



HOUSE OF REPRESENTATIVES
FEDERAL REPUBLIC OF NIGERIA
FIRST VOTES AND PROCEEDINGS

Wednesday, 16 December, 2020

1. The House met at 11.40 a.m. Mr Speaker read the Prayers.
2. The House recited the National Pledge.
3. **Votes and Proceedings**
Mr Speaker announced that he had examined and approved the *Votes and Proceedings* of Tuesday, 15 December 2020.

The Votes and Proceedings was adopted by unanimous consent.

4. **Announcement**

(a) **Defection:**

Mr Speaker read a communication from Hon. Tajudeen Adeyemi Adesioye (*Ududu/Ifedore Federal Constituency*) announcing his defection from the Social Democratic Party (SDP) to the All Progressives Congress (APC).

(b) **Appointment of New Deputy Chairman:**

Mr Speaker announced the appointment of Hon. Makwe Livinus Makwe, as the new Deputy Chairman, Committee on Capital Market.

(c) **Bereavement:**

Mr Speaker read a communication from Hon. Musa Umar Garo (*Gwarzo/Kabo Federal Constituency*), announcing the demise of a former Member, Hon. Hamza Zakari Gwarzo, (*Gwarzo/Kabo Federal Constituency, 1999-2007*).

A minute silence was observed in honour of the deceased.

5. **Petitions**

(i) A petition from Kunle Ijalana & Co (Legal Practitioners), on behalf of L/CPL Ayodele Damilare Kehinde, on his dismissal from service by the Nigerian Army, was presented and laid by Hon. Oluwatimhin Adelegbe (*Owo/Ose Federal Constituency*).

- (ii) Petitions from the following were presented and laid by Hon. Henry Nwawuba (*Mbaitoli/Ikeduru Federal Constituency*):
- (a) Hon. Anyadike Nwosu and 6 others, on the alleged discriminatory practices against the minority parties in the Imo State House of Assembly by the Majority Party;
 - (b) Chukwuemeka Azubuike and 1 other, on the boundary dispute between Nkwokwu community in Ezianya Obiato, Mbaitoli Local Government Area and Umueme/Umuezeala Awo, Autonomous community, Imo State;
 - (c) Enwerem Lambert Ahamefula, on alleged victimization and abuse of office by the Board and Management of the Federal Institute of Industrial Research, Oshodi, Lagos State.

Petitions referred to the Committee on Public Petitions.

6. Matter of Urgent Public Importance (Standing Order Eight, Rule 4)
Need for the Nigerian Communications Commission (NCC) to Give Nigerians Reasonable Time to Submit Their National Identification Number (NIN) for Sim Registration:

Hon. Ndudi Elumelu (*Aniocha North/South/Oshimili North/South Federal Constituency*) introduced the matter and prayed the House to:

- (a) *consider and approve the matter as one of urgent public importance; and*
- (b) *suspend Order Eight, Rule 4 (3) to allow debate on the matter forthwith.*

Question that the matter be considered as one of urgent public importance — Agreed to.

Question that the House do suspend Order Eight, Rule 4 (3) to enable it debate the matter forthwith — Agreed to.

Need for the Nigerian Communications Commission (NCC) to Give Nigerians Reasonable Time to Submit Their National Identification Number (NIN) for Sim Registration:

The House:

Notes that the Nigerian Communications Commission (NCC) is the independent body saddled with the responsibilities of regulating telecommunications services and facilities, promoting competition and setting performance standards for telecoms operators in Nigeria, with the Ministry of Communication and digital economy as the supervisory Ministry;

Also notes that in January 2020, the Minister of Communications and Digital Economy issued a statement wherein telecom subscribers were mandated to get their National Identity Numbers (NIN) and submit to the network operators, with the aim of ascertaining the true identities of all subscribers and thereby blocking loopholes currently being exploited by unscrupulous individuals;

*Aware that at a stakeholders meeting convened on 15 December, 2020, by the Minister of Communications and Digital Economy, Dr Isa Patami, the Federal Government issued a statement signed by the Director of Public Affairs NCC, Dr Ikechukwu Adinde, wherein it stated that any telecom subscriber who fails to submit his/her National Identity Number to its network provider would be blocked from the network with effect from **December 31, 2020**;*

Concerned that as laudable as the idea behind the policy may seem, the timing is very wrong because Nigerians have not been properly sensitized, as only a few educated persons who bother to read the dailies might have heard about this instructions, therefore trying to enforce this policy in a period where most Nigerians are gearing up for Christmas festivities may lead to stampede in the process of rushing to get registered which could lead to unnecessary death and injuries;

Also concerned that if the NCC is allowed to carry out this directives, it will bring about untold hardship as millions of subscribers will be disconnected this yelutide period which could spell disaster in an already volatile nation like ours;

Worried that if the NCC is not urgently called to halt their plans there may be unnecessary panic in the country which may lead to exploitation of vulnerable Nigerian there by causing more pains in an already pathetic situation hence the need to urgently wade into this impending crisis;

Resolves to:

- (i) urge the Nigerian Communications Commission (NCC) to give a reasonable amount of time to enable Nigerians meet with the instruction of submitting their National identity numbers to service providers and not the 2 weeks given; and
- (ii) mandate the Committee on Telecommunications to ensure compliance (*Hon. Ndudi Godwin Elumelu — Aniocha North/South/Oshimili North/South Federal Constituency*).

Debate:

Amendment Proposed:

Leave out Prayer (i) and *insert* a new Prayer (i) as follows:

“urge the Nigerian Communications Commission (NCC) to extend the deadline of SIM Card verification exercise by ten (10) weeks, ending February 28, 2021” (*Hon. Toby Okechukwu — Aninri/Awgu/Oji-River Federal Constituency*).

Question that the amendment be made — Agreed to.

Question on the Motion as amended — Agreed to.

The House:

Noted that the Nigerian Communications Commission (NCC) is the independent body saddled with the responsibilities of regulating telecommunications services and facilities, promoting competition and setting performance standards for telecoms operators in Nigeria, with the Ministry of Communication and digital economy as the supervisory Ministry;

Also noted that in January 2020, the Minister of Communications and Digital Economy issued a statement wherein telecom subscribers were mandated to get their National Identity Numbers (NIN) and submit to the network operators, with the aim of ascertaining the true identities of all subscribers and thereby blocking loopholes currently being exploited by unscrupulous individuals;

Aware that at a stakeholders meeting convened on 15 December, 2020, by the Minister of Communications and Digital Economy, **Dr Isā Patami**, the Federal Government issued a statement signed by the Director of Public Affairs NCC, **Dr Ikechukwu Adinde**, wherein it stated that any telecom subscriber who fails to submit his/her National Identity Number to it's network provider would be blocked from the network with effect from **December 31, 2020**;

Concerned that as laudable as the idea behind the policy may seem, the timing is very wrong because Nigerians have not been properly sensitized, as only a few educated persons who bother to read the dailies might have heard about this instructions, therefore trying to enforce this policy in a period where most Nigerians are gearing up for Christmas festivities may lead to stampede in the process of rushing to get registered which could lead to unnecessary death and injuries;

Also concerned that if the NCC is allowed to carry out this directives, it will bring about untold hardship as millions of subscribers will be disconnected this yelutide period which could spell disaster in an already volatile nation like ours;

Worried that if the NCC is not urgently called to halt their plans there may be unnecessary panic in the country which may lead to exploitation of vulnerable Nigerian there by causing more pains in an already pathetic situation hence the need to urgently wade into this impending crisis;

Resolved to:

- (i) urge the Nigerian Communications Commission (NCC) to extend the deadline of SIM Card verification exercise by ten (10) weeks, ending February 28, 2021; and
- (ii) mandate the Committee on Telecommunications to ensure compliance (HR. 98/12/2020).

7. Presentation of a Bill
Appropriation Act, 2020 (Amendment) Bill, 2020 (HB:1194) was read the **First Time**.

8. Presentation of Report
Committee on Poverty Alleviation:
Motion made and Question proposed, "That the House do receive the Report of the Committee on Poverty Alleviation on the Need to Eradicate Child Destitution and Remove Beggars from Nigerian Streets through Provision of Standardized Education System and Improved Livelihood (HR. 42/07/2019)" (Hon. Abudullahi Salame — Illela/Gwadabawa Federal Constituency).

Agreed to:
Report laid.

9. Consolidation of Bills
Motion made and Question proposed, "That a Bill for an Act to Amend the Tertiary Education Trust Fund Act, 2011 to expressly provide that Colleges of Agriculture shall benefit from the Fund; and for Related Matters (HB. 193), and a Bill for an Act to Amend the Tertiary Education Trust Fund No. 16 of 2011 to Provide for additional Conditions for Accessing Fund for Capital Projects by Beneficiary Institutions in order to encourage Beneficiary Institutions to embark on their Capital Projects instead of Relying solely on Fund for Capital Developments; and for Related Matters (HB. 116); and a Bill for an Act to Amend the Tertiary Education Trust Fund No. 16 of 2011 to provide for inclusion of Academic Staff of Research Institutions, Research Institutes and Colleges of Agriculture respectively as Beneficiaries of Research Grants, Scholarship and other Interventionist Funding under the Tertiary Education Trust Fund; and for Related Matters (HB. 880) be now consolidated (Hon. Fulata Abubakar Hassan — Birniwa/Guri/Kiri-Kasamma Federal Constituency).

Agreed to:

10. A Bill for an Act to Amend the Appropriation Act, 2020 to Extend the Expiration Period of Capital Expenditure beyond 31 December, 2020; and for Related Matters (HB:1194) — Second Reading
Motion made and Question proposed, "That a Bill for an Act to Amend the Appropriation Act, 2020 to Extend the Expiration Period of Capital Expenditure beyond 31 December, 2020; and for Related Matters (HB. 1194) be read a **Second Time**" (Hon. Garba Alhassan Ado — House Leader).

Debate.
Question that the Bill be now read a Second Time — Agreed to.
Bill read the Second Time.

Bill referred to the Committee of Supply.

11. A Bill for an Act to Alter the Constitution of the Federal Republic of Nigeria, 1999 (as amended) to, among others, transfer the subject Matter of Minimum Wage Prescription from the Exclusive Legislative List set out under Part I of the Second Schedule to the Concurrent Legislative List set out under Part II of the Second Schedule to the Constitution; and for Related Matters (HB.950) — *Second Reading*

Order read; deferred by leave of the House.

12. A Bill for an Act to Amend the Police Trust Fund Act, No. 6 of 2019 to Provide for the Application of the Provisions of the Act to other Policing Institutions; and for Related Matters (HB. 1088) — *Second Reading*

Order read; deferred by leave of the House.

13. A Bill for an Act to Amend the National Agency for Food and Drug Administration and Control Act, Cap. N1, Laws of the Federation of Nigeria, 2004 to capture other forms of packaged water, other than in bottles, encourage cooperation with other Relevant Agencies in carrying out its functions, introduce the Coordination of Clinical Trials and some new offences and increase penalties for Commission of offences under the Bill and to Provide for Payment of all Monies received by the Agency into the Federation Account in accordance with Section 162 of the Constitution of the Federal Republic of Nigeria, 1999; and for Related Matters (HB. 990, HB. 168, and HB. 1127) — *Second Reading*

Motion made and Question proposed, "That a Bill for an Act to Amend the National Agency for Food and Drug Administration and Control Act, Cap. N1, Laws of the Federation of Nigeria, 2004 to capture other forms of packaged water, other than in bottles, encourage cooperation with other Relevant Agencies in carrying out its functions; introduce the Coordination of Clinical Trials and some new offences and increase penalties for Commission of offences under the Bill and to Provide for Payment of all Monies received by the Agency into the Federation Account in accordance with Section 162 of the Constitution of the Federal Republic of Nigeria, 1999; and for Related Matters (HB. 990, HB. 168, and HB. 1127) be read a Second Time" (*Hon. Yusuf Tanko Sununu — Ngaski/Shanga/Yauri Federal Constituency and 2 others*).

Debate.

Question that the Bill be now read a Second Time — Agreed to.

Bill read the Second Time.

Bill referred to the Committee on Healthcare Services.

14. A Bill for an Act to Establish the Federal College of Agricultural Produce Technology, Kano, to provide for its Functions and Promote Sound and Basic Scientific Training as a foundation for the Development of Food Storage, Pest Control, Food Chemistry, Agriculture and Food Production taking into Account Indigenous Culture, the need to enhance National Unity, the need to vastly increase the practical content of Student Training and Adequate Preparation of Graduates for Self-Employment in Agriculture and Allied Professions; and for Related Matters (HB. 1005) — *Second Reading*

Order read; deferred by leave of the House.

15. A Bill for an Act to Repeal the National Human Rights Commission Act, Cap. N46, Laws of the Federation of Nigeria, 2004 and Enact the National Human Rights Commission Bill, 2020 to strengthen the Commission to conduct Investigations and Sustain Activities in Nigeria; and for Related Matters (HB. 1072) — *Second Reading*

Motion made and Question proposed, "That a Bill for an Act to Repeal the National Human Rights Commission Act, Cap. N46, Laws of the Federation of Nigeria, 2004 and Enact the National Human

Rights Commission Bill, 2020 to strengthen the Commission to conduct Investigations and Sustain Activities in Nigeria; and for Related Matters (HB. 1072) be read a Second Time" (*Hon. John Dyege — Gboko/Tarka Federal Constituency and 1 other*).

Debate.

Question that the Bill be now read a Second Time — Agreed to.

Bill read the Second Time.

Bill referred to the Committee on Human Rights.

16. **A Bill for an Act to Alter the Constitution of the Federal Republic of Nigeria, 1999 (as amended) to put Age Limit for aspirants to Certain Political Offices; and for Related Matters — Second Reading**

Motion made and Question proposed, "That a Bill for an Act to Alter the Constitution of the Federal Republic of Nigeria, 1999 (as amended) to put Age Limit for aspirants to Certain Political Offices; and for Related Matters be read a Second Time" (*Hon. Eke Bede — Aboh Mbaise/Ngor Okpala Federal Constituency*).

Debate.

Debate adjourned for further consultation by the sponsor of the Bill.

