

YOBE STATE GOVERNMENT OF NIGERIA

YOBE STATE REGULATIONS TO COLLATE AND SHARE DATA WITH THE YOBE INTERNAL REVENUE SERVICE (YIRS) FOR THE PURPOSE OF STRENGTHENING THE ADMINISTRATION OF PROPERTY TAXES IN THE STATE AND FOR RELATED MATTERS

Regulation – 01-2022

A Regulation requiring Ministries, Departments and Agencies (MDAs) to collate and share data with the Yobe Internal Revenue Service (YIRS) for the purpose of strengthening the administration of property taxes in the state

as follows:

1. Authority and Commencement

SECTION 1: In execution of the powers conferred upon me by Sections 9 and 10 of the YIRS Law 2021, and all other powers enabling me in that behalf, I, Mohammed Abatcha Geidam mni, Executive Chairman of the YIRS hereby make the following regulations.

2. Authority to collaborate with key MDAs on collection of land and property taxes:

SECTION 2: From the date of commencement of this Regulation for the purpose of strengthening property tax in the State, it shall be lawful for Yobe State Internal Revenue Service (YIRS) to:

2.1 collaborate with relevant key Ministries, Departments and Agencies (MDAs) in the State for the purpose of enumeration and assessment of land and property in the State,

2.2 encourage and ensure such relevant MDAs collate, keep and share such records or data with YIRS regarding such land and property located in the State upon request by YIRS for the purpose of assessment and imposition of property tax.

2.3 The YIRS shall have **continuous online access to the property database where it is maintained by such relevant MDAs on a real-time basis** in the discharge of its responsibilities.

It is mandatory that property data (including geotags) collected through the SFTAS project are shared with the YIRS in real-time so that it can be used for generation of demand notices.

2.4 In furtherance of the provision of subsections 2.1 and 2.3 of this section, it shall be lawful and mandatory for such relevant key MDAs to comply with any requests as may be made by YIRS pertaining to sharing of land and property records or data with respect to any given property or group of properties.

3. Tax demand notices for property related charges and taxes to include geotag of SFTAS enumerated properties:

SECTION 3: The YIRS, and all relevant MDAs that issue demand notice for property related charges/taxes must include the geotag of the property so enumerated.

4. Taxes covered by this Regulation:

SECTION 4: The taxes contemplated under this Regulation are property taxes as defined under the YIRS Law 2021 and other revenue laws as may be passed by the State House of Assembly in that context.

5. Offences/Penalties

SECTION 5: Any staff or officer of any relevant MDAs affected by this regulation, who violates the provisions of Sections 2 of this regulation, shall face disciplinary action in line with the relevant provisions of the Yobe State Public Service Rules and appropriate sanctions meted accordingly.

6. Review of the Regulations:

SECTION 6: This Regulation is subject to review as the need arises by the Executive Chairman YIRS periodically with approval of His Excellency the Executive Governor of Yobe State.

7. Interpretation

SECTION 7: In this Regulation, unless the context otherwise requires interpretation:

“Service” means the Internal Revenue Service established under section 3 (1) of YIRS Law.

“Executive Chairman” means the Chairman of the Service appointed pursuant to part II 5 (2) of YIRS Law.

“Geotagging/Geotag” Geotagging is the process of adding geographical information to various media in the form of metadata. The data usually consists of coordinates like latitude and longitude, but may even include bearing, altitude, distance, and place names. A geotag is that data added to information about a property.

“Commissioner” means the Commissioner, Ministry of Finance and Economic Development.

“MDA’s means Yobe State Geographic Information Agency (YOGIS), Yobe State Ministry of Housing and Urban Development, the Office of the Project Manager, SFTAS DLI 11.3, Office of the Surveyor General, and includes any other lead ministry, department or agency charged with the responsibility for land administration and allocation, land assessment and registration, survey, estate valuation, and building plan approval.

“Property” means land, and includes houses, buildings shops and any fixtures that generates income or is used for the purpose of deriving income either by the owner or manager of such property.

“Taxes” means any tax imposed on a property located in the State which is subject to this Regulation and include all other additional assessments on rental income.

“State” means Yobe State.

“YIRS Law” means Law to provide for the codification of all Yobe State Revenue Laws, to restructure the internal revenue service, establish revenue single account for effective revenue generation and related matters.

8. Citation:

SECTION 8: This Regulation may be cited as Yobe State sharing of property information/data with YIRS to strengthen Property Taxes Regulation, 2022.


Mohammed Abatcha Geidam mni,
Executive Chairman.