

Extraordinary



National Assembly Journal

No. 04

Abuja - 9th October, 2019

Vol. 16

CONTENTS

INDEX TO LEGISLATIVE INSTRUMENTS

<i>Bill No.</i>	<i>Long Title</i>	<i>Page</i>
SB. 02	A Bill for an Act to Amend the Criminal Code Act Cap C.38 Laws of the Federation of Nigeria, 2004 to delete the Statute of Limitation on defilement, increase punishment for the offence of kidnaping, remove gender restrictions in the offence of rape and for Related Matters	C 29 - 32
SB. 03	A Bill for an Act to Establish a Lagos State and Other Designated Areas Special Economic Assistance Programme, to make provisions for Federal Grants to Lagos State and Other Designated Special Areas and for Other Connected Purposes ...	C 33 - 37
SB. 08	A Bill for an Act to Provide for the Establishment of the National Religious Equity Commission and to prohibit all forms or religious discrimination, religious victimization, religious harassment, hate speeches, and for Matters Connected Therewith	C 39 - 50
SB. 11	A Bill for an Act to Make Provisions from Freedom from Hunger and the Right to adequate food of acceptable quality; the right of every Child to Basic Nutrition and for Connected Purposes	C 51 - 85
SB. 12	A Bill for an Act to Provide for the Communication Service Tax as a veritable tool for economic diversification and for Related Matters	C 87 - 99
SB. 13	A Bill for an Act to Provide for the regulation of Medical Practice by Private Hospitals, establishment of Private Hospitals Advisory Board which shall provide conditions and permit for the establishment and administration of Private Hospitals in Nigeria and for Other Related Matters	C 101 - 117
SB. 16	A Bill for an Act to Amend the Fiscal Responsibility Act 2010 and Other Matters Connected Therewith	C 119 - 119
SB. 17	A Bill for an Act to Regulate the application of Tax Exemptions and Other Exemptions and to provide for Related Matters	C 121 - 138

Printed and Published by the National Assembly Press, Abuja, Nigeria

NASSP 04/910/2019/900

Subscribers who wish to obtain the Journal after 1st January should apply to the Clerk, National Assembly, Abuja for amended Subscriptions.

CRIMINAL CODE (AMENDMENT) BILL, 2019

ARRANGEMENT OF CLAUSES

Clause:

1. Amendment of CAP C38 LFN 2004
2. Amendment of section 218
3. Amendment of Section 221
4. Amendment of Section 221
5. Amendment of Section 357
6. Amendment of Section 364
7. Citation

A BILL

FOR

AN ACT TO AMEND THE CRIMINAL CODE ACT CAP C.38 LAWS OF THE
FEDERATION OF NIGERIA, 2004 TO DELETE THE STATUTE OF LIMITATION
ON DEFILEMENT, INCREASE PUNISHMENT FOR THE OFFENCE OF KIDNAPING,
REMOVE GENDER RESTRICTIONS IN THE OFFENCE OF RAPE AND FOR
RELATED MATTERS

Sponsored Senator Oluremi Tinubu

[] Commencement

ENACTED by the National Assembly of the Federal Republic of
Nigeria-

- | | | |
|----|---|-----------------------|
| 1 | 1. The Criminal Code Act Cap C.38 LFN, 2004 (referred to as "the | Amendment of |
| 2 | Principal Act)" is amended as set out in this Bill. | Cap. C38 LFN,
2004 |
| 3 | 2. Section 218 of the Principal Act is amended by deleting in line 5 | Amendment of |
| 4 | the words; "A prosecution for either of the offences defined in this section | Section 218 |
| 5 | shall be commenced within two months from the date the offence is | |
| 6 | committed". | |
| 7 | 3. Section 221 of the Principal Act is amended by deleting in line | Amendment of |
| 8 | 10 the words; "A prosecution for either of the offences defined in this section | Section 221 |
| 9 | shall be commenced within two months from the date the offence is | |
| 10 | committed". | |
| 11 | 4. Section 221 is amended in line 4 by substituting for the words | Amendment of |
| 12 | 'idiot or imbecile', the words 'mentally challenged'. | Section 221 |
| 13 | 5. Section 357 of the Principal Act is amended in line 1 by | Amendment of |
| 14 | substituting for the words, 'woman or girl, without her consent, or with her | Section 357 |
| 15 | consent', the words, 'any person, without consent, or with consent,' | |
| 16 | 6. Section 357 of the Principal Act is amended in line 3 by | Amendment of |
| 17 | substituting for the words, 'in the case of a married woman, by personating | Section 357 |
| 18 | her husband, is guilty of an offence which is called rape', the words, 'in the | |