17. **A Bill for an Act to Provide for the Establishment of the Federal University of Technology, Okija, Anambra State for the Promotion and Development of Technical Education in Nigeria and make Comprehensive Provisions for its due Management and Administration; and for Related Matters (HB.1043) — Second Reading**

Motion made and Question proposed, "That a Bill for an Act to Provide for the Establishment of the Federal University of Technology, Okija, Anambra State for the Promotion and Development of Technical Education in Nigeria and make Comprehensive Provisions for its due Management and Administration; and for Related Matters (HB.1043) be read a Second Time" (*Hon. Momah Ifeanyi Chudy — Ihiala Federal Constituency*).

Debate.

Question that the Bill be now read a Second Time — Agreed to.

Bill read the Second Time.

Bill referred to the Committee on Tertiary Education and Services.

18. **Call for Intervention in the On-Going Recruitment Exercise into the Nigeria Security and Civil Defense Corps (NSCDC) and the Nigeria Immigration Service (NIS)**

Motion made Question proposed:

The House:

Notes the ongoing recruitment exercise into the Nigeria Security and Civil Defence Corps (NSCDC) and the Nigeria Immigration Service (NIS) where 190,000 candidates applied for different cadres advertised for Degree, HND, NCE, OND and SSCE holders;

Also notes that the first phase of the recruitment exercise is a Computer Based Aptitude Test (CBAT) where the Civil Defence, Federal Fire Service, Immigration and Nigeria Correctional Services Board (CDFIPB) partnered with the Joint Admissions and Matriculation Board (JAMB) to conduct;

Aware that the Computer Based Aptitude Test for recruitment into the Nigeria Immigration Service was held on 7 December, 2020 while that of the Nigeria Security and Civil Defence Corps (NSCDC) took place on 8 December, 2020 in 126 centers across the 36 states of the Federation and the Federal Capital Territory and, out of the 190,000 candidates that applied, only 9,460 candidates were invited for the CBAT;

Disturbed that a survey conducted by the National Bureau of Statistics in 2012 revealed that out of the over 200 million Nigerians, only 4.5 percent of Nigerians own a computer and that over 95 percent of Nigerians lack access to a computer, thus, several or millions of Nigerians are not computer literate and have no access to computer systems;

Also disturbed that the computer based test only favoured candidates who can operate computers as the Civil Defence, Federal Fire Service, Immigration and Correctional Services Board (CDFIPB) did not consider citizens who may not be skilled in computer operation by providing an alternative for handwritten examinations in order to provide a level playing ground for all candidates who applied; and

Cognizant of the provision of Section 14 of the Constitution of the Federal Republic of Nigeria, 1999 which states that "the Federal Republic of Nigeria shall be a state based on the principles of democracy and social justice";

Resolves to:

- (i) urge the Civil Defence, Fire, Immigration and Prisons Services Board (CDFIPB) to immediately suspend and/or cancel the Computer Based Aptitude Test (CBAT) that was conducted on the 7 and 8 December, 2020 being discriminatory and contrary to the enshrined principles of fairness and social justice, and revert to the previous manner by which the said agencies have conducted recruitment exercises in the past; and
- (ii) mandate the Committees on Interior, and Federal Character to monitor the CDFIPB recruitment exercise and ensure strict compliance and adherence to the principles of fairness and social justice (*Hon. Hafiz Ibrahim Kawu — Tarauni Federal Constituency*).

Debate.

Amendments Proposed:

- (i) *Insert* a new Prayer (iii) as follows:
"mandate the Committees on Interior, and Federal Character to investigate the Computer Based Aptitude Test and report back within 6 (six) weeks" (*Hon. Ndudi Godwin Elumelu — Aniocha North/South/Oshimili North/South Federal Constituency*).

Question that the amendment be made — Negatived.

- (ii) In Prayer (ii), immediately after the words "Federal Character", *insert* the words "Reformatory Institutions" (*Hon. Ifeanyi Momah — Ihiala Federal Constituency*).

Question that the amendment be made — Agreed to.

- (iii) In Prayer (ii), immediately after the words "social justice", *insert* the words "and report back within six weeks" (*Hon. Ahmadu Usman Jaha — Chibok/Damboà/Gwoza Federal Constituency*).

Question that the amendment be made — Agreed to.

Question on the Motion as amended — Agreed to.

The House:

Noted the ongoing recruitment exercise into the Nigeria Security and Civil Defence Corps (NSCDC) and the Nigeria Immigration Service (NIS) where 190,000 candidates applied for different cadres advertised for Degree, HND, NCE, OND and SSCE holders;

Also noted that the first phase of the recruitment exercise is a Computer Based Aptitude Test (CBAT) where the Civil Defence, Federal Fire Service, Immigration and Nigeria Correctional Services Board (CDFIPB) partnered with the Joint Admissions and Matriculation Board (JAMB) to conduct;

Aware that the Computer Based Aptitude Test for recruitment into the Nigeria Immigration Service was held on 7 December, 2020 while that of the Nigeria Security and Civil Defence Corps (NSCDC) took place on 8 December, 2020 in 126 centers across the 36 states of the Federation and the Federal Capital Territory and, out of the 190,000 candidates that applied, only 9,460 candidates were invited for the CBAT;

Disturbed that a survey conducted by the National Bureau of Statistics in 2012 revealed that out of the over 200 million Nigerians, only 4.5 percent of Nigerians own a computer and that over 95 percent of Nigerians lack access to a computer, thus, several or millions of Nigerians are not computer literate and have no access to computer systems;

Also disturbed that the computer based test only favoured candidates who can operate computers as the Civil Defence, Federal Fire Service, Immigration and Correctional Services Board (CDFIPB) did not consider citizens who may not be skilled in computer operation by providing an alternative for handwritten examinations in order to provide a level playing ground for all candidates who applied; and

Cognizant of the provision of Section 14 of the Constitution of the Federal Republic of Nigeria, 1999 which states that "the Federal Republic of Nigeria shall be a state based on the principles of democracy and social justice";

Resolved to:

- (i) urge the Civil Defence, Fire, Immigration and Prisons Services Board (CDFIPB) to immediately suspend and/or cancel the Computer Based Aptitude Test (CBAT) that was conducted on the 7 and 8 December, 2020 being discriminatory and contrary to the enshrined principles of fairness and social justice, and revert to the previous manner by which the said agencies have conducted recruitment exercises in the past; and
- (ii) mandate the Committees on Interior, Federal Character, and Reformatory Institutions to monitor the CDFIPB recruitment exercise and ensure strict compliance and adherence to the principles of fairness and social justice and report back within six weeks (HR. 99/12/2020).

19. **Need to Resume the Construction of Bagana-Guto Bridge**

Motion made and Question proposed:

The House:

Notes that one of the greatest challenges facing the nation is poor road infrastructure which inhibits smooth transportation of goods and services across the country;

Also notes that the Federal Government and Kogi and Nasarawa States Governments entered into a tripartite agreement and awarded a contract to Messrs Swede Nigeria Limited in 2007 to construct a 90-kilometre road and a 2-kilometre bridge across River Benue to serve as a link to other parts of the country;

Concerned that 13 years after its flag-off, the project, which was awarded for ₦25 billion and was set to be completed within two years, has been abandoned by the Contractor, Messrs Swede Nigeria Limited and the subcontractor, Nairda, thereby denying the communities and adjoining towns in Kogi and Nasarawa States of infrastructural development;

Also concerned that despite the economic advantages of the project, its completion is being frustrated;

Further concerned that contractors handling the project have since moved their equipment from the site and the Federal Ministry of Works and Housing has not been able to locate their whereabouts for further discussions as regards completing the project.

Resolves to:

Set up an *Ad-hoc* Committee to investigate the cause of the abandonment of the project with a view to ensuring that the contractors resume back to site to complete the project (*Hon. Abdullahi Ibrahim Halims — Ankpa/Omala/Olamaboro Federal Constituency*).

Debate.

Amendment Proposed:

In the Prayer, *leave out* the words "Set up an *Ad-hoc* Committee", and insert the words 'mandate the *Ad-hoc* Committee on the Abandoned Federal Government Properties Across the Federation" (*Hon. Ndudi Elumelu — Aniocha North/South/Oshimili North/South Federal Constituency*).

Question that the amendment be made — Agreed to.

Question on the Motion as amended — Agreed to.

The House:

Noted that one of the greatest challenges facing the nation is poor road infrastructure which inhibits smooth transportation of goods and services across the country;

Also noted that the Federal Government and Kogi and Nasarawa States Governments entered into a tripartite agreement and awarded a contract to Messrs Swede Nigeria Limited in 2007 to construct a 90-kilometre road and a 2-Kilometre bridge across River Benue to serve as a link to other parts of the country;

Concerned that 13 years after its flag-off, the project, which was awarded for ₦25 billion and was set to be completed within two years, has been abandoned by the Contractor, Messrs Swede Nigeria Limited and the subcontractor, Nairda, thereby denying the communities and adjoining towns in Kogi and Nasarawa States of infrastructural development;

Also concerned that despite the economic advantages of the project, its completion is being frustrated;

Further concerned that contractors handling the project have since moved their equipment from the site and the Federal Ministry of Works and Housing has not been able to locate their whereabouts for further discussions as regards completing the project.

Resolved to:

Mandate the *Ad-hoc* Committee on the Abandoned Federal Government Properties Across the Federation to investigate the cause of the abandonment of the project with a view to ensuring that the contractors resume back to site to complete the project (**HR. 100/12/2020**).

20. **Call for Restoration of Two (2) State Constituencies from Ushongo and Guma Federal Constituencies of Benue State**

Motion made and Question proposed:

The House:

Notes the decision of the Federal High Court, Abuja on 13 January, 2005 in Ushongo Local Government vs INEC which ordered the Independent National Electoral Commission (INEC) to restore the suppressed Mata and Mbagwa State Constituencies in Ushongo Local Government Area of Benue State;

Also notes the decision of the Supreme Court on 10 October, 2018 in INEC vs GUMA LGA and 2 Others wherein the apex court affirmed the decision of the Court of Appeal delivered on 16 June, 2015 on the immediate restoration of Agasha State Constituency in Guma Local Government of Benue State;

Recalls that sequel to the said decisions of the Federal High Court and that of the Supreme Court on restoration of Mata, Mbagwa and Agasha State Constituencies respectively, and upon the request of INEC, the House of Representatives and the Senate on 14 May 2019, May 21, 2019 and May 28, 2019 respectively passed a concurrent resolution approving the restoration of two State Constituencies of Mata and Mbagwa from Ushongo State and Agasha State Constituency from Guma Local Government Area of Benue State in compliance with the orders of the courts and the provision of Section 115 of the constitution of the Federal Republic of Nigeria, 1999 (as amended);

Also recalls that due to the dissolution of the 8th National Assembly, the concurrent resolution on the restoration of the two suppressed state constituencies from Ushongo State Constituency and the Agasha State Constituency from Guma Local Government could not be transmitted to INEC for implementation, hence the need for another resolution to approve the exercise as ordered by the Courts and in compliance with Sections 91 and 115 of the 1999 Constitution;

Cognizant that the delay in complying with the orders of the Federal High Court and that of the Supreme Court on the restoration of Mata and Mbagwa State constituencies is a constitutional aberration against the provisions of Sections 91 and 115 of the 1999 Constitution and has over the years unjustly denied the people of Mata, Mbagwa and Agasha of their due representation in the Benue State House of Assembly;

Resolves to:

- (i) approve the restoration of Mata State constituency from Ushongo State Constituency as directed by the Federal High Court comprising the following wards:
 - (a) Ikov (2);
 - (b) Mbagba (07);
 - (c) Mbagwaza (08);
 - (d) Mbayegh (10);
 - (e) Uange (11);
- (ii) approve the restoration of Mbagwa State Constituency from Ushongo State Constituency as directed by the Federal High Court comprising the following wards:
 - (a) Artikyese (01);
 - (b) Lessel (03);
 - (c) Mbaaka (04);
 - (d) Mbaanyam (05);
 - (e) Mbaawe (06); and
 - (f) Mbakuha (09);

- (iii) approve the restoration of Agasha State Constituency by altering the boundaries of the current Guma State Constituency to create two State constituencies namely: Agasha State Constituency comprising Saghev, Ndzorov, Kaambe and Abinsi council wards, and Guma State Constituency comprising Uvir, Mbadwem, Mbabai, Mbawa, nyiev and mbayerlyandev council wards;
- (iv) urge the Independent National Electoral Commission (INEC) to comply with the resolution to ensure the restoration of Mata and Mbagwa State Constituencies from Ushongo State and Agasha State Constituency from Guma State Constituency to take effect in the next State Houses of Assembly election in accordance with Section 115 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) (*Hon. Robert Tyough — Kwande/Oshongo Federal Constituency and 1 other*).

Debate.

Agreed to.

(HR. 101/12/2020).

21. **Need to Address the Deteriorating Infrastructure, Lack of Basic Amenities and Inhuman Treatment of Patients at the Lagos University Teaching Hospital (LUTH)**

Motion made and Question proposed:

The House:

Notes that the Lagos University Teaching Hospital (LUTH) was established with the sole objective of improving on the experience and training of medical staff and to raise the standard of the medical industry in Nigeria;

Also notes that in September 2018, the Socio-Economic Right and Accountability Project (SERAP) a Non-Governmental Organisation drew the attention of the government to the deteriorating conditions of LUTH and other Federal Teaching Hospitals across the Country, which include lack of capacity, infrastructure and basic amenities;

Worried that the deplorable conditions of Federal Teaching Hospitals across the country could lead to loss of lives and erode the confidence of the people in Nigeria's healthcare system, thereby instigating Medical tourism and brain drain;

Disturbed that if the funds appropriated for Teaching Hospitals are not properly monitored, they may be directed to other purposes, thereby contributing to decay in the health sector;

Resolves to:

- (i) urge the Federal Ministry of Health to upgrade all Federal University Teaching Hospitals to international standards;
- (ii) mandate the Committee on Health Institutions to investigate the condition of the facilities and amenities at the Lagos University Teaching Hospital (LUTH) and all Federal University Teaching Hospitals in the country, including the budgetary provisions as well as their disbursement (*Hon. Ibrahim Babajide Obanikoro — Eti-Osa Federal Constituency*).

Agreed to.

(HR. 102/12/2020).

Motion referred to the Committee on Health Institutions, pursuant to Order Eight, Rule 9 (5).

22. **Call on the Federal Government to Re-Visit the Embargo on Employment in Federal Universities**

Order deferred by leave of the House.

