



**IMO STATE OF NIGERIA  
LAW NO. 1 OF 2020**

**IMO STATE REVENUE ADMINISTRATION (AMENDMENT) LAW, 2020**

**ARRANGEMENT OF SECTIONS**

**Long Title**

**Enactment**

1. Citation
2. Amendment of the Principal Law (Law No.23 of 2019)



IMO STATE OF NIGERIA

LAW NO. 1 OF 2020

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

Long Title

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

Enactment

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

Citation

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

Interpretation

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

3. The Principal Law is amended as follows –

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

(a) Expunge Section 12(7)

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

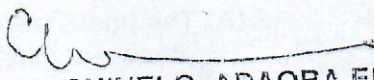
*"Funds of the Imo State Internal Revenue Service"* 15.(1) The Imo State Internal Revenue Service shall establish and maintain a fund which shall consist of and to which shall be credited, 5% of all revenue collected by the Imo State Internal Revenue Service which shall be appropriated by the House of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

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

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

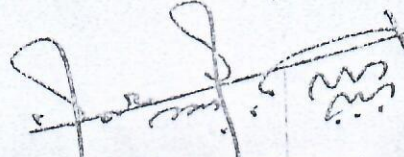
12.(A) The Imo State Government shall procure the necessary infrastructure including the portal and online dedicated server for the proper execution of the functions of the Imo State Internal Revenue Service".

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

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

Assented to by me this 26<sup>TH</sup> day of FEBRUARY, 2020



  
SEN. HOPE UZODINMA  
Governor  
Imo State of Nigeria

Assent withheld by me this ..... day of ....., 2020

SEN. HOPE UZODINMA  
Governor  
Imo State of Nigeria

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



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