	1	case of a married man or woman, by personating his wife or her husband, is
	2	guilty of an offence which is called rape".
Amendment of Section 364	3	7. Section 364 (2) of the Principal Act is amended in line 5 by
	4	substituting for the words, "is guilty of a felony, and is liable to imprisonment
	5	for ten years", the words, "is guilty of a felony and is liable to imprisonment for
	6	life".
Citation	7	8. This Bill may be cited as the Criminal Code Act (Amendment)
	8	Bill, 2019.

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Criminal Code Act Cap c.38 Laws of the Federation of Nigeria, 2004 to delete the statute of limitation on defilement, increase punishment for the offence of kidnaping and remove gender restrictions in the offence of rape.

A BILL

FOR

AN ACT TO ESTABLISH A LAGOS STATE AND OTHER DESIGNATED AREAS SPECIAL ECONOMIC ASSISTANCE PROGRAMME, TO MAKE PROVISIONS FOR FEDERAL GRANTS TO LAGOS STATE AND OTHER DESIGNATED SPECIAL AREAS AND FOR OTHER CONNECTED PURPOSES

Sponsors:

Senator Oluremi Tinubu

Senator Solomon Olamilekan Adeola

Senator Sikiru Osinowo

[] Commencement

BE IT ENACTED by the National Assembly of the Federal Republic of Nigeria as follows:

- 1 **1.**-(1) There is hereby established a special area, consisting of Designation of
2 Lagos State and such areas as the Federal Government may designate from Lagos State as
3 time to time as may be determined. a special area
- 4 (2) By virtue of its designation, Lagos State and such special areas
5 shall be qualified for special economic assistance in such terms as are
6 established by this Act.
- 7 **2.**-(1) The Federal Government shall pay to Lagos State and such Grant Aid
8 other areas as may from time to time be designated, a financial grant in aid to
9 supplement the revenue accruable to the State from the Federation Account.
- 10 (2) The financial grant payable under this section shall be
11 determined for each year by the President on advice by the Governor of such
12 special area, having regard to the total revenues accruing to the Federation
13 Account directly from taxes, levies, duties and other charges on individuals
14 and corporate bodies within the territory of such special area:
15 Provided that-

	1	(a) the financial grant shall not be less than 1% of the share of revenue
	2	allocated to the Federal Government in the Federation Account; and
	3	(b) It shall be payable only upon appropriation by the National
	4	Assembly in the Federal Government Budget for the relevant year.
Broad objectives of the financial grant	5	3. The financial grant which shall be payable at the time of any
	6	distribution from the Federation Account shall be employed in furtherance of
	7	the following broad objectives:
	8	(a) building of new road, bridges, railways and other public
	9	infrastructure;
	10	(b) maintenance of existing infrastructure to keep them serviceable
	11	and ease the movement of traffic across the State;
	12	(c) improvement of facilities in public primary and secondary
	13	schools;
	14	(d) building of Police stations, prisons, and other security
	15	establishments;
	16	(e) procurement of equipment for public health institutions; and
	17	(f) promotion of a conducive socio-economic environment for the
	18	assistance of Federal Institutions and related activities as well as the
	19	improvement of the State Government's capacity to host the increasing number
	20	of personnel and activities resulting therefrom.
Expenditure to be approved by the State legislature	21	4. Expenditure of financial grants made under this Act shall be based
	22	on specific budgetary items approved for each year by the State House of
	23	Assembly.
Establishment of a Joint Committee	24	5. There shall be established a Committee to be known as the Joint
	25	Special Area Development Committee which shall consist of:
	26	(1)(a) three members to be appointed by the President and
	27	Commander in Chief of the Federal Republic of Nigeria;
	28	(b) three members to be appointed by the Governor of the Special Area.
	29	(2) The President shall appoint one of the members nominated by him
	30	to act as Chairman of the Committee while the Governor shall appoint one of

1 the members nominated by him to act as Secretary.

2 (3) Members of the Joint Committee shall hold office for a period Cessation of
3 of 5 years. membership

4 (4) Meetings of the joint committee shall hold:

5 (a) Not less than four times in a year and on such other occasions as
6 the Joint Committee may consider necessary;

7 (b) within the jurisdiction of the designated special area

8 (5) The administrative expenses of the Joint Committee shall be
9 borne by the State Government of designated special area.