23. **Need to Investigate the Brutal Murder of Fatai Aborede by Unknown Gunmen at Igangan, Ibarapa North Local Government Area of Oyo State**

Motion made and Question proposed:

The House:

Notes the brutal murder of Fatai Aborede unknown gunmen while returning from his farm (with the Manager of his farm) on a motor bike, along Apodan road, Igangan in Ibarapa North Local Government of Oyo State on 11 December, 2020;

Also notes that the preliminary investigations by the Nigeria Police Force revealed that the deceased and his Farm Manager were violently attacked by four gunmen at about 5.00 pm on Friday, 11 December, 2020 while returning home from his farm; but while the deceased allegedly sustained gun shots and machete wounds, his manager escaped;

Aware that Fatai Aborede was an eminent indigene of Oyo State, a grassroots politician par excellence, and a successful business man who owned the Kunfayakun Green Treasures Limited, a Commercial Farm;

Also aware that when the deceased was attacked, some spirited individuals in the area tried to rescue him by conveying him to the nearest medical facility to save his life but unfortunately he died while being rushed to a hospital in Igboora;

Concerned that the killing of Fatai Aborede is one of the numerous of such incidents as the axis of Oyo State has been prone to violent attacks by criminal elements, which resulted in the deaths of indigenes and the abandonment of farm Lands;

Cognizant that the level of insecurity is attributed to the inability of security operatives to secure the area, a development that negates the provisions of Section 14 (2) (b) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) which provides that the security and welfare of the people shall be the primary purpose of the Government;

Disturbed that the Nigeria Police Force has not been able to trackdown the assailants for prosecution and if they are not brought to book, residents of the area may be compelled to take the law into their hands, which may heighten the already tensed security situation in the area:

Resolves to:

- (i) observe a minute silence in honour of the deceased;
- (ii) condemn the brutal murder of Fatai Aborede by unknown gunmen at Igangan, Oyo State;
- (iii) condole with the family, friends, the people and Government of Oyo State for the irreplaceable loss;
- (iv) urge the Inspector-General of Police to:
 - (a) intensify investigation of the case to identify those responsible for the murder of Fatai Aborede for the Law to take its course,

- (b) review the Security Architecture of Ibarapa Central/Ibarapa North Federal Constituency, Oyo State and indeed Nigeria as a whole with a view to stemming a reoccurrence of similar incident,
- (c) deploy more Police personnel to Ibarapa Central/Ibarapa North Federal Constituency and Oyo State to provide adequate security of lives and properties;
- (v) mandate the Committee on Police Affairs to ensure compliance and report back within two (2) weeks (*Hon. Muraina S. Ajibola — Ibarapa Central/Ibarapa North Federal Constituency*).

Debate.

Agreed to.

The House:

Noted the brutal murder of Fatai Aborede unknown gunmen while returning from his farm (with the Manager of his farm) on a motor bike, along Apodan road, Igangan in Ibarapa North Local Government of Oyo State on 11 December, 2020;

Also noted that the preliminary investigations by the Nigeria Police Force revealed that the deceased and his Farm Manager were violently attacked by four gunmen at about 5.00 pm on Friday, 11 December, 2020 while returning home from his farm; but while the deceased allegedly sustained gun shots and machete wounds, his manager escaped;

Aware that Fatai Aborede was an eminent indigene of Oyo State, a grassroots politician par excellence, and a successful business man who owned the Kunfayakun Green Treasures Limited, a Commercial Farm;

Also aware that when the deceased was attacked, some spirited individuals in the area tried to rescue him by conveying him to the nearest medical facility to save his life but unfortunately he died while being rushed to a hospital in Igboora;

Concerned that the killing of Fatai Aborede is one of the numerous of such incidents as the axis of Oyo State has been prone to violent attacks by criminal elements, which resulted in the deaths of indigenes and the abandonment of farm Lands;

Cognizant that the level of insecurity is attributed to the inability of security operatives to secure the area, a development that negates the provisions of Section 14 (2) (b) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) which provides that the security and welfare of the people shall be the primary purpose of the Government;

Disturbed that the Nigeria Police Force has not been able to trackdown the assailants for prosecution and if they are not brought to book, residents of the area may be compelled to take the law into their hands, which may heighten the already tensed security situation in the area;

Resolved to:

- (i) observe a minute silence in honour of the deceased;
- (ii) condemn the brutal murder of Fatai Aborede by unknown gunmen at Igangan, Oyo State,
- (iii) condole with the family, friends, the people and Government of Oyo State for the irreplaceable loss;

- (iv) urge the Inspector-General of Police to:
- (a) intensify investigation of the case to identify those responsible for the murder of Fatai Aborede for the Law to take its course,
 - (b) review the Security Architecture of Ibarapa Central/Ibarapa North Federal Constituency, Oyo State and indeed Nigeria as a whole with a view to stemming a reoccurrence of similar incident,
 - (c) deploy more Police personnel to Ibarapa Central/Ibarapa North Federal Constituency and Oyo State to provide adequate security of lives and properties;
- (v) mandate the Committee on Police Affairs to ensure compliance and report back within two (2) weeks (HR. 103/12/2020).

A minute silence was observed in honour of the deceased.

24. Consideration of Reports

(i) *Committee of Supply:*

Motion made and Question proposed, "That the House do consider the Report on a Bill for an Act to Amend the Appropriation Act, 2020 to Extend the Expiration Period of Capital Expenditure beyond 31 December, 2020; and for Related Matters (HB.1194)" (Committee of Supply) (Hon. Alhassan Ado Garba — House Leader).

Agreed to.

Question that the House do resolve into the Committee of Supply to consider the Report — Agreed to.

(HOUSE IN COMMITTEE OF SUPPLY)

(Mr Speaker in the Chair)

A BILL FOR AN ACT TO AMEND THE 2020 APPROPRIATION ACT IN ORDER TO EXTEND THE IMPLEMENTATION PERIOD FROM 31 DECEMBER, 2020 TO 31 MARCH, 2021 OR, UNTIL THE COMING INTO FORCE OF THE 2021 APPROPRIATION ACT, WHICHEVER OCCURS EARLIER AND FOR RELATED MATTERS (HB. 1194)

Clause 1: Amendment of the Appropriation Act, 2020.

The Appropriation Act, 2020 (herein referred to as the "Principal Act") is amended as set out hereunder:

"Amendment of Section 12.

Section 12 is amended by substituting the entire section to read thus:

The implementation period of the Capital Expenditure in the Appropriation Act, 2020 will lapse on 31 March, 2021 or until the coming into force of the 2021 Appropriation Act, whichever is earlier" (*Hon. Garba Alhassan Ado — House Leader*).

Question that Clause 1 stands part of the Bill — Agreed to.

Clause 2: Citation.

This Bill may be cited as the Appropriation Act (Amendment) Bill, 2020 (*Hon. Garba Alhassan Ado — House Leader*).

Question that Clause 2 stands part of the Bill — Agreed to.

Explanatory Memorandum

This Bill seeks to amend the Appropriation Act, 2020 in order to extend the implementation period of the Appropriation Act, 2020 from 31 December, 2020 to 31 March, 2021 or, until the coming into force of the 2021 Appropriation Act, whichever occurs earlier (*Hon. Garba Alhassan Ado — House Leader*).

Agreed to.

Long Title:

A Bill for an Act to Amend the 2020 Appropriation Act in Order to Extend the Implementation Period From 31 December, 2020 to 31 March, 2021 or, Until the Coming into Force of the 2021 Appropriation Act, Whichever Occurs Earlier and for Related Matters (HB. 1194) (*Hon. Garba Alhassan Ado — House Leader*).

Agreed to.

Chairman to report Bill.

(HOUSE IN PLENARY)

Mr Speaker in the Chair, reported that the House in Committee of Supply considered the Report on a Bill for an Act to Amend the Appropriation Act, 2020 to Extend the Expiration Period of Capital Expenditure beyond 31 December, 2020; and for Related Matters (HB. 1194) and approved Clauses 1 and 2, the Explanatory Memorandum, and the Long Title of the Bill.

Question that the House do adopt the Report of the Committee of Supply — Agreed to.

(ii) Committee on Telecommunications:

Motion made and Question proposed, "That the House do consider the Report of the Committee on Telecommunications on the issue from the Statutory Revenue Fund of the Nigerian Communications Commission, the Total Sum of ₦162,066,931,000.00 (One Hundred and Sixty-Two Billion, Sixty-Six Million, Nine Hundred and Thirty-One Thousand Naira) only, of which the sum of ₦61,540,960,000.00 (Sixty-One Billion, Five Hundred and Forty Million, Nine Hundred and Sixty Thousand Naira) only, is for Recurrent Expenditure, the sum of ₦17,031,099,000.00 (Seventeen Billion, Thirty-One Million, Ninety-Nine Thousand Naira) only, is for Capital Expenditure, the sum of ₦34,493,333,000.00 (Thirty-Four Billion, Four Hundred and Ninety-Three Million, Three Hundred and Thirty-Three Thousand Naira) only, is for Special Projects while the sum of ₦7,000,000,000.00 (Seven Billion Naira) only, is for transfer to the Universal Service Provision Fund (USPF), ₦42,001,539,000.00 (Forty-Two Billion, One Million, Five Hundred and Thirty-Nine Thousand Naira) only, will be transferred to the Federal Government of Nigeria, and the sum of ₦13,204,237,128.00 (Thirteen Billion, Two Hundred and Four Million, Two Hundred and Thirty-Seven Thousand, One Hundred and Twenty-Eight Naira) only, is for the Budget of the Universal Service Provision Fund (USPF) for the period ending on 31 December, 2021" (*Committee of Supply*) (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/Oyo West/Atiba Federal Constituency*).

Agreed to.

Question that the House do resolve into the Committee of Supply to consider the Report — Agreed to.

(HOUSE IN COMMITTEE OF SUPPLY)

(Mr Speaker in the Chair)

SUMMARY OF NIGERIAN COMMUNICATIONS
COMMISSION BUDGET FOR 2021

A. Revenue Profile	₦'000
Licensing Fees	600,000.00
Annual Operating Levy	71,930,000.00
Spectrum Fees	36,488,838.00
Numbering Plan	3,384,000.00
Admin Charges	64,757.00
Type Approval Fees	211,809.00
Sanction Fees	50,000.00
Funds for Broadband Infrastructure	44,000,000.00
Transfers from Reserve	5,256,783.00
Total Revenue Expenditures	162,066,931.00

Question,

That the expenditure of One Hundred and Sixty-Two Billion, Sixty-Six Million, Nine Hundred and Thirty-One Thousand Naira (₦162,066,931.00) only, for the purposes set out under the Revenue Profile for Nigerian Communications Commission (NCC) stand part of the Revenue Expenditure for 2021 (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/West/Atiba Federal Constituency*) — *Agreed to.*

B. Recurrent Expenditure	
Establishment Costs	552,500.00
Salary and wages	29,195,170.00
Personnel Management Costs	9,027,625.00
Travel Costs	2,706,610.00
Operational Costs	9,239,615.00
Administration Costs	4,457,314.00
Spectrum Expenses	6,362,127.00
Total Recurrent Expenditure	61,540,960.00

Question,

That the expenditure of Sixty-One Billion, Five Hundred and Forty Million, Nine Hundred and Sixty Thousand Naira (₦61,540,960.00) only, for the purposes set out under the Recurrent Expenditure Costs for Nigerian Communications Commission (NCC) stand part of the Revenue Expenditure for 2021 (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/West/Atiba Federal Constituency*) — *Agreed to.*

C. Capital Expenditure	
Internal Projects	6,854,262.00
School Support Programme Digital Job Creation (Social Intervention Programme)	6,832,733.00
Consultancies	2,335,700.00
Total Capital Expenditure	17,031,099.00

Question,

That the expenditure of Seventeen Billion, Thirty-One Million and Ninety-Nine Thousand Naira (₦17,031,099.00) only, for the purposes set out under the Capital Expenditure Costs for Nigerian Communications Commission (NCC) stand part of the Capital Revenue Expenditure for 2021 (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/West/Atiba Federal Constituency*) — *Agreed to.*

D. Special projects	
Emergency Communications Centres	5,687,820.00
Other income	80,744.00
Broadband Infrastructure Development Project	24,373,969.00
GSM Networks QoS Compliance Monitoring	559,000.00
Subscribers Database Management	882,550.00
Digital Parks	2,000,000.00
R&D in Emerging Trends in Telecoms	989,994.00
Total Special Projects	34,493,333.00

Question,

That the expenditure of Thirty-One Billion, Four Hundred and Ninety-Three Million, Three Hundred and Thirty-Three Naira (₦34,493,333.00) only, for the purposes set out under the Special Projects Expenditure Costs for Nigerian Communications Commission (NCC) stand part of the Capital Recurrent Expenditure for 2021 (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/West/Atiba Federal Constituency*) — *Agreed to.*

Transfer to Federal Government	42,001,539.00
Transfer to USPF	7,000,000.00
Total Budgeted Expenditure	162,066,931.00

Main Question,

That the expenditure of One Hundred and Sixty-Two Billion, Sixty-Six Million, Nine Hundred and Thirty-One Thousand Naira (₦162,066,931.00) only, for the purposes set out under the Expenditure Costs for Nigerian Communications Commission (NCC) stand part of the Recurrent and Capital Expenditure for 2021 (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/West/Atiba Federal Constituency*) — *Agreed to.*

**SUMMARY OF UNIVERSAL SERVICE PROVISION
FUND (USPF) 2021 BUDGET**

A. Revenue Profile		₦'000
Income from AOL Contribution		7,000,000,000.00
Reserves		6,201,717,128.00
Tender Fees		2,520,000.00
Total Revenue		13,204,237,128.00

Question,

That the expenditure of Thirteen Billion, Two Hundred and Four Million, Two Hundred and Thirty-Seven Thousand, One Hundred and Twenty-Eight Naira (₦13,204,237,128.00) only, for the purposes set out under the Revenue Profile for Universal Service Provision Fund (USPF) stand part of the Recurrent Capital Expenditure for 2021 (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/West/Atiba Federal Constituency*) — *Agreed to.*

B. Expenditures	
Recurrent Expenditure	
Employee Costs	1,306,209,964.00
Operational Costs	554,679,760.00
Administrative Costs	95,451,554.00
Board Expenses	304,323,000.00
Bank Charges	2,500,000.00
Total Recurrent Expenditure	2,263,164,278.00

Question,

That the expenditure of Two Billion, Two Hundred and Sixty-Three Million, One Hundred and Sixty-Four Thousand, Two Hundred and Seventy-Eight Naira (₦2,283,164,278.00) only, for the purposes set out under the Expenditure Costs for Universal Service Provision Fund (USPF) stand part of the Recurrent Capital Expenditure for 2021 (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/West/Atiba Federal Constituency*) — *Agreed to.*

C. Capital Expenditure

Computers	35,498,000.00
Office Equipment	21,837,109.00
Motor Vehicles	110,800,000.00
Furniture and Fittings	11,074,000.00
Total Capital Expenditure	179,209,109.00

Question,

That the expenditure of One Hundred and Seventy-Nine Billion, Two Hundred and Nine Million, One Hundred and Nine Thousand Naira (₦179,209,109.00) only, for the purposes set out under the Expenditure Costs for Universal Service Provision Fund (USPF) stand part of the Recurrent Capital Expenditure for 2021 (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/West/Atiba Federal Constituency*) — *Agreed to.*

D. Projects Expenditure

Connectivity Programs	6,192,964,647.00
Access Programmes	3,812,341,071.00
Technical Audit	470,735,023.00
Institutional Strengthening and Consultancy Programmes	266,623,000.00
Consultancy on Assets Swap Valuation	19,200,000.00
Total Projects Expenditure	10,761,863,741.00

Question,

That the expenditure of Ten Billion, Seven Hundred and Sixty-One Million, Eight Hundred and Sixty-Three Thousand, Seven Hundred and Forty-One Naira (₦10,761,863,741.00) only, for the purposes set out under the Expenditure Costs for Universal Service Provision Fund (USPF) stand part of the Recurrent Projects Expenditure for 2021 (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/West/Atiba Federal Constituency*) — *Agreed to.*

Total Budgeted Expenditure 13,204,237,128.00

Summary of USPF 2021 Budget

The Total Budgeted Expenditure for the year 2021 is Thirteen Billion, Two Hundred and Four Million, Two Hundred and Thirty-Seven Thousand, One Hundred and Twenty-Eight Naira (₦13,204,237,128.00) only.

