and used in the provision of social welfare service by Non-Government Organizations (NGOs).

Amendment Proposed:

(i) Immediately after the word "property" in line 1, *insert* the words "or a part thereof";

(ii) Immediately after the word "used" in line 1, *insert* the word "solely" (*Senator Joshua M. Lidani — Gombe South*).

Question that the amendment be made, put and agreed to.

(i) real property owned and used for the purpose of public institution of learning and education, provided that such use and exemption herein contained shall have first been approved by the Minister.

Amendment Proposed:

Leave out the provision in subclause 24(2)(i) and *insert* the following instead thereof:
"real property owned and used for the purpose of public institutions provided that such use and exemption herein contained shall have first been approved by the Minister"(*Senator Abubakar A. Bagudu — Kebbi Central*).

Question that the amendment be made, put and agreed to.

(j) The Minister may by regulation grant partial relief or exemption for real property that is owned and occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the general public, a charitable and benevolent purpose for the benefit of the public or a section thereof owned by the FCTA, State Governments, Local Governments and Federal Government.

Amendment Proposed:

Leave out the provision in subclause 24(2)(i) and *insert* the following instead thereof:
"Any real property that is owned and occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the general public, a charitable and benevolent purpose for the benefit of the public or a section thereof owned by the FCTA, State Governments, Local Governments and Federal Government"(*Senator Smart Adeyemi — Kogi West*).

Question that the amendment be made, put and agreed to.

Question that Clause 24(1)(2)(a) - (j) *as amended do stand part of the Bill, put and agreed to.*

Further consideration of the Bill deferred to another Legislative Day.

Chairman to report progress.

(SENATE IN PLENARY)

The Senate President reported that the Senate in the Committee of the Whole resumed consideration of the Report of the Joint Committee on Federal Capital Territory; and Finance, on the Federal Capital Territory Internal Revenue Service Bill 2014 and approved as follows:

Clauses 3-7	—	As Recommended
Clause 8	—	As Amended
Clauses 9-21	—	As Recommended
Clause 22	—	As Amended
Clause 23	—	As Recommended
Clause 24(1)	—	As Recommended
Clause 24(2)(a)-(j)	—	As Amended

Further consideration of the Bill deferred to another Legislative Day.

Question: That the Senate do approve the Report of the Committee of the Whole— *Resolved in the Affirmative.*

10. Committee on Cooperation, Integration in Africa and NEPAD:
Report on the New Partnership for Africa's Development Commission (Establishment, etc.) Bill 2014 (SB. 121):

Consideration of Report deferred to another Legislative Day.

11. Committee on Investment:
Report on the National Sugar Development Council Act N78 LFN 2004 (Amendment) Bill 2014 (SB. 198):

Consideration of Report deferred to another Legislative Day.

12. Criminal Procedure Act, CAP C41 LFN 2004, Criminal Procedure (Northern States) Act CAP C42 LFN, the Administration of Justice Commission Act CAP A3 LFN 2004 (Repeal and Re-enactment) Bill 2014 (HB. 433):

Consideration of Bill deferred to another Legislative Day.

13. Nigeria Institute of Soil Science (Establishment, etc.) Bill 2014 (SB. 89):

Consideration of Bill deferred to another Legislative Day.

14. Adjournment:
Motion made: That the Senate do now adjourn till Tuesday, 6th May, 2014 at 10.00 a.m. *(Senate Leader).*

Adjourned accordingly at 1:23 *p.m.*

Dr. David A. B. Mark, GCON, fnim
President,
Senate of the Federal Republic of Nigeria.