10 (6) Notwithstanding the provision of section 5(3) of this Act, a
11 member of the Committee shall cease to hold office if he-

12 (a) becomes bankrupt or makes a compromise with his creditors;

13 (b) is convicted of a felony or any offence involving dishonesty,
14 corruption or fraud;

15 (c) becomes incapable of carrying out the functions of his office
16 either by reason of an infirmity of mind or body;

17 (d) resigns his appointment by notice under his hand, addressed to
18 the President in the case of a person appointed by the President or
19 addressed to the Governor in the case of a person appointed by the
20 Governor;

21 (e) has been found guilty of violation of the code of conduct or
22 serious misconduct in relation to his duties.

23 (7) When a vacancy occurs in the membership of the Committee, it
24 shall be filled by the appointment of a successor to hold office for the
25 remainder of the term of office of his predecessor provided that the
26 successor shall represent the same interest as his predecessor.

27 6. The Joint Committee shall prepare a report to be presented to
28 the President and the Governor respectively not later than September 30 of
29 each year with information on the following:

30 (a) level of activities and revenues accruing from Federal

	1	Institutions and agencies in Lagos State and such designated special area;
	2	(b) current or anticipated problems which might impede the
	3	operations of relevant Federal or State agencies;
	4	(c) plan of action for improving the operation of such federal agencies
	5	in Lagos State and other designated special area;
	6	(d) recommendations on the amount of grant to be made to Lagos
	7	State and other designated area pursuant to section 2(2) of this Act; and
	8	(e) any other matter which in the opinion of the Committee ought to be
	9	given further consideration and necessary action by the President and the
	10	Governor.
Power of Joint Committee	11	7. The Joint Committee shall have power to-
	12	(a) request information from any officer or agency of a State or
	13	Federal Institution or from private individuals pertaining to the scope of its
	14	reporting activity provided that all information required from Federal agencies
	15	shall be procured through the members appointed by the President while
	16	information required from State agencies shall be procured through the
	17	members appointed by the Governor;
	18	(b) formulate general policy guidelines for the discharge of its
	19	functions;
	20	(c) regulate its proceedings and make standing orders with respect to
	21	holding of its meetings, notices to be given, the keeping of minutes of its
	22	proceedings and such other matters as the Committee may from time to time
	23	determine.
Allowances and benefits	24	8.-(a) There shall be paid to the members of the Committee such
	25	sitting allowances and benefits as may be determined by the Government of
	26	such designated Special area from time to time.
Interpretation	27	9. In this Bill-
	28	'Governor' means the Governor of Lagos State or Governor of such areas
	29	designated as Special;
	30	'President' means the President of the Federal Republic of Nigeria.

- 1 **10.** This Bill may be cited as the Lagos State and Special Areas Citation
2 Economic Assistance Bill, 2019.

EXPLANATORY MEMORANDUM

This Bill seeks to grant special status to Lagos State in recognition of its importance as the Commercial nerve centre, its unique mega city status, former Federal Capital of Nigeria and the and its strategic socio-economic significance in Nigeria; and other areas as may be designated from time to time. In addition, the Bill seeks the provision of financial grants to Lagos State and such designated special areas pursuant to section 164(1) of the 1999 Constitution.

A BILL

FOR

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF THE NATIONAL RELIGIOUS EQUITY COMMISSION AND TO PROHIBIT ALL FORMS OF RELIGIOUS DISCRIMINATION, RELIGIOUS VICTIMIZATION, RELIGIOUS HARASSMENT, HATE SPEECHES, AND FOR MATTERS CONNECTED THEREWITH

Sponsored by Senator Stella Oduah

[] Commencement

BE IT ENACTED by the National Assembly of the Federal Republic of Nigeria as follows:

1 PART 1 - ESTABLISHMENT OF THE NATIONAL RELIGIOUS EQUITY 2 COMMISSION

3 1.-(1) There is hereby established a body to be known as the Establishment
4 National Religious Equity Commission (in this Act referred to as the of the National
5 "Commission"). Religious Equity
Commission

6 (2) The Commission shall be a body corporate with perpetual
7 succession and a common seal and may sue and be sued in its corporate
8 name.