Main Question,

That the expenditure of Thirteen Billion, Two Hundred and Four Million, Two Hundred and Thirty-Seven Thousand, One Hundred and Twenty-Eight Naira (₦13,204,237,128.00) only, for the purposes set out under the Expenditure Costs for Universal Service Provision Fund (USPF) stand part of the Recurrent and Capital Expenditure for 2021 (*Hon. Akeem Adeniyi Adeyemi — Afijio/Oyo East/West/Atiba Federal Constituency*) — *Agreed to.*

Chairman to report-Bill.

(HOUSE IN PLENARY)

Mr Speaker in the Chair, reported that the House in Committee of Supply considered the Report of the Committee on Telecommunications on the issue from the Statutory Revenue Fund of the Nigerian Communications Commission, the Total Sum of ₦162,066,931,000.00 (One Hundred and Sixty-Two Billion, Sixty-Six Million, Nine Hundred and Thirty-One Thousand Naira) only, of which the sum of ₦61,540,960,000.00 (Sixty-One Billion, Five Hundred and Forty Million, Nine Hundred and Sixty Thousand Naira) only, is for Recurrent Expenditure, the sum of ₦17,031,099,000.00 (Seventeen Billion, Thirty-One Million, Ninety-Nine Thousand Naira) only, is for Capital Expenditure, the sum of ₦34,493,333,000.00 (Thirty-Four Billion, Four Hundred and Ninety-Three Million, Three Hundred and Thirty-Three Thousand Naira) only is for Special Projects while the sum of ₦7,000,000,000.00 (Seven Billion Naira) only, is for transfer to the Universal Service Provision Fund (USPF), ₦42,001,539,000.00 (Forty-Two Billion, One Million, Five Hundred and Thirty-Nine Thousand Naira) only will be transferred to the Federal Government of Nigeria, and the sum of ₦13,204,237,128.00 (Thirteen Billion, Two Hundred and Four Million, Two Hundred and Thirty-Seven Thousand, One Hundred and Twenty-Eight Naira) only, is for the Budget of the Universal Service Provision Fund (USPF) for the period ending on 31 December, 2021 and approved the Recommendations of the Report.

Question that the House do adopt the Report of the Committee of Supply — Agreed to.

(iii) **Committee on Finance:**

Motion made and Question proposed, "That the House do consider the Report of the Committee on Finance on a Bill for an Act to Amend the Capital Gains Tax Act; Companies Income Tax Act; Personal Income Tax Act; Tertiary Education Trust Fund (Establishment) Act; Customs and Excise Tariff, etc. (Consolidated) Act; Value Added Tax Act; Federal Inland Revenue Service (Establishment) Act; Nigeria Export Processing Zone Act; Oil and Gas Export Free Zone Act; Fiscal Responsibility Act; Companies and Allied Matters Act, 2020; and Public Procurement Act, and for Related Matters (HB. 1139)" (*Committee of Supply*) (*Hon. Abdullahi Saidu Musa — Bida/Gbako/Katcha Federal Constituency*).

Agreed to.

Question that the House do resolve into the Committee of Supply to consider the Report — Agreed to.

(HOUSE IN COMMITTEE OF SUPPLY)

(*Mr Speaker in the Chair*)

A BILL FOR AN ACT TO AMEND THE CAPITAL GAINS TAX ACT;
COMPANIES INCOME TAX ACT; PERSONAL INCOME TAX ACT;
TERTIARY EDUCATION TRUST FUND (ESTABLISHMENT) ACT; CUSTOMS
AND EXCISE TARIFF, ETC. (CONSOLIDATED) ACT; VALUE ADDED TAX ACT;
FEDERAL INLAND REVENUE SERVICE (ESTABLISHMENT) ACT; NIGERIA
EXPORT PROCESSING ZONE ACT; OIL AND GAS EXPORT FREE ZONE ACT;
FISCAL RESPONSIBILITY ACT; COMPANIES AND ALLIED MATTERS ACT, 2020;
AND PUBLIC PROCUREMENT ACT, AND FOR RELATED MATTERS (HB. 1139)

Committee Recommendation:

Clause 1: Insertion of new subsection (4).

Section 2 of CGT Act is amended by inserting after subsection (3) a new subsection (4), as follows —

- "(4) Subject to the provisions of section 31 of this Bill, every person having disposed a chargeable asset shall, not later than 30 June and 31 December of that year, compute the Capital Gains Tax, file self-assessment return, and pay the tax computed in respect of the chargeable assets disposed in the periods" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 1 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 2: Location of assets.

Section 24 of CGTA is amended, in paragraph (f) in line 1, immediately after the word "aircraft", by inserting the words "used in international traffic" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 2 stands part of the Bill — Agreed to.

Clause 3: Stocks and Shares, etc.

Section 30 of CGT Act is amended by inserting a new subsection "(3)" as follows

- "(3) Notwithstanding any other provisions in this Bill, gains accruing to a person from the disposal of a security, stock, share or comparable interest, such as interests in a partnership or trust, where at any time during the 365 days preceding the disposal, the security, stock, share or comparable interest derived more than 50 per cent of its value directly or indirectly from chargeable asset situated in Nigeria, shall be chargeable gains."

Committee Recommendation:

Leave out the provision of Clause 3 (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Agreed to.

Committee Recommendation:

Clause 4: Personal Injury,

- (i) Section 36 (2) is amended by inserting the following:

- (2) Sums obtained by way of compensation for loss of office, up to a maximum of Ten Million Naira (₦10,000,000.00), shall not be chargeable gains and subject to tax under this Bill.

Provided however that any sum in excess of Ten Million Naira (₦10,000,000.00) shall not be so exempt but the excess amount shall be chargeable gains and subject to tax accordingly.

- (ii) Inserting a new sub clause (3) as follows:

- (3) For the purpose of subsection (2) of this section, any person who pays compensation for loss of office to an individual shall be required to, at the point of payment of such compensation, deduct and remit the tax due under this section to the relevant tax authority.

- (iii) The tax so deducted shall be remitted within the time specified under the Pay-As-You-Earn Regulations issued pursuant to the Personal Income Tax Act.
- (iv) The Schedule to the Capital Gains Act is amended by deleting Part IX and Part X (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 4 stands part of the Bill — Agreed to.

COMPANIES INCOME TAX ACT (As Amended by the Finance Act 2019)

Committee Recommendation:

Clause 5: Charge of tax on interest relating to foreign and agricultural loans and certain reliefs.

Section 11 of Companies Income Tax Act (CITA) is amended —

- (a) in subsection (2) (a), by replacing the words "agricultural trade or business" with the words "primary agricultural production".
- (b) in subsection (2) by replacing the proviso to subsection (2) with the following phrase:

"Shall be exempted from tax, provided the moratorium is not less than twelve months and the rate of interest on the loan is not more than the base lending rate at the time the loan was granted, refinanced or otherwise restructured.

- (c) by deleting the existing subsection (4) and replacing, it with a new subsection "(4)" as follows:

"(4)" In this section —

"primary agricultural production" means —

- (a) Primary Crop Production comprising the production of raw crops of all kinds, but excluding any intermediate or final processing of crops or any other associated manufactured or derivative crop products;
- (b) Primary Livestock Production comprising the production of live animals and their direct produce such as live or raw meat, live or raw poultry, fresh eggs and milk of all kinds, but excluding any other associated manufactured or derivative livestock products;
- (c) Primary Forestry Production comprising the production of timbers of various kinds such as firewood, charcoal, uncultivated materials gathered and other forestry products of all kinds, including seeds and saplings, but excluding the intermediate and final processing of timber and any other manufactured or derivative timber products; and

- (d) Primary Fishing Production comprising the production of fish of all kinds, including ornamental fish, but excluding any intermediate or final processing of any other manufactured or derivative fish products" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 5 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 6: Nigerian Companies.

Section 13 of the CITA is hereby amended by replacing the proviso in paragraph (e) with a new proviso —

"Provided that the withholding tax applicable to the income under this paragraph shall be the final tax on the income of a non-resident recipient who does not otherwise fall within the scope of subsection (2) (a) - (d)" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 6 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 7: Companies engaged in shipping or air transport.

Section 14 of CITA is amended by inserting after subsection (4), a new subsection (5) as follows —

"(5) The provisions of this section shall not apply to income from leasing, containers, non-freight operations or any other incidental income liable to tax under Section 9 of this Bill" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 7 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 8: Insurance Companies.

Section 16 of CITA is amended by —

- (a) substituting the existing subsection (12) with a new subsection (12) as follows —

"(12) For the purpose of this section, the tax payable by any insurance company for any year of assessment shall not be less than:

- (a) 0.5% of the gross premium for non-life insurance business,
(b) 0.5% of the gross income for life insurance business:

Provided, however, that the applicable minimum tax under this section shall be reduced to 0.25% for tax returns prepared and filed for any year of assessment falling due on any date between 1st January 2020 and 31st December 2021, both days inclusive;

- (b) inserting a new subsection (13) as follows —

"(13) For the purpose of subsection (12) of this Section:

"Gross premium" shall mean the total premiums written, received and receivable excluding unearned premium and premiums returned to the insured,

"Gross Income" shall mean total income earned by a life insurance business including all investment income (excluding franked investment income), fees, commission and income from other assets but excluding premiums received and claims paid by re-insurers (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 8 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 9: Profits Exempted.

Section 23 of the CITA is amended by —

(a) Substituting in subsection (1) (b), the existing paragraph (c) with a new paragraph (c) as follows:

"(c) a real estate investment company from tax on dividend and rental income if it does not meet the conditions stipulated in subsection (1) (s)"

(b) by repealing Section 23 (1) (c) as introduced by section 9 of the Finance Act of 2019 with respect to companies (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 9 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 10: Deductible Donations.

Section 25 of the CITA is amended by inserting new subsections (8) and (9) as follows:

(8) Donations made by companies in cash or kind to any Fund set up by the Federal Government or any State Government, or to any agency designated by the Federal Government or to any similar Fund or purpose in consultation with any Ministry, Department or Agency of the Federal Government, in respect of any pandemic, natural disaster or other exigency shall be allowed as deductions as follows:

(i) the cost of in-kind donations made to the Government and any designated agency shall be allowed as deductions;

(ii) where companies have either procured or manufactured items for contribution, the cost of purchase, manufacture or supply of such in-kind contributions shall be allowed as deductions:

Provided that requisite documentation evidencing the donation and the cost thereof are provided to the relevant tax authority and demonstrated to be wholly, reasonably, exclusively and necessarily incurred in relation to the procurement, manufacture or supply of the in-kind contributions.

- (9) Notwithstanding the provisions of subsections (2) and (3) of this Section, amounts allowable for deduction, in respect of subsection (8), in any year of assessment shall be limited to 10% of assessable profits after deduction of other allowable donations made by the company (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 10 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 11: Deductions not allowed.

Section 27 is amended by substituting the existing paragraph (k) with a new paragraph (k) as follows:

- "(k) penalty or fine imposed pursuant to a legislation enacted by the National Assembly or State House of Assembly" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 11 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 12: Minimum Tax.

Section 33 is amended by substituting for subsection (2) of Section 33 with a new subsection (2) as follows:

- "(2) For the purpose of subsection (1) of this Section, the minimum tax to be levied and paid shall be 0.5% of gross turnover of the company less franked investment income:

Provided, however, that the applicable minimum tax shall be reduced to 0.25% for tax returns prepared and filed for any years of assessment falling due on any date between 1 January 2020 and 31 December 2021, inclusive" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 12 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 13: Gas Utilisation (downstream operations).

Section 39 of CITA is amended as follows:

- (a) by substituting for the first sentence of subsection (1) starting with the words "a company" and ending with the words "that is" a new first sentence of subsection "(1)" as follows —

"(1) Where a company is engaged in a trade or business of gas utilisation in downstream operations, the company shall, in respect of that trade or business, be granted the following incentives, that is —";

- (b) by substituting subsection (2) for a new subsection (2) as follows:

"(2) The tax-free period of a trade or business shall start on the day the trade or business commences production as certified by the Ministry of Petroleum Resources"

- (c) by substituting for subsection (3), a new subsection (3) as follows —

- "(3) This Section shall not apply with respect to any company that has claimed an incentive for trade or business of gas utilisation under any law in Nigeria including the Petroleum Profits Tax Act or the incentives under the Industrial Development (Income Tax Relief) Act in respect of the same qualifying capital expenditure" (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 13 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 14: Self-Assessment of Tax Payable.

