



# KEBBI STATE OF NIGERIA

LAW NO: 008 OF 2022

I ASSENT this.....<sup>14<sup>th</sup></sup> day of <sup>November</sup>.....2022

*Abubakar*  
Sen. Abubakar Atiku Bagudu  
The Governor  
Kebbi State.

A LAW TO REPEAL AND RE-ENACT LAW NO. 10 OF 2020,  
THE ADMINISTRATION AND COLLECTION OF REVENUE DUE  
TO THE STATE AND LOCAL GOVERNMENTS COUNCIL AND  
TO ESTABLISH THE RELEVANT ADMINISTRATIVE  
STRUCTURES CONNECTED THEREWITH.

BE IT ENACTED by the Kebbi State House of Assembly as follows: -

## PART 1

- Citation and Commencement* 1. This Law may be cited as the Administration and Collection of Revenue Due to the State and Local Governments Council and to Establish the Administrative Structures, Law, 2022 and shall come into effect on the ..... Day of .....2022.
- Interpretation* 2. In this Law, unless the context otherwise requires:-
- “**Authorized Officer**” means any person employed in the Internal Revenue Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the chairman to perform or carry out specific functions under the Board of Internal Revenue Service established under Section 3 of this Law,
- “**Board**” means Kebbi State Board of Internal Revenue Service’s establish under section 3 of this Law.