9 2.-(1) There shall be for the Commission, a Governing Council (in Governing
10 this Act referred to as "the Council") which shall be responsible for the Council of the
11 discharge of the Functions of the Commission. Commission

12 (2) The Council shall consist of-

13 (a) A Co-Chairman who shall be a nominee of the Nigerian
14 Supreme Council for Islamic Affairs;

15 (b) A Co-Chairman who shall be a nominee of the Christian
16 Association of Nigeria;

17 (c) A representative each of the following Federal Ministries, that
18 is-

- 1 (i) Justice;
- 2 (ii) Police Affairs;
- 3 (iii) Internal Affairs.
- 4 (d) Two representatives of the National Human Rights Commission;
- 5 (e) Two representatives of a registered Network of Muslim Human
- 6 rights organisations in Nigeria;
- 7 (f) Two representatives of a registered Network of Christian Human
- 8 rights organisations in Nigeria;
- 9 (g) Two legal practitioners who shall not have less than ten years post
- 10 qualification experience and each to be nominated by the Christian Association
- 11 of Nigeria and the Nigerian Supreme Council for Islamic Affairs respectively;
- 12 (h) three representatives of the media, at least, two of whom shall be
- 13 from the private sector;
- 14 (i) three other persons to represent faiths other than Christianity and
- 15 Islam; and
- 16 (j) the Executive Secretary of the Commission.
- 17 (3) The Co-Chairmen and members of the Commission shall be-
- 18 (a) persons of proven integrity;
- 19 (b) persons of proven record of religious tolerance and inter-faith
- 20 cooperation; and
- 21 (c) appointed by the President, Commander-in-Chief of the Armed
- 22 Forces, on the recommendation of the Nigerian Supreme Council for Islamic
- 23 affairs and Christian Association of Nigeria and the Attorney General in the
- 24 case of items (c), (d), (h), (i) and (j).
- 25 (4) The supplementary provisions set out in the Schedule to this Act
- 26 shall have effect with respect to the proceedings of the Council and the other
- 27 matters contained therein.
- 28 **3.-(1)** A member of the Council, other than the Executive Secretary,
- 29 shall hold office for a term of four years and may be re-appointed for one
- 30 further term of four years and no more.

Tenure of Office

1 (2) A member of the Council may at any time resign his office in
2 writing addressed. to the President, Commander-in-Chief of the Armed
3 Forces and which resignation shall become effective on acceptance by the
4 President, Commander- in-Chief of the Armed Forces.

5 (3) Members of the Council shall be paid such allowances as may
6 be determined by the Federal Government.

7 **4.-(1)** A member of the Council shall cease to hold office if-

Cessation of
Membership

8 (a) he becomes of unsound mind;

9 (b) he becomes bankrupt or makes a compromise with his
10 creditors;

11 (c) he is convicted of a felony or of any offence involving
12 dishonesty, religious discrimination, terrorism; or

13 (d) he is guilty of serious misconduct in relation to his duties.

14 (2) A member of the Council may be removed from office by the
15 President, Commander-in-Chief of the Armed Forces if after due
16 consultation with the heads of the Nigerian Supreme Council of Islamic
17 Affairs and the Christian Association of Nigeria (CAN) he is satisfied that it
18 is not in the interest of the public that the member should remain in office.

19 (3) Where a vacancy occurs in the membership of the Council, it
20 shall be filled by the appointment of a successor to hold office for the
21 remainder of the term of office of his predecessor, so however that the
22 successor shall represent the same interest and shall be appointed by the
23 President, Commander-in- Chief of the Armed Forces.

24 PART II - FUNCTIONS AND POWERS

25 **5.** The Commission shall-

Functions of the
Commission

26 (a) deal with all matters relating to the protection of the
27 fundamental human right to freedom of religion and belief as guaranteed by
28 the Constitution of the Federal Republic of Nigeria, the African Charter, the
29 United Nations Charter and. the Universal Declaration on Human Rights