Section 53 of CITA is amended by substituting for the existing Section 53, a new Section "(53)" as follows —

"53. Self-assessment of tax payable.

- (1) Every company filing a return under sections 52, 55 or 58 of this Bill shall —
- (a) in the return, compute the tax payable by the company for the year of assessment; and
 - (b) forward with the tax return, evidence of payment of the tax due.
- (2) Where, by a deliberate and dishonest act, the returns filed fail to declare the true and correct amount of profits or tax payable by the company, the company shall be immediately liable to pay any outstanding tax so identified and assessed.
- (3) The outstanding tax shall be subject to penalty and interest, in accordance with the provisions of this Bill or any other relevant law, and the penalty and interest shall accrue from the date the incorrect return was filed" (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 14 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 15: Returns and Provisional Accounts.

Section 55 of CITA is amended by —

- (a) inserting a new subsection (2) as follows —
- "(2) Where any company other than a Nigerian company derives profit from or is taxable in Nigeria under the provisions of Section 13 (2) of this Bill, such company shall be required to submit a return for the relevant year of assessment containing the following —
- (a) the company's full audited financial statements and the financial statement of the Nigerian operations, attested by an independent qualified or certified accountant in Nigeria;
 - (b) tax computation schedules based on the profits attributable to its Nigerian operations;
 - (c) a true and correct statement, in writing, containing the amount of profits from each and every source in Nigeria; and.

- (d) duly completed Companies Income Tax Self-Assessment forms:

Provided that in a year of assessment where a company other than a Nigerian company only earns income on which Withholding Tax is the final tax under this Bill, the obligation to file a tax return in the manner prescribed shall not apply to such company in that year of assessment.

- (b) inserting a new subsection "(8)" after the existing subsection (6) as follows

"(8) Notwithstanding anything contained in this Section, the Service may by notice specify the form of the accounts to be included in a tax return, instead of audited accounts specified in paragraph (a) of subsection (1) of this Section, in respect of small and medium companies as defined under this Bill."

- (c) renumbering the subsections accordingly (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 15 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 16: Books of account.

Section 63 is amended by substituting the existing Section 63 with a new Section "63" as follows —

- (1) Every company, including a company granted exemption from incorporation shall, whether or not the company is liable to pay tax under this Bill, maintain books or records of accounts, containing sufficient information or data of all transactions.
- (2) The books and records required to be maintained under subsection (1) of this Section shall be in the English language and shall, for the purposes of tax account, be consistent with the format that may be prescribed by the Service.
- (3) Where a record of a company is maintained in a language other than the English language, the company shall, on demand by the Service, produce at its own expense, a translation in English language, which shall be certified by a sworn translator.
- (4) Any company that on request by the Service fails to provide any record or book prescribed under subsections (1) to (3) of this Section shall be liable to pay as penalty —
- (a) ₦100,000 in the first month in which the failure occurs; and
- (b) ₦50,000 for each subsequent month in which the failure continues.
- (5) Where in the opinion of the Service, a company fails or refuses to maintain books or records of accounts that are consistent with the provisions of subsections (1), (2) and (3) of this section or adequate for the purposes of tax, the Service may, by notice in writing, require it to maintain such records, books and accounts as the Service considers adequate, in such form and in such language as may be specified in the said notice.

- (6) Any direction of the Service made under subsection (5) of this section shall be subject to objection and appeal in like manner as an assessment.
- (7) Any book or record required to be kept under this section shall be kept for a period of not less than six years after the year of assessment in which the income relates" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 16 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 17: Service of Notice of Assessment.

Section 68 of CITA is amended by inserting after the words "registered post", the words, "courier service, email or any other electronic means, as directed by the Service in any notice issued pursuant to this Bill or any other relevant law,"

The new provision shall read:

"The Service shall cause to be served on or sent by registered post, courier service, email or any other electronic means, as directed by the Service in any notice issued pursuant to this Bill or any other relevant law, to each company, or person in whose name a company is chargeable, whose name appears on the assessment lists, a notice stating the amount of the total profits, the tax payable, the place at which such payment should be made, and setting out the rights of the company under the next following section" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 17 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 18: Revision of Assessment in case of Objection.

Section 69 of CITA is amended in subsection (1) by inserting after the words "in writing" and before the word "to" in line 2, the following words:

"delivered in person, by courier service, email or any other electronic means, as directed by the Service in any notice issued pursuant to this Bill or any other relevant law,"

The new provision shall read:

"(1) If any company disputes the assessment, it may apply to the Service, by notice of objection in writing, delivered in person, by courier service, email or any other electronic means, as directed by the Service in any Regulation issued pursuant to this Bill or any other relevant law, to review and to revise the assessment made upon it" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 18 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 19: Time within which tax is to be paid.

Section 77 of CITA is amended —

(a) by deleting subsections (6) and (7); and

- (b) by renumbering the subsections accordingly (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 19 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 20: Interpretation.

Section 105 of CITA is amended by —

- (a) substituting for the definition of "gross turnover" and "Nigerian Company" new definitions as follows:

"gross turnover" means the "gross inflow of economic benefits during the period arising in the course of the operating activities of an entity when those inflows result in increases in equity, other than increases relating to contributions from equity participants, including sales of goods, supply of services, receipt of interest, rents, royalties or dividends" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the words "gross turnover" be as defined in the interpretation to this Bill — Agreed to.

"Nigerian company" means any company formed or incorporated under any law in Nigeria (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the words "Nigerian company" be as defined in the interpretation to this Bill — Agreed to.

- (b) inserting the definition of "Public Character" as follows:

"Public Character" with respect to any organisation or institution means "an organisation or institution —

- (i) that is registered in accordance with relevant law in Nigeria,
(ii) does not distribute or share its profit in any manner to members or promoters (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the words "Public Character" be as defined in the interpretation to this Bill — Agreed to.

Question that Clause 20 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 21: Second Schedule — Qualifying Expenditure.

"qualifying expenditure" means, subject to the express provisions of this Schedule, expenditure incurred in a basis period which is—

Inserting a new paragraph (f):

- "(f) capital expenditure that is incurred on the development or acquisition of software or other such capital outlays on electronic applications" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 21 stands part of the Bill — Agreed to.

INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF) ACT

Committee Recommendation:

Clause 22: Publication of List of Pioneer Industries and Products and issuing of Pioneer Certificates.

Section 1 of the Industrial Development (Income Tax Relief) Act (IDITRA) is amended by inserting a new sub-section (7) as follows:

"(7) Any Small or Medium Sized Company engaged in Primary Agricultural Production shall be granted, pursuant to an application to the President, through the Minister, the following incentive:

- (a) an initial tax-free period of four years which may be extended, subject to the satisfactory performance of such Primary Agricultural Production, for an additional maximum period of two years; and
- (b) such company cannot be granted similar tax holiday incentive under any other Act in force in Nigeria" (*Hon. Saïdu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 22 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 23: Amendment of Section 25.

Section 25 of the IDITRA is amended by inserting, in alphabetical order, the following definitions:

"Medium Sized Company" means a company that earns gross turnover greater than Twenty-Five Million Naira (₦25,000,000) but less than One Hundred Million Naira (₦100,000,000) per annum, or as otherwise defined by the Companies Income Tax Act, as amended.

"Primary Agricultural Production" means:

- (a) Primary Crop Production comprising the production of raw and semi-processed crops of all kinds, but excluding any intermediate or final processing of crops or any other associated manufactured or derivative crop products;
- (b) Primary Livestock Production comprising the production of live animals and their direct produce such as live or raw meat, live or raw poultry, fresh eggs and milk of all kinds, but excluding any other associated manufactured or derivative livestock products;
- (c) Primary Forestry Production comprising the production of timbers of various kinds such as firewood, charcoal, uncultivated materials gathered and other forestry products of all kinds, including seeds and saplings, but excluding the intermediate and final processing of timber and any other manufactured or derivative timber products; and
- (d) Primary Fishing Production comprising the production of fish of all kinds, including ornamental fish, but excluding any intermediate or final processing of any other manufactured or derivative fish products."

"Small Sized Company" means a company that earns gross turnover of Twenty-Five Million Naira (₦25,000,000) or less per annum, or as otherwise defined by the Companies Income Tax Act, as amended (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 23 stands part of the Bill — Agreed to.

PERSONAL INCOME TAX ACT

Committee Recommendation:

Clause 24: Furnishing of Services outside Nigeria.

Personal Income Tax Act (PITA) is amended by inserting a new Section 6A, after the existing Section 6 as follows —

"6A. Profits of a trade or business of furnishing of services carried out outside Nigeria —

- (1) Notwithstanding the provisions of Section 6 of this Bill, where an individual, executor, or trustee outside Nigeria carries on a trade or business that comprises the furnishing of technical, management, consultancy or professional services to a person resident in Nigeria, the gains or profits of the trade or business shall be deemed to be derived from and taxable in Nigeria to the extent that the individual, executor or trustee has significant economic presence in Nigeria:

Provided that the withholding tax applicable to income pursuant to this Bill shall be the final tax on the income of a non-resident recipient who does not otherwise fall within the scope of Section 6 of this Bill.

- (2) For the purpose of this Section, the Minister may by Order determine what constitutes the significant economic presence of a non-resident individual, executor or trustee" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 24 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 25: Deductions Allowed.

Section 20 of PITA is amended by substituting for paragraph (g) in subsection (1), a new paragraph "(g)" as follows —

- "(g) a contribution to a pension, provident or other retirement benefits fund, society or scheme, recognised under the Pension Reform Act" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 25 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 26: New Trades.

Section 24 of PITA is amended by substituting for the existing Section 24, a new Section "24" as follows —

"The assessable income of an individual from a trade, business, profession or vocation carried on by such individual in Nigeria, for its first year of assessment and the two following years of assessment (which years are in this subsection respectively

referred to as "the first year", "the second year" and "the third year") shall be ascertained in accordance with the following provisions —

- (a) for the first year, the assessable income shall be the income from the date on which the individual commenced such trade, business, profession or vocation in Nigeria to the end of its first accounting period;
- (b) for the second year, the assessable income shall be the income from the first day after the trade or business' first accounting period to the end of its second accounting period; and
- (c) for the third year and for each subsequent year thereafter, the assessable income shall be the profits from the day after the accounting period just ended (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 26 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 27: Cessation of Trades, etc.

Section 25 of PITA is amended by substituting for the existing Section 25, a new Section "25" as follows —

"Where an individual permanently ceases to carry on a trade, business, profession or vocation in Nigeria, such individual's assessable income therefrom shall be the amount of income from the beginning of the accounting period to the date of cessation and the tax thereof shall be payable within three months from the date of cessation" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 27 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 28: Consolidated Relief Allowance (replacing Personal Relief and Relief for Children and Dependents).

Section 33 of PITA is amended —

- (a) by substituting for subsection (2), a new subsection (2) as follows —
 - "(2) For the purposes of this Section, "gross income" means income from all sources less all non-taxable income, income on which no further tax is payable, tax-exempt items listed in paragraph (2) of the Sixth Schedule and all allowable business expenses and capital allowance."
- (b) by substituting for subsection (3), a new of subsection (3) as follows —
 - "(3) There shall be allowed a deduction of the annual amount of any premium paid by the individual during the year preceding the year of assessment to an insurance company in respect of insurance on his life or the life of his spouse, or of a contract for a deferred annuity on his own life or the life of his spouse" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 28 stands part of the Bill — Agreed to.

Committee Recommendation:**Clause 29: Charge of Income Tax.**

Section 37 of the PITA is amended by inserting a proviso after the last line of the section as follows:

"Provided that minimum tax under this Section or as provided for under the Sixth Schedule to this Bill shall not apply to a person in any year of assessment where such person earns the National Minimum Wage or less from an employment."

The new section shall read thus:

"Subject to the provisions of this Bill, the income tax that may be payable on the chargeable income of an individual ascertained in accordance with the provisions of this Bill shall, in respect of each year of assessment, be assessed at the rate or rates specified in the Sixth Schedule to this Bill so however that where after all deductions allowable under this Bill the individual has no chargeable income or where the tax payable on the chargeable income of that individual is less than 1 per cent of the total income of that individual, the individual shall be charged to tax at the rate of 1 per cent of his total income:

Provided that minimum tax under this Section or as provided for under the Sixth Schedule to this Bill shall not apply to a person in any year of assessment where such person earns the National Minimum Wage or less from an employment (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 29 stands part of the Bill — Agreed to.

Committee Recommendation:**Clause 30: Amendment of Section 108.**

Section 108 of PITA is amended by inserting the definition of the word "Board" and "National Minimum Wage" as follows —

"Board" means the Joint Tax Board established under Section 86 of this Bill.

"National Minimum Wage" means the extant National Minimum Wage pursuant to the National Minimum Wage Act (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 30 stands part of the Bill — Agreed to.

Committee Recommendation:**Clause 31: Amendment of Sections 23, 48, 73, 86, 89, 93 and 106A of PITA.**

Sections 23, 48, 73, 86, 89, 93 and 106A of PITA are amended by substituting for the word, "Service" the word "Board" wherever it appears in the Sections (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 31 stands part of the Bill — Agreed to.

Committee Recommendation:**Clause 32: Third Schedule — Income Exempted.**

The Third Schedule of the PITA is amended by including a new paragraph 33 as follows:

"33. The income of a person from an employment where such person earns gross income of National Minimum Wage or less from such employment" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 32 stands part of the Bill — Agreed to.

TERTIARY EDUCATION TRUST FUND (ESTABLISHMENT, ETC.) ACT

Committee Recommendation:

Clause 33: Imposition of Tertiary Education Tax.

Section 1 of the Tertiary Education Trust Fund (Establishment, etc.) Act (TETFUND) is amended by substituting for subsection (2), a new subsection "(2)" as follows —

- "(2) The tax, at the rate of 2 percent, shall be charged on the assessable profit of a company registered in Nigeria, other than a small company as defined under the Companies Income Tax Act" (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 33 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 34: Offences.

The Act is amended by deleting section 10 (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 34 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 35: Penalties.

The Act is amended by deleting section 11 (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 35 stands part of the Bill — Agreed to.

CUSTOMS AND EXCISE TARIFF, ETC. (CONSOLIDATION) ACT

Committee Recommendation:

Clause 36: Goods liable to excise duty.

