

Revenue Administration Law, 2016

Akwa Ibom State Sharing of Property Data Regulations, 2022.

Commencement

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IN EXERCISE of the powers conferred on me by Section 163 of the 1999 Constitution of the Federal Republic of Nigeria (as amended), and Sections 78 and 79 of the Akwa Ibom State Internal Revenue Administration Law 2016, (as amended) and all other powers enabling me in that behalf, **I, MR. UDOM GABRIEL EMMANUEL**, the Executive Governor of Akwa Ibom State do hereby make the following –

REGULATIONS

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

1. (1) From the date of commencement of this Regulation for the purpose of strengthening the administration of property tax in the State, the Akwa Ibom State Internal Revenue Service (hereinafter referred to as “**AKIRS**”) shall –

- (a) collaborate with relevant Ministries, Departments and Agencies (MDAs) in the State for the purpose of enumeration and assessment of land and property in the State; and
- (b) encourage and ensure that the relevant MDAs collate and maintain records or data of land and property located in the State and, upon request by AKIRS, share such records or data for the purpose of assessment and imposition of property tax.

(2) The AKIRS shall have continuous online access to the land and property database maintained by such relevant MDAs on a real-time basis for the effective discharge of its responsibilities.

(3) The data of land and property (including geotags) collected through the States’ Fiscal Transparency Accountability and Sustainability (SFTAS) project shall be shared with the AKIRS for the purpose of generating Demand Notices.

(4) Further to the provisions of sub-sections (1) (a) and (2) of this Section, the relevant MDAs shall comply with any requests made by AKIRS for the sharing of records or data with respect to any given land, property or group of properties.

- Demand notices for property related charges and taxes to include geotags of SFTAS enumerated properties.*
2. The AKIRS and all relevant MDAs that issue demand notice for property related charges/taxes shall, from the commencement of these Regulation, include the geotag of the property so enumerated.
- Taxes covered by Regulation.*
3. The taxes contemplated under these Regulation are property taxes as defined under the Personal Income Tax Act 2004 (as amended); the Akwa Ibom State Internal Revenue Administration Law, 2016 (as amended), and other revenue laws as may be passed by the State House of Assembly.
- Offences/Penalties.*
4. A staff or officer of any relevant MDAs affected by this Regulation, who violates the provisions of Section 1 of this Regulation, shall face disciplinary action in line with the relevant provisions of the Akwa Ibom State Civil Service/Public Service Rules and appropriate sanctions meted accordingly.
- Review of Regulations.*
5. These Regulation shall be reviewed periodically as the need arises by the Akwa Ibom State Board of Internal Revenue Service with the approval of the Governor.
- Interpretation.*
6. In these Regulation, unless the context otherwise requires–
- “**Board**” means the Akwa Ibom State Board of Internal Revenue established under Section 1 (1) of Akwa Ibom State Revenue Administration Law, 2016 (as amended);
- “**Executive Chairman**” means the Chairman of the Akwa Ibom State Board of Internal Revenue appointed pursuant to Section 2 (1)(a) Akwa Ibom State Revenue Administration Law, 2016 (as amended);
- “**Geotagging/Geotag**” means the process of adding geographical information to various media in the form of metadata, which data usually consists of coordinates like latitude and longitude, but may include bearing, altitude, distance, and place names. A geotag is that data added to information about a property;
- “**Governor**” means Governor of Akwa Ibom State;
- “**MDAs**” include Office of the Surveyor General, Uyo Capital City Development Authority (UCCDA), Akwa Ibom Property and Investment Company Limited (APICO), Estate Valuation, Building Plan Approval, Land Use and Allocation Committee and includes any other Ministry, Department

or Agency charged with the responsibility for land administration and allocation, land assessment and registration, and any other MDAs that may be charged with the responsibilities listed above;

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

“State” means Akwa Ibom State of Nigeria; and

“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.

Short title and commencement.

7. These Regulation may be cited as the Akwa Ibom State Sharing of Property Data Regulation, 2022.

MADE AT Uyo under my hand and seal this...*6th*... day of ...*June*..., 2022.



UDOM EMMANUEL
Governor, Akwa Ibom State