1. It has come to the notice of the Federal Inland Revenue Service that some Ministries, Departments and Agencies of Government (MDAs) are appointing concessionaires or consultants for the assessment, collection, accounting or enforcement of taxes and levies due to the Federal Government or any of its agencies. Some MDAs include such functions in their agreements with concessionaires or consultants.

2. The Service wish to call the attention of the general public, particularly, all MDAs to Section 68(2) of the Federal Inland Revenue Service (Establishment) Act (FIRSEA) 2007 (as amended), which provides that subject to subsection (1) and notwithstanding any other law imposing taxes or levies in Nigeria, the Service shall be the primary agency of the Federal Government of Nigeria responsible for the administration, assessment, collection, accounting and enforcement of taxes and levies due to the Federal Government or any of its agencies, except as may be authorised by the Minister responsible for Finance by regulation as approved by the National assembly.

3. Section 12(4) of the FIRSEA further provides that The Service may appoint and employ such consultants, including tax consultants or accountants and agents to transact any business or to do any act required to be transacted or done in the execution of its functions under this act; provided that such consultants shall not carry out duties of assessing and collecting tax or routine responsibilities of tax officials.

4. Based on the above provisions of the law, it is clear that the duty of administration, assessment, collection, accounting or enforcement of taxes and levies due to the Federal Government or any of its agencies is that of the Federal Inland Revenue Service and its tax officials. No part of these responsibilities can be contracted to a private enterprise by any other MDA.

5. Furthermore, appointment or authorization of any person, other than by the Federal Inland Revenue Service, to assess, collect, enforce or account for taxes constitutes an offence under Section 68(3) of the FIRSEA. Such appointment or authorization is punishable, upon conviction, with fine, imprisonment or both under Section 68(6) of the Act.

6. In view of the foregoing, where any person, individual or corporate, has any information or assistance that may be of use to the Service for the purpose of administration, assessment, collection, accounting or enforcement of taxes and levies due to the Federal Government or any of its agencies or for the performance of its duties under the FIRSEA, such person should approach the Service directly with such

Signed
Muhammad Nami
The Executive Chairman, Federal Inland Revenue Service.