Section 21 (1) is amended as follows:

- (1) Goods imported and those manufactured in Nigeria and specified in the Fifth Schedule to this Bill shall be charged with duties of excise at the rates specified under the duty column in the Schedule"

Inserting a new subsection (2) thus:

- (2) Telecommunication services provided in Nigeria shall be charged with duties of excise at the rates specified under the duty column in the Schedule as the President may by Order prescribe pursuant to Section 13 of this Bill (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 36 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 37: Amendment of First Schedule to CETA.

- (i) The First Schedule to CETA is hereby amended by inserting and replacing, as the case may be, the following duties and levies:

- (a) Duty on Tractors (HS Headings 8701) from 35% to 5%;

- (b) Duty on Motor Vehicles for the transport of more than ten persons (HS Headings 8702) from 35% to 10%;
- (c) Levy on Motor Vehicles for the transport of persons [cars] (HS Headings 8703) from 30% to 5%; and
- (d) Duty for Motor Vehicles for the Transport of Goods (HS Headings 8704) from 35% to 10%:

Provided that vehicles exempt from applicable duties and levies shall continue to enjoy such exemption.

- (ii) The Second Schedule of CETA is hereby amended by substituting for Paragraph 1, new Paragraph 1 in the following terms:
 - (1) Airlines registered in Nigeria and providing commercial air transport services shall be entitled to duty-free importation of their aircrafts, engines, spare parts and components whether purchased or leased (Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency).

Question that Clause 37 stands part of the Bill — Agreed to.

VALUE ADDED TAX ACT

Committee Recommendation:

Clause 38: Taxable Goods and Services.

Section 2 of the VAT Act is amended by substituting for the existing Section 2, a new Section "2" as follows —

- "(1) The tax shall be charged and payable on all supplies of goods and services in Nigeria other than those listed in the First Schedule to this Bill.
- (2) For the purposes of this Bill, goods and services consumed or otherwise utilised in Nigeria are supplied in Nigeria."
- (3) Notwithstanding the provisions of subsection (1) of this section, a taxable supply shall be deemed to take place in Nigeria if —
 - (a) in respect of goods, —
 - (i) the goods are physically present in Nigeria at the time of supply, imported into Nigeria, assembled in Nigeria, or installed in Nigeria, or
 - (ii) the beneficial owner of the rights in or over the goods is a taxable person in Nigeria and the goods or right is situated, registered or exercisable in Nigeria;
 - (b) in respect of a service, —
 - (i) the service is rendered in Nigeria by a person physically present in Nigeria at the time of providing the service, or

- (ii) the service is provided to and consumed by a person in Nigeria, regardless of whether the service is rendered within or outside Nigeria or whether or not the legal or contractual obligation to render such service rests on person within or outside Nigeria, or
 - (iii) the service is connected with existing immovable property (including the services of agents, experts, engineers, architects, valuers, etc.), where the property is located in Nigeria.
- (c) in respect of an incorporeal, —
- (i) the exploitation of the right is made by a person in Nigeria; or
 - (ii) the right is registered in Nigeria, assigned to or acquired by, a person in Nigeria, regardless of whether the payment for its exploitation is made within or outside Nigeria
 - (iii) the incorporeal is connected with a tangible or immovable asset located in Nigeria" (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 38 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 39: Time of Supply.

Section 2A of the VAT Act is amended by inserting a new Section 2A immediately after the existing section 2 as follows:

"2A. Time of Supply.

- (1) For the purposes of this Bill, supply shall be deemed to take place at the time an invoice or receipt is issued by the supplier, or payment of consideration is due to, or received by the supplier in respect of that supply, whichever occurs first.
- (2) A taxable supply shall be deemed to take place where the supplier and recipient are connected persons and invoices are not issued:
 - (a) in the case of a supply of goods which are to be removed, the time of removal of the goods;
 - (b) in the case of a supply of goods which is not to be removed, at the time when they are available to the recipient;
 - (c) in the case of furnishing of a service, upon the furnishing of the service;
 - (d) in the case of an incorporeal, when such incorporeal becomes available for the use of the recipient.
- (3) Notwithstanding the provisions of subsections (1) or (2) of this section:

(a) where goods are supplied under any rental agreement or where services are furnished under any agreement or law which provides for periodic payments, they shall be deemed to be successively supplied for successive parts of the periods of the agreement or as determined by such law, and each of the successive supplies shall be deemed to occur when payment becomes due or is received, whichever is earlier;

(b) where and to the extent that —

(i) supply of taxable goods and services are progressively or periodically made under any agreement or law which provides for the consideration for that supply to be paid in instalments or periodically and in relation to the progressive or periodic supply, or

(ii) supply of taxable goods and services are made in relation to any construction, erection, assembly, manufacturing, alteration, improvement or repair activity under any agreement or law which provides for the consideration for that supply to become due and payable in instalments or periodically in relation to the progressive nature of the work,

those supplies shall be deemed to be successively made, and each such successive supply shall be deemed to take place whenever any payment becomes due or is received or an invoice relating to only that payment is issued, whichever occurs first.

(c) where goods are supplied under an instalment credit agreement, that supply shall be deemed to take place at the time the goods are delivered or the time any payment of consideration is received by the supplier in respect of the supply, whichever occurs first (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 39 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 40: Rate of Tax.

The tax shall be computed at the rate of 7.5 percent (7.5%) with effect from 1 February 2020 (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 40 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 41: Registration by non-resident companies.

(i) Section 10 of the VAT Act is amended by substituting the existing section 10, with a new section 10 as follows —

- "(1) For the purpose of this Bill, a non-resident person that makes a taxable supply of goods or services to Nigeria shall register for tax with the Service and obtain Tax Identification Number (TIN).
- (2) A non-resident person shall include the tax on its invoice for all taxable goods or services.
- (3) The taxable person to whom the supply of taxable goods or services are made in Nigeria or such other person as may be appointed by the Service shall withhold and remit the tax to the Service in the currency of the transaction.
- (4) Notwithstanding the provision of subsection (1) of this section, a non-resident person that makes a supply of taxable goods or services in Nigeria may appoint a representative, for the purposes of its tax obligations.
- (5) The Service may issue a guideline for the purposes of giving effect to the provisions of this section."
- (ii) The Schedule to the Act is amended in Part I by inserting a new item 11 as follows:
- (11) Commercial aircrafts, commercial aircraft engines, commercial aircraft spare parts.
- (iii) The Schedule to the Act is amended in Part II, by inserting a new item 6 and item 7 as follows:
- (6) Airline transportation tickets issued and sold by commercial airlines registered in Nigeria.
- (7) Hire, rental or lease of tractors, ploughs and other agricultural equipment for agricultural purposes (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 41 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 42: Interpretation.

Section 46 of the VAT Act is amended by —

- (a) including the following basic food item:

"Animal Feed" means raw, semi-processed, processed and otherwise enhanced animal feed that is fed to domesticated and other animals raised and slaughtered for human consumption to provide beef, goat, lamb, pork, chicken, fish and other kinds of meat, as well as other animals cultivated and raised for the production of milk, eggs as well as other sources of protein and nutrients edible by humans (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the words "Animal Feed" be as defined in the interpretation to this Bill — Agreed to.

- (b) replacing the definition of "goods" and "services" with the following:

"Goods", for the purposes of this Bill, means "all forms of tangible properties, movable or immovable, but does not include, land and building, money or securities (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the word "Goods" be as defined in the interpretation to this Bill — Agreed to.

"Services" means:

- (a) "anything, other than goods, or services provided under a contract of employment"
- (b) includes any intangible or incorporeal (product, asset or property) over which a person has ownership or rights, or from which he derives benefits, and which can be transferred from one person to another, excluding interest in land and building, money or security".
- (c) commercial aircraft spare parts and components mean parts, engines, propellers, radio apparatus, instruments, appliances, furnishing, parts of any of the foregoing, and generally any other article of whatever description maintained for installation in a commercial aircraft in substitution for parts or articles removed (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the word "Services" be as defined in the interpretation to this Bill — Agreed to.

Question that Clause 42 stands part of the Bill — Agreed to.

STAMP DUTIES ACT

Committee Recommendation:

Clause 43: Provisions as to Duty upon Receipts.

- (1) For the purpose of this Bill, the expression "receipt" includes any note, memorandum or writing whereby any money, or bill of exchange or promissory note for money is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand, or any part of a debt or demand is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment and whether the same is or is not signed by with the name of any person.
- (2) The duty upon a receipt may be denoted by an adhesive stamp which is to be cancelled by the person to whom the receipt is given before he delivers it out of his hands or by a digital tag with electronic stamp.
- (3) A duty paid under subsections (1) shall be applied as a credit against any duty applicable on an instrument denoted with an adhesive stamp (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 43 stands part of the Bill — Agreed to.

Committee Recommendation:**Clause 44: Electronic Money Transfer Levy.**

- (1) There is hereby imposed a levy, to be referred to as the Electronic Money Transfer Levy, on electronic receipts or electronic transfer for money deposited in any deposit money bank or financial institution, on any type of account, to be accounted for and expressed to be received by the person to whom the transfer or deposit is made.
- (2) The Levy shall be imposed as a singular and one-off charge of Fifty Naira (₦50) on electronic receipts or electronic transfers of money in the sum of Ten Thousand Naira (₦10,000) or more.
- (3) The Minister of Finance shall, subject to the approval of the National Assembly, make regulations for the imposition, administration, collection and remittance of the Levy.
- (4) **Distribution of revenue.**
Notwithstanding any formula that may be prescribed by any other law, the revenue accruing by virtue of the operation of this section, shall, on the basis of derivation, be distributed as follows —
 - (a) 15% to the Federal Government and the Federal Capital Territory, Abuja;
 - (b) 85% to the State Governments.

Section 2 is amended as follows:

"Stamp" means an impressed pattern or mark by means of an engraved or inked die, an adhesive stamp, an electronic stamp or an electronic acknowledgement for denoting any duty or fee, provided that the Service shall utilise adhesive stamp produced by the Nigerian Postal Service pursuant to its enabling Act (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 44 stands part of the Bill — Agreed to.

FEDERAL INLAND REVENUE SERVICE (ESTABLISHMENT) ACT

Committee Recommendation:**Clause 45: Functions of the Service.**

Section 8 of the FIRS Act is amended by —

- (a) inserting after paragraph (s), a new paragraph (t) as follows —
 - (t) provide 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 or other persons or bodies as may be deemed necessary in that regard."
- (b) renumbering the paragraphs accordingly (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 45 stands part of the Bill — Agreed to.

Committee Recommendation:**Clause 46: Refund to taxpayers.**

Section 23 of the FIRS Act is amended by substituting for subsection "(4)", "(5)" and "(6)" new subsections "(4)", "(5)" and "(6)" respectively as follows:

- (4) For the purposes of tax refund, the Accountant-General of the Federation shall open a dedicated account for each tax-type into which shall be paid monies for settling tax refunds.
- (5) The dedicated accounts created pursuant to subsection (4) of this Section shall be administered by the Service and shall be funded from the respective accounts of Government into which revenue of each tax-type is remitted.
- (6) For the purposes of each dedicated account, the Service shall prepare an annual budget for tax refund as may be approved by the National Assembly. *(Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency).*

Question that Clause 46 stands part of the Bill — Agreed to.

Committee Recommendation:**Clause 47: Administration of Tax Laws.**

Section 25 of the FIRS Act is amended by inserting new subsections (3), (4), and (5) as follows:

- (3) The Service may deploy any proprietary or third party payment, processing or other digital platforms or applications to collect and remit taxes due on international transactions in the supply of digital services to and from a person in Nigeria; in the case of transactions carried out through remote, digital, electronic or other such platform.
- (4) The Service may deploy proprietary technology to automate the tax administration process including tax assessment and information gathering provided it gives 30 days' notice to the taxpayer.
- (5) The Service may 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 or other persons or bodies as may be deemed necessary in that regard *(Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency).*

Question that Clause 47 stands part of the Bill — Agreed to.

Committee Recommendation:**Clause 48: Call for returns, books, documents and information.**

Section 26 of the FIRS Act is amended by substituting for subsections (1), (2) and (3), new subsections "(1)", "(2)" and "(3)" respectively —

- (1) For the purposes of obtaining full information in respect of the taxation of an individual, company or any person or for the purpose of performing any function conferred on it by this Bill, the Service shall give notice to any individual, company or person, requiring such individual, company or person to, within the time specified by the notice —
 - (a) complete and deliver to the Service any return specified in such notice;

- (b) appear personally before an officer of the Service for examination with respect to a matter to which such notice relates;
 - (c) produce or cause to be produced for examination, books, documents or records, at the place and time stated in the notice, which time may be from day-to-day, or for such period as the Service may deem necessary;
 - (d) provide, orally or in writing, any information specified in such notice;
 - (e) grant the Service access to records, data or information stored or otherwise residing in computers or other electronic devices, including magnetic media or cloud computing facilities maintained, operated, controlled or owned by the individual, company or person;
- (2) For the purposes of paragraphs (a) to (e) of subsection (1) above, the time specified by such notice shall not be less than 30 days from the date of service of such notice.
- (3) A person who defaults in complying with the provisions of this Section —
- (a) where the default relates to a tax liability, is liable, in addition to the tax liability, to a penalty of 10 percent of the tax and interest at the prevailing Central Bank of Nigeria minimum rediscount rate; or
 - (b) where the contravention relates to issues other than a tax liability, is liable to a penalty of Twenty-Five Thousand Naira (₦25,000.00) in the first month, and Ten Thousand Naira (₦10,000.00) for every subsequent month thereafter, in which the default continues" (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 48 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 49: Information to be delivered by bankers.

FIRS Act is amended by inserting a new section 28A immediately after the existing section 28 as follows —

- "(1) In relation to international tax treaty and other exchange of information obligations and without prejudice to Section 26 of this Bill, every bank, insurance company, stock-broking firm, or any other financial institution shall prepare and submit, as may be specified by way of notice, rules, regulations, guidelines, or circulars issued by the Service, returns of —
- (a) transactions involving the specified sum;
 - (b) names, addresses (including foreign addresses), or any other information of its customers connected with those transactions; or
 - (c) names, addresses, or any other information of new or existing customers.

- (2) Any person, who fails to comply with the notice, rules, regulations, guidelines, or circulars issued by the Service for the purposes of this Section shall be liable to an administrative penalty of Twenty-Five Thousand Naira (₦25,000.00) in the first month of failure, and Ten Thousand Naira (₦10,000.00) for every month in which the failure continues" (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 49 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 50: Information and Documents to be Confidential.