- 1 and other international treaties on human rights to which Nigeria is a signatory;
- 2 (b) monitor, investigate and prosecute all cases of religious
- 3 discrimination, victimization and harassment and take such other actions as it
- 4 may deem expedient in each circumstance;
- 5 (c) assist victims of religious discrimination or violations and seek
- 6 appropriate redress and remedies on their behalf;
- 7 (d) undertake studies on all matters relating to religious rights and
- 8 practices and assist the Federal Government in the formulation of appropriate
- 9 policies on the guarantee of right to freedom from religious discrimination and
- 10 victimization;
- 11 (e) Monitor and investigate all cases of religious extremism, hate
- 12 speeches and utterances meant to incite religious tension and prosecute persons
- 13 responsible for such hate speeches;
- 14 (f) Detect early warning signals of speeches or acts that can trigger
- 15 religious tension and take appropriate measures to curtail such;
- 16 (g) Review the safeguards provided by or under the Constitution or
- 17 any law for the time being enforce for the protection of religious rights and
- 18 recommend measures for their effective implementation;
- 19 (h) review the factors, including acts of bigotry, stereotyping,
- 20 religious profiling, terrorism and religious extremism that inhibit the
- 21 enjoyment of the free exercise of religious rights and recommend appropriate
- 22 remedial measures;
- 23 (i) publish regular reports on the state of religious rights protection
- 24 and promotion in Nigeria;
- 25 (j) create awareness and promote advocacy through seminars,
- 26 workshops and conferences on religious harmony and inter-faith peaceful co-
- 27 existence and any other programmes;
- 28 (k) participate in all international activities relating to the promotion
- 29 and protection of human rights especially as it relates to freedoms of religious
- 30 beliefs and expressions;

1 (l) maintain a library, collect data and disseminate information and
2 materials on inter-religious harmony and coexistence; and

3 (m) carry out all such other functions as are necessary or expedient
4 for the performance of these functions under the Act.

5 **6.** The Commission shall have power to-

Powers of the
Commission

6 (a) do all things which by this Act or any other enactment are
7 required or permitted to be done by the Commission; and

8 (b.) do such other things as are necessary or expedient for the
9 performance of its functions under this Act.

10 **7.** There shall be a Legal, Investigation and Prosecution
11 Department which shall be responsible for prosecuting offences related to
12 the violation of religious rights.

Legal and
Prosecution
Department

13 PART III - PROHIBITED ACTS AND PROCEDURE OF INQUIRY

14 AND REDRESS

15 **8.-(1)** All direct or indirect forms of religious discrimination,
16 religious victimization, religious harassment and religiously induced hate,
17 speeches are hereby prohibited.

Prohibition of
Discrimination,
Harassment and
Victimization

18 (2) All complaints relating to any or all of the above prohibited acts
19 mentioned in subsection (1) of this section shall be forwarded to the
20 Commission by persons affected by such acts or their representatives.

21 **9.** The Commission while inquiring into the complaints of
22 violations of religious rights may-

Inquiry into
Complaints

23 (a) call for information or report from an individual, private or
24 public corporations, or government agency or any other authority or
25 organization subordinate thereto within such time as may be specified by it:

26 Provided that if the information or report is not received within the time
27 stipulated by the Commission, it may proceed to inquire into the complaint
28 on its own;

29 (i) if, on receipt of information or report, the Commission is
30 satisfied either that no further inquiry is required or that the required action

	1	has been initiated or taken by the concerned individual, private or public
	2	corporation, or government agency, it may not proceed with the complaint and
	3	inform the complainant accordingly;
	4	(b) Without prejudice to anything contained in clause (a), if it
	5	considers necessary, having regard to the nature of the complaint, initiate an
	6	inquiry.
Steps during and after inquiry	7	10. The Commission may take any of the following steps during or
	8	upon the completion of an inquiry held under this Act, namely-
	9	(a) Where the inquiry discloses the commission of violation of
	10	religious rights and freedom or negligence in the prevention of violation of
	11	religious rights or abetment thereof by a private individual or public servant, it
	12	may direct the concerned individual or Government authority:
	13	(i) To make payment of compensation or damages to the complainant
	14	or to the victim or the members of his family as the Commission may consider
	15	necessary:
	16	(ii) to initiate proceedings for prosecution or such other suitable
	17	'action as the Commission may deem fit against the concerned person or
	18	persons;
	19	(iii) to take such further action as it may think fit;
	20	(b) direct the concerned individual, private or public corporation, or
	21	government agency at any stage of the inquiry, for the grant of such immediate
	22	interim relief to the victim or the members of his family as the Commission
	23	may consider necessary.
	24	Part IV - Staff
Executive Secretary of the Commission	25	11.-(1) There shall be for the Commission an Executive Secretary,
	26	who shall be the chief executive of the Commission and be appointed by the
	27	President, Commander-in-Chief of the Armed Forces, on the recommendation
	28	of the Attorney-General of the Federation.
	29	(2) The Executive Secretary shall hold office for a term of five years
	30	in the first instance on such terms and conditions as the President; Commander-

1 in-Chief of the Armed Forces, may, on the recommendation of the Attorney-
2 General of the Federation determine, and may be reappointed for one further
3 term of five years and no more.

