

MEMORANDUM OF UNDERSTANDING

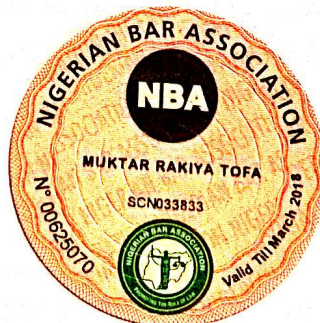
BETWEEN

YOBE INTERNAL REVENUE SERVICE

AND

LOCAL GOVERNMENT COUNCILS OF YOBE STATE

DATED THIS.....^{Alt}..... DAY OF.....^{DEC}.....2024



MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN YOBE STATE INTERNAL REVENUE SERVICE (YIRS) AND LOCAL GOVERNMENT COUNCILS OF YOBE STATE ON TAX COLLECTION AND SHARING

This memorandum of understanding (MOU) is made and entered into on.....4th Dec, 2024.....between Yobe State Internal Revenue Service (YIRS) Ahmadu Bello way, Opp. GT Bank, Damaturu (hereafter referred to as "the Service") of the first part
AND

Local Government councils of Yobe State. With their respective secretariat in Local Government headquarters of the second part.

PURPOSE

The purpose of this MOU is to outline the terms and conditions of cooperation between the Service and the Local Government councils in the collection of taxes and sharing of same between the parties.

SCOPE

This MOU covers the collection of taxes, levies, fees, License and other revenue accruable to Local Government councils. This covers; shop and kiosk Permits; Directional Sign; Board and Tenement rents.

ROLES AND RESPONSIBILITIES

a. Yobe State Internal Revenue Service

1. The service shall collect taxes, levies, fees, License and other related revenue accruable to the Local Government councils.
2. The service shall provide staff and expertise.
3. The Service shall work hand in hand with Local Government councils in the collection process.

b. Local Government Councils.

1. The Local Government councils shall provide necessary information to facilitate tax collection.
2. The Local Government council shall collaborate with the Service in tax payer's sensitization and education.

SHARING FORMULAR

The Revenue collected shall be shared between the Service and the Local Government Councils in the ratio 30: 70 respectively and subject to review from time to time.

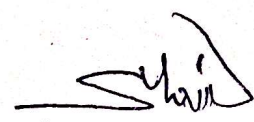
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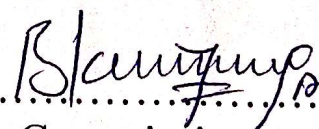
Any dispute arising from the interpretation or implementation of this **MOU** shall be resolved through amicable negotiations between the parties involved.

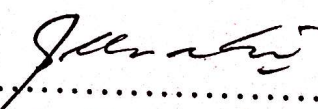
DURATION AND TERMINATION

This **MOU** shall remain in force for a period of Four year (4) effective from the date this **MOU** is signed. Either party may terminate this **MOU** by given one month notice in writing to the other party.

Having read and understood the terms and conditions of this **MOU** we hereby agreed that the **MOU** will serve as a framework for tax collection and sharing between the Service and The Local Government councils.

Sign..........4/12/24
Executive Chairman.
Yobe State Internal Revenue Service.

Sign..........
Hon. Commissioner,
Local Gov't & Chieftaincy Affairs

Sign..........
Chairman ALGON,
(YOBE STATE CHAPTER)