Section 39 of the FIRS Act is amended by substituting for the existing Section 39, a new Section 39 as follows —

- (1) Without prejudice to the provisions of any other Act concerning data privacy, data protection and unlawful disclosure of taxpayer information, taxpayer information shall be confidential.
- (2) Except as otherwise provided under this Bill, any other law or any enabling agreement or arrangement or as otherwise authorized by the Minister, any member or former member of the Board or any employee or former employee of the Service or any agent or any other person who communicates or attempts to communicate taxpayer information to any person other than to a person legally authorised to collect the tax or misuses the information commits an offence and shall be liable on conviction to a fine not exceeding One Million Naira (₦1,000,000.00) or to imprisonment for a term not exceeding 3 years or to both such fine and imprisonment (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 50 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 51: Official Secrecy and Confidentiality.

Section 50 of the FIRS Act is amended by substituting for the existing subsection (5), a new subsection (5) as follows —

- (5) Where any agreement or arrangement with any other country, government or tax authority for exchange of information or with respect to relief for double taxation of income or profits includes provisions for the exchange of taxpayer information with that country for the purpose of implementing a tax relief or preventing avoidance of tax, or for such other purposes as may be enshrined in the agreement or arrangement, the obligation as to secrecy imposed by this Bill shall not prevent the disclosure of such information to the authorised officers of the Government of such country (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 51 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 52: Interpretation.

Section 69 of the FIRS Act is amended by inserting the following definition-

- (a) "taxpayer information" includes:
- (i) any information received or generated by the Service pursuant to its powers under this Bill or any extant Legislation;

- (ii) any information in any form received, accessed or produced by the Service under any agreement or arrangement with any country, government or tax authority, such as Double Taxation Agreements, Tax Information Exchange Agreements, and Common Reporting Standard, Country-by-Country Reporting or any other exchange of information agreement or arrangement;
- (iii) written or electronic documents, returns, assessments, lists and copies of such lists relating to profits or items of profits of any person or to such matter which forms the basis of any agreement or arrangement with any country, government or tax authority (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the words "taxpayer information" be as defined in the interpretation to this Bill — Agreed to.

- (b) "Nigeria", for the purposes of this Bill and the laws listed in the First Schedule to this Bill, means the Federal Republic of Nigeria, and when used in a geographical sense, 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 (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the word "Nigeria" be as defined in the interpretation to this Bill — Agreed to.

Question that Clause 52 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 53: Fifth Schedule — Establishment, jurisdiction, authority and procedure of the tax appeal tribunal.

Fifth Schedule to the FIRS Act is amended —

- (a) in subparagraph (2) of paragraph 20 by the insertion of a new "(viii)" in the list as follows —

"(viii) conduct its hearing remotely via virtual means, using such technology or application as may be necessary to ensure fair hearing."

- (b) renumbering the items on the list accordingly (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 53 stands part of the Bill — Agreed to.

NIGERIA EXPORT PROCESSING ZONE AUTHORITY ACT

Committee Recommendation:

Clause 54: Incentives and Related Matters.

Section 18 (1) of the NEPZA is amended by substituting for the existing subsection (1) (a), a new subsection (1) (a) as follows —

- "(a) exemption from taxes, levies, duties and foreign exchange regulations in accordance with section 8 of this Bill, subject always to the provisions of the Banks and Other Financial Institutions Act, 2020; provided that all companies registered and operating in the Zone shall comply with the provisions of Section 55 (1) of the Companies Income Tax Act and render returns in the manner prescribed therein, to the Federal Inland Revenue Service and the penalties prescribed in Section and all penalties prescribed in the Companies Income Tax Act and the Federal Inland Revenue Service Establishment Act that may apply in the event of non-compliance with the said Section 55 (1) of the Companies Income Tax Act shall apply to such companies in the event of default to comply" (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 54 stands part of the Bill — Agreed to.

OIL AND GAS EXPORT FREE ZONE ACT

Committee Recommendation:

Clause 55: Incentives and Related Matters.

Section 18 (1) of the OGEFZA is amended by substituting for the existing subsection (1) (a), a new subsection (1) (a) as follows —

- "(a) exemption from taxes, levies, duties and foreign exchange regulations in accordance with section 8 of this Bill, subject always to the provisions of the Banks and Other Financial Institutions Act, 2020; provided that all companies registered and operating in the Zone shall comply with the provisions of Section 55 (1) of the Companies Income Tax Act and render returns in the manner prescribed therein, to the Federal Inland Revenue Service and the penalties prescribed in Section and all penalties prescribed in the Companies Income Tax Act and the Federal Inland Revenue Service Establishment Act that may apply in the event of non-compliance with the said Section 55 (1) of the Companies Income Tax Act shall apply to such companies in the event of default to comply" (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 55 stands part of the Bill — Agreed to.

CRISIS INTERVENTION FUND

Committee Recommendation:

Clause 56: Creation of the Crisis Intervention Fund.

- (a) There shall be provided out of the Consolidated Revenue Fund [and the Special Accounts listed in the First Schedule to this Bill] upon the coming into operation of this Bill the sum of Five Hundred Billion Naira (₦500,000,000,000.00) or other such sums as may be approved by the National Assembly for the establishment of a Fund to be known as the Crisis Intervention Fund.
- (b) The Crisis Intervention Fund may be utilised for making funds available to meet expenditure as provided in the Annual Appropriation Act to meet any Crisis related expenditure or other such exigencies that may arise pursuant to Section 12 of the Fiscal Responsibility Act (as amended) and Section 306 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) (*Hon. Saidu Musa Abdul'ahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 56 stands part of the Bill — Agreed to.

UNCLAIMED FUNDS TRUST FUND

*Committee Recommendation:***Clause 57: Creation of an Unclaimed Funds Trust Fund.**

(1) Subject to Section 44 (1) and 44 (2) (h) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), there is hereby established, by way of a trust, as a sub-fund of the Crisis Intervention Fund, an Unclaimed Funds Trust Fund, provided that:

(a) from the commencement of this Bill, any unclaimed dividends of a public limited liability company quoted on the Nigerian Stock Exchange and any unutilised amounts in a dormant bank account maintained in or by a deposit money bank which has remained unclaimed or unutilised for a period of not less than six years from the date of declaring the dividend or domiciling the funds in a bank account shall be transferred immediately to the Unclaimed Funds Trust Fund:

Provided that this section shall not apply to official bank accounts owned or belonging to the Federal Government, State Government or Local Government, or any of their Ministries, Departments or Agencies.

(b) the Debt Management Office established by the Debt Management Office (Establishment, etc.) Act 2003 or subsequent statutes which replaces this Bill shall supervise the operations of the fund;

(c) the unclaimed dividend and unutilised amounts in a dormant bank account shall be transferred either by the public limited company, Registrar or deposit money bank;

(d) the Unclaimed Funds Trust Fund shall be governed by a Governing Council chaired by the Minister responsible for Finance and a Co-Chairperson from the Private Sector, as may be appointed by the President on the recommendation of the Minister responsible for Finance subject to confirmation of the National Assembly, provided that the Private Sector Co-Chairperson shall be a qualified person of irreproachable integrity such as to render the person a fit and proper person to serve in this capacity. Other members of the Governing Council shall include:

- (i) Governor of the Central Bank of Nigeria,
- (ii) the Director-General of Securities and Exchange Commission,
- (iii) the Managing Director of National Deposit Insurance Corporation,
- (iv) a representative of the Registrars of Companies,
- (v) two representatives of the shareholders' association,
- (vi) a representative of the Bankers' Committee, and

- (vii) the Director-General of the Debt Management Office as the Secretary to the Trust;
- (e) the Secretariat of the Fund shall be in the Debt Management Office and the Debt Management Office shall operate the Fund with the Central Bank of Nigeria and Securities and Exchange Commission;
- (f) all Public Limited Liability Companies quoted on the Nigerian Stock Exchange and deposit money banks shall render annual return of unclaimed dividend and unutilised amounts in a dormant bank account in a format prescribed by the Debt Management Office of the Federation;
- (g) the Debt Management Office shall prepare and submit the financial statement of the Unclaimed Dividends Trust Fund to the Office of the Auditor-General for the Federation for audit;
- (h) failure by any company or deposit money bank to transfer the unclaimed dividends or unutilised amounts in a dormant bank account to the Unclaimed Funds Trust Fund shall constitute an offence under this Bill and the company or deposit money bank shall be liable upon conviction, to a fine of not less than five times the value of the unclaimed dividends and unutilised funds in a dormant bank account plus accumulated interest on the amount not transferred at the Central Bank of Nigeria's Monetary Policy Rate; and
- (i) such unclaimed dividends and unutilised amounts in a dormant bank account transferred to the Unclaimed Funds Trust Fund shall be a special debt owed by the Federal Government to the shareholders and dormant bank account holders respectively and shall be available for claim, together with the yield thereon, by the shareholder and the bank account holder at any time, pursuant to the aforementioned perpetual trust.

Functions of the Debt Management Office as they Relate to the Trust Fund.

(2) The Debt Management Office shall —

- (i) maintain a reliable database of all unclaimed dividends and dormant bank balances constituting the debt owed by the Trust Fund which shall be verified and reconciled with the Securities and Exchange Commission, and the Central Bank of Nigeria on a bi-annual basis;
- (ii) liaise with the relevant Registrars of Companies, deposit money banks or the National Deposit Insurance Corporation, as the case may be, to make adequate arrangement for the repayment of the verified interest and capital obligations due to the relevant shareholders, depositors or their legal beneficiaries, as the case may be;
- (iii) prepare and submit the financial statement of the Trust Fund to the Office of the Auditor-General for the Federation for audit;

- (iv) prepare and implement a plan for the efficient management of the obligations of the Trust Fund, which plan shall include setting guidelines, modalities and other arrangements, which may include an annual sinking fund, for the servicing of the interest and capital obligations of the Trust Fund;
 - (v) set guidelines for managing Federal Government financial risks and currency exposure with respect to all loans;
 - (vi) collect, collate, disseminate information, data and forecasts on debt management related to the Trust Fund with the approval of the Governing Council;
 - (vii) carry out such other function, which may be mandated by an Act of the National Assembly.
- (3) The Governing Council shall —
- (a) approve policies, strategies and procedures to be adopted by the Governing Council for the achievement of its objectives;
 - (b) review, from time to time, the economic and political impact of the management strategies and public engagement strategies relating to the transparency and accountability of the Trust Fund;
 - (c) appoint, as and when necessary, technical committees comprised of persons with requisite technical competence from the private or public sector to advise the Governing Council on such matters as may be determined from time to time;
 - (d) receive bi-annual reports from the Debt Management Office of failure by any company or deposit money bank to transfer the unclaimed dividends or unutilised amounts in a dormant bank account to the Trust Fund, which failure shall constitute an offence under this Bill and the company or deposit money bank shall be liable upon conviction, to a fine of not less than thrice the value of the unclaimed dividends and unutilised funds in a dormant bank account plus accumulated interest on the amount not transferred at the Central Bank of Nigeria's Monetary Policy Rate.
 - (e) perform such other functions as may, from time to time, be necessary to achieve the objectives of the Trust Fund (*Hon. Saïdu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 57 stands part of the Bill — Agreed to.

COMPANIES AND ALLIED MATTERS ACT 2020

Committee Recommendation:

Clause 58: Right of the Shareholder to Sue for Dividend.

- (1) Dividends are special debts due to and recoverable by shareholders within 12 years, and actionable only when declared.
- (2) Dividends that are unclaimed after 12 years should be included in the profits that should be distributed to the other shareholders of the company.

- (3) Notwithstanding subsections (1) and (2), dividends of a public limited liability company quoted on the Nigerian Stock Exchange which has remained unclaimed for a period of six years or more from the date of declaring the dividend shall be immediately transferred to the Unclaimed Funds Trust Fund.
- (4) Such unclaimed dividends transferred to the Unclaimed Funds Trust Fund shall be a special debt owed by the Federal Government to the shareholders and shall be available for claim by the shareholder at any time, pursuant to the aforementioned perpetual trust (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 58 stands part of the Bill — Agreed to.

FISCAL RESPONSIBILITY ACT

Committee Recommendation:

Clause 59: Aggregate Expenditure Ceiling.

- (2) Aggregate expenditure for a financial year may exceed the ceiling imposed by the provisions of subsection (1) of this Section, if in the opinion of the President, as may be published in the Official Gazette of the Government of the Federation, or official directives or orders by the President, or through an Appropriation Act, Virement or other Money Bill pursuant to Sections 59 or 306 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended):
- (a) the Federation, or any part thereof, is at war;
- (b) the Federation is in imminent danger of invasion or involvement in a state of war;
- (c) there is actual breakdown of public order and public safety in the Federation or any part thereof to such extent as to require extraordinary measures to restore peace and security;
- (d) there is clear and present danger of an actual breakdown of public order and public safety in the Federation or any part thereof requiring extraordinary measures to avert such danger; or
- (e) there is an occurrence or imminent danger, or the occurrence of any pandemic or disaster or such other natural calamity, affecting the community or a section of the community in the Federation; or there is any other public danger which clearly constitutes a threat to the existence of the Federation (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 59 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 60: Classification of corporation operating surplus.

- (1) Notwithstanding the provisions of any written law governing the corporation, each corporation shall establish a general reserve fund and shall allocate thereto at the end of each financial year, one-fifth of its operating surplus for the year, provided that the cost to revenue ratio of each corporation shall not

exceed fifty per cent or such other ratio as the Minister, upon the approval of the National Assembly, may approve for that particular corporation by way of order published in the official Gazette;

- (2) The balance of the operating surplus shall be paid to the Consolidated Revenue Fund of the Federal Government in accordance with the Constitution of the Federal Republic of Nigeria, 1999 (as amended) on a quarterly basis, in accordance with such financial guidelines or regulations that the Minister may issue from time to time in consultation with the National Assembly, provided that nothing in this Bill or any written law governing the corporation shall prevent the Minister from effecting a direct deduction from the Treasury Single Account, or other such relevant account, of that corporation to enforce due compliance with this Section; and
- (3) The Minister shall cause a financial reconciliation between the quarterly direct deductions and aggregate annual deductions of operating surpluses to be concluded for each corporation not later than three months following the statutory deadline for publishing each corporation's accounts. A report of the reconciliation shall be provided to the National Assembly (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 60 stands part of the Bill — Agreed to.