4 (3) Subject to such general directions as the Council may give, the
5 Executive Secretary shall be responsible for the day-to-day administration
6 of the Commission and the implementation of the decisions of the Council.

7 (4) The Executive Secretary shall perform the functions of keeping
8 the record of proceedings and decisions of the Council and such other
9 functions as the Council may, from time to time, direct.

10 12.-(1) The Council shall have power to appoint directly, and either
11 on transfer or on secondment from any public service in the Federation, such
12 number of employees as may, in the opinion of the Council, be required to
13 assist the Commission in the discharge of any of its functions under this Act,
14 and shall have power to pay to persons so employed such remuneration
15 (including allowances) as the Council may determine.

Others Staff of
the Commission
etc.

16 (2) The terms and conditions of service (including terms and
17 conditions as to remuneration, allowances, pensions, gratuities and other
18 benefits) of the persons employed by the Commission shall be as determined
19 by the Council from time to time.

20 (3) The Council may engage such consultants and advisers as it
21 may require for the proper and efficient discharge of the functions of the
22 Commission.

23 13. The Commission may, subject to the provisions of this Act,
24 make staff regulations relating generally to the conditions of service of the
25 employees of the Commission and without prejudice to the generality of the
26 foregoing, such regulations may provide for-

Staff Regulation

27 (a) the appointment, promotion and disciplinary control (including
28 dismissal) of employees of the Commission; and

29 (b) appeals by such employees against dismissal or other
30 disciplinary measures.

Conditions of Service	1	14. The Commission shall, with the approval of the Attorney-General
	2	of the Federation, determine its conditions of service, including pensions and
	3	gratuities, as is appropriate for its employees.
Pensions, Cap. 346 LFN	4	15.-(1) It is hereby declared that service in the Commission is a
	5	scheduled service and shall be deemed to be pensionable under the Pensions
	6	Act and, accordingly, employees of the Commission shall in respect of their
	7	service in the Commission, be entitled to pensions, gratuities and other
	8	retirement benefits as are prescribed thereunder.
	9	(2) Notwithstanding the provisions of subsection (1) of this section,
	10	nothing in this Act shall prevent the appointment of a person to any office on
	11	terms which preclude the grant of a pension or gratuity in respect of that office.
	12	PART V - FINANCIAL PROVISIONS
Funds of the Commission	13	16.-(1) The Commission shall establish and maintain a fund which
	14	shall be applied towards the discharge of its functions under this Act.
	15	(2) There shall be paid and credited to the fund established pursuant to
	16	subsection (1) of this section-
	17	(a) such sums as may be provided by the Government of the
	18	Federation for the Commission;
	19	(b) any fees charged for services rendered by the Commission; and
	20	(c) all other sums accruing to the Commission by way of gifts,
	21	testamentary depositions, endowments and contributions from philanthropic
	22	persons and organisations or otherwise however.
Power to accept gifts	23	17.-(1) The Commission may accept gifts of land, money or other
	24	property on such terms and conditions, if any, as may be specified by the person
	25	or organisation making the gift.
	26	(2) The Commission shall not accept any gift if the conditions
	27	attached by the person or organisation making the gift are inconsistent with the
	28	functions of the Commission.
Borrowing Powers etc.	29	18.-(1) The Council may, with the consent or in accordance" with any
	30	specific authority given by the Attorney-General of the Federation, borrow by

1 way of loan or overdraft from any source approved by the Attorney-General
2 of the Federation, such specified amount of money as may be required by the
3 Commission for meeting its obligations and discharging its functions under
4 this Act.

5 (2) The Council may, subject-to the provisions of this Act and the
6 conditions of any trust created in respect of any property, invest all or any of
7 its funds with consent or general authority of the Attorney-General of the
8 Federation.

9 (3) The Council may invest any surplus funds of the Commission
10 in securities prescribed by the Trustee Investments Act or such other
11 securities as may, from time to time, be approved by the Attorney-General of
12 the Federation.

13 (4) Subject to the provisions of the Land Use Act, and any special
14 or general direction which the Attorney-General of the Federation may give
15 in that behalf, the Council may acquire or lease any land required for its
16 purpose under this Act.

17 19.-(1) The Council shall cause to be prepared, not later than 30th
18 December in each year, an estimate of the expenditure and income of the
19 Commission during the next succeeding year and when prepared they shall
20 be submitted, through the Attorney-General of the