PUBLIC PROCUREMENT ACT

Committee Recommendation:

Clause 61: Scope of Application.

This Bill applies to all public procuring and disposal entities under the three arms of the Federal Government:

- (a) the Federal Government of Nigeria and all procurement entities;
- (b) all entities outside the foregoing description which derive at least 35% of the funds appropriated or proposed to be appropriated for any type of procurement described in this Bill from the Federation share of Consolidated Revenue Fund;
- (c) without limiting paragraphs (a) and (b) to:
- (i) Federal Government, Ministries; Departments and Agencies,
 - (ii) Federal Government institutions,
 - (iii) Federal Government owned enterprises, corporations, councils, authorities and commissions provided that they utilise public funds,
 - (iv) Federal tertiary and non-tertiary educational institutions,
 - (v) Federal hospitals and other health institutions,
 - (vi) the Central Bank of Nigeria and other Federal Government owned financial institutions;
 - (vii) the national defence and national security agencies,
 - (viii) the National Assembly, and

- (ix) the Judiciary (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 61 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 62: Approving Authority.

- (1) Subject to the monetary and prior review thresholds for procurements in this Bill as may from time to time be determined by the Council, the following shall be the approving authority for the conduct of public procurement:
- (a) in the case of:
- (i) a government agency, parastatal, or corporation, a parastatal's Tender's Board,
- (ii) a Ministry or Extra-Ministerial entity, the Ministerial Tender's Board,
- (iii) the National Assembly, the Parastatals Tenders Board, and
- (iv) the Judiciary, the Judicial Bodies Tender's Board and the Courts Tender's Board;
- (b) in the case of any other public procurement the value of which exceeds the Ministerial Tender's Board threshold, or any other threshold set by the Bureau and approved by the Council:
- (i) the Federal Executive Council for the Executive Arm of Government,
- (ii) the National Assembly Tender's Board for the Legislative Arm of Government, and
- (iii) the National Judicial Council Tender's Board for the Judicial Arm of Government.
- (2) The Chief Executive and Accounting Officer of the procuring entity shall chair the Parastatal Tender's Board; the Permanent Secretary shall chair the Ministerial Tender's Board; while the President or his representative shall chair the Federal Executive Council.
- (3) The accounting officers of the parastatals under the National Assembly shall chair the Parastatals Tender's Board; while the Clerk to the National Assembly shall chair the National Assembly Tender's Board.
- (4) The Secretaries and Chief Registrars shall chair the Boards of the Judicial Bodies respectively; while the Chief Justice of Nigeria, or his representative, shall chair the National Judicial Council Tender's Board.
- (5) The Secretary to the Government of the Federation or his representative, shall be the Secretary of the Federal Executive Council; the Secretary, Directorate of Procurement, Estate and Works shall serve as Secretary to the National Assembly Tender's Board; while the Executive Secretary of the National Judicial Council, or his representative, shall be the secretary of the National Judicial Council Tender's Board.

- (6) For the Parastatal Tender's Board and the Ministerial Tender's Board, the Directors of Procurement shall be the secretaries; and in the case of the judiciary, the Secretaries of the Judicial Bodies and the Chief Registrars of the Courts thereof shall be the secretaries (*Hon. Saidu Musa Abdullahi—Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 62 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 63: Accounting Officer.

- (1) The accounting officer of a procuring entity shall be the person charged with line supervision of the conduct of all procurement processes; in the case of ministries the Permanent Secretary and in the case of extra-ministerial departments and corporations the Director-General or officer of co-ordinate responsibility in the case of the National Assembly, the Clerk; and in the case of the Judiciary, the Secretaries of the Judicial Bodies and the Chief Registrars of the Courts.
- (2) The accounting officer of every procuring entity shall have overall responsibility for the planning of, organization of tenders, evaluation of tenders and execution of all procurements and in particular shall be responsible for:
- (a) ensuring compliance with the provisions of this Bill by his entity and liable in person for the breach or contravention of this Bill or any regulation made hereunder whether or not the act or omission was carried out by him personally or any of his subordinates and it shall not be material that he had delegated any function duty or power to any person or group of persons;
 - (b) constituting the Procurement Committee and its decisions;
 - (c) ensuring that adequate appropriation is provided specifically for the procurement in the Federal budget;
 - (d) integrating his entity's procurement expenditure into its yearly budget;
 - (e) ensuring that no reduction of values or splitting of procurements is carried out such as to evade the use of the appropriate procurement method;
 - (f) constituting the Evaluation Committee;
 - (g) liaising with the Bureau to ensure the implementation of its regulations.
- (3) The accounting officer of each procuring entity is empowered to purchase or approve contracts without open competitive tendering provided the value of such procurement (low value procurement) does not exceed certain threshold set by the Bureau and approved by the Council.
- (4) For the low-value procurement, the advert shall be for one week on the Notice Board of the procuring entity.

- (5) The Bureau shall prescribe the procedure and other conditions applicable for different procuring entities and for different goods, works and services to be procured.
- (6) The accounting officer shall render a quarterly report to the Parastatal Tender's Board.
- (7) Each employee of a procuring entity and each member of a board or committee of a public entity shall ensure that this Bill, within the areas of assigned responsibility of the employee or member, is complied with.
- (8) All bidders for the procurement of any goods, works and services for any public entity shall comply with all relevant provisions of this Bill.
- (9) Any stakeholder, be it the accounting officer, an officer of the procuring entity, a member of a committee or board of a public entity and any bidder of public goods, works and services, who fails to independently perform within the respective assigned responsibility as prescribed under this Bill and who contravenes the provisions of this Bill, shall be guilty of an offence (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 63 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 64: Tenders Board.

- (1) There is established by this Bill:
 - (a) for the Executive Arm of Government:
 - (i) the parastatals Tender's Board in each procuring entity;
 - (ii) the Ministerial Tender's Board in each Ministry and extra-Ministerial Department; and
 - (iii) the Federal Executive Council;
 - (b) for the Legislative Arm of Government:
 - (i) the Parastatals Tender's Board in each procuring entity under the legislature, and
 - (ii) the National Assembly Tender's Board in the National Assembly; and
 - (c) for the Judicial Arm of Government:
 - (i) the judicial bodies and Courts Tender's Boards in each parastatal under the Judiciary and all Courts, and
 - (ii) the National Judicial Council Tender's Board.
- (2) The decisions of all Tender's Boards shall be confirmed respectively by the Political Heads of the procuring entities, provided that the Political Heads are not the Chairmen of the Tender's Board (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 64 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 65: Open Competitive Bidding.

(1) Except as provided by this Bill:

- (a) all procurements of goods, works and services by all procuring entities shall be conducted by open competitive bidding; and
- (b) any procuring entity that applies any other procurement option prescribed in this Bill, the accounting officer of the entity shall submit a request and obtain the approval of the Bureau.

(2) Any reference to open competitive bidding in this Bill means the process by which a procuring entity, based on previously defined criteria, effects public procurements by offering to every interested bidder, equal simultaneous information and opportunity to offer the goods, works and services needed.

(Hon. Saïdu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency).

Question that Clause 65 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 66: Invitations to Bid.

(2) Every invitation to an open competitive bid shall, in the case of goods, works and services:

(b) under International Competitive Bidding, the invitation for bid shall be advertised in at least two national newspapers and one relevant internationally recognised publication, any official websites of the procuring entity and the Bureau as well as the procurement journal of not more than four weeks for contracts within the thresholds of the Parastatals and Ministerial Tender's Boards and not more than six weeks for contracts above the threshold of the Ministerial Tender's Board before the deadline for the submission of the bids for the goods, works and services; and

(c) valued under National Competitive Bidding, the invitation for bids shall be advertised on the notice board of the procuring entity, any official websites, of the procuring entity, at least two national newspapers, and in the procurement journal not more than four weeks for contracts within the thresholds of the Parastatals and Ministerial Tender's Boards and not more than six weeks for contracts above the threshold of the Ministerial Tender's Board before the deadline for submission of the bids for the goods, works and services *(Hon. Saïdu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency).*

Question that Clause 66 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 67: Submission of Bids.

All bids in response to an invitation to open competitive bidding shall be submitted in writing, electronic or any other format stipulated in the tender documents signed (physically or electronically) by an official authorised to bind the bidder to a contract and placed in a sealed envelope *(Hon. Saïdu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency).*

Question that Clause 67 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 68: Bid Opening.

All bids (physical or electronic) shall be submitted before the deadline or date specified in the tender documents or any extension of the deadline for submission and the procuring entity shall:

- (e) call-over to the hearing of all present, the name and address of each bidder, the total amount of each bid, the bid currency, validity period, completion period and shall ensure that these details are recorded by the Secretary of the Tenders Board or his delegate in the minutes of the bid opening; and
- (f) this exercise shall be carried out by the procurement department of the procuring entity in the presence of the legal officer or other relevant official of the entity and all those specified in Section 19 (b) of this Bill:

Provided always that the procuring entity shall in lieu of sub-sections (a) to (f) above, comply with any Regulations that the Bureau may make for electronic and virtual procurement pursuant to Section 18 of this Bill, which Regulations shall ensure the security, transparency, integrity and fairness of such electronic and virtual procurement processes (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 68 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 69: Mobilisation Fees.

- (1) In addition to any other regulation as may be prescribed by the Bureau, a mobilisation fee of not more than 30% for local contractors only may be paid to a supplier or contractor supported by an unconditional bank guarantee or insurance bond issued by an institution acceptable to the procuring entity until the mobilisation fee is fully amortised or recovered.
- (2) Once a mobilization fee has been paid to any supplier or contractor, no further payment shall be made to the supplier or contractor without an interim performance certificate issued in accordance with the contract agreement.
- (3) Where the Bureau has set prior review thresholds in the procurement regulations, no funds shall be disbursed from the Treasurer or Federation Account or any bank account of any procuring entity for any procurement falling above the set thresholds unless the cheque, payments or other form of request for payment is accompanied by a "Certificate" of "No Objection" to award of contract duly issued by the Bureau (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 69 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 70: Contract performance Guarantee.

- (1) The provision of a performance guarantee or an unconditional insurance bond shall be a precondition for the award if any procurement contract upon which any mobilisation fee is to be paid, provided the performance guarantee or unconditional insurance bond is not less than 10% of the contract value.

- (2) All contracts approved by a Tender's Board requiring the opening of irrevocable letter of credit shall be stated explicitly in the contract agreement and the procuring entity shall liaise with the Central Bank of Nigeria, for further guidelines (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 70 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 71: Offence relating to public procurement.

Any offence in contravention of this Bill shall be tried by the Federal High Court or a tribunal set up by the Chief Justice of Nigeria (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 71 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 72: Interpretation.

"contract" means an agreement entered in writing between a procuring entity and a contractor, supplier or consultant (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the word "contract" be as defined in the interpretation to this Bill — Agreed to.

"procuring entity" means any public body or Government organ engaged in procurement and includes a Ministry, Extra-Ministerial Office, Government Agency, Parastatal, Corporation, Commission, National Assembly and Judiciary (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the words "procuring entity" be as defined in the interpretation to this Bill — Agreed to.

"Public Procurement" means the acquisition by any means of goods, works and services by the Government (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that the meaning of the words "Public Procurement" be as defined in the interpretation to this Bill — Agreed to.

Question that Clause 72 stands part of the Bill — Agreed to.

CITATION AND COMMENCEMENT DATE

Committee Recommendation:

Clause 73: Citation.

This Bill may be cited as the Finance Act (Amendment) Bill, 2020 (*Hon. Saidu Musa Abdullahi— Bida/Gbako/Katcha Federal Constituency*).

Question that Clause 73 stands part of the Bill — Agreed to.

Committee Recommendation:

Clause 74: Commencement Date.

The provisions of this Finance Bill, 2020 shall take effect from 1 January, 2021 or such other date that shall be indicated by the National Assembly by law [or by MR

President by order] (Hon. Saidu Musa Abdullahi — Bida/Gbako/Katcha Federal Constituency)

Question that Clause 74 stands part of the Bill — Agreed to.

Long Title:

A Bill for an Act to Amend the Capital Gains Tax Act; Companies Income Tax Act; Personal Income Tax Act; Tertiary Education Trust Fund (Establishment) Act; Customs and Excise Tariff, etc. (Consolidated) Act; Value Added Tax Act; Federal Inland Revenue Service (Establishment) Act; Nigeria Export Processing Zone Act; Oil and Gas Export Free Zone Act; Fiscal Responsibility Act; Companies and Allied Matters Act, 2020; and Public Procurement Act and for Related Matters (HB. 1139) (Hon. Saidu Musa Abdullahi — Bida/Gbako/Katcha Federal Constituency).

Agreed to.

Chairman to report Bill.

(HOUSE IN PLENARY)

Mr Speaker in the Chair reported that the House in Committee of Supply considered the Report of the Committee on Finance on a Bill for an Act to Amend the Capital Gains Tax Act; Companies Income Tax Act; Personal Income Tax Act; Tertiary Education Trust Fund (Establishment) Act; Customs and Excise Tariff, etc. (Consolidated) Act; Value Added Tax Act; Federal Inland Revenue Service (Establishment) Act; Nigeria Export Processing Zone Act; Oil and Gas Export Free Zone Act; Fiscal Responsibility Act; Companies and Allied Matters Act, 2020; and Public Procurement Act, and for Related Matters (HB. 1139) and approved Clauses 1 - 74, and the Long Title of the Bill.

Question that the House do adopt the Report of the Committee of Supply — Agreed to.

(iv) Report of the Conference Committee on the 2021-2023 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP):

That the House do consider the Report of the Conference Committee on the 2021-2023 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP).

Order deferred by leave of the House

(v) Committees on Finance, North-East Development Commission and Public Procurement:

That the House do Consider the Report of the Committees on Finance, North-East Development Commission and Public Procurement on Investigation of the Alleged Misappropriation of ₦100,000,000,000.00 (One Hundred Billion Naira) only, in the North-East Development Commission" and approve the Recommendations therein

Order deferred by leave of the House.

25. Adjournment of First Sitting

That the House do adjourn the First Sitting till 2.40 p.m. (Hon. Alhassan Ado Garba — House Leader).

The House adjourned accordingly at 2.35 p.m.

Femi Hakeem Gbajabiamila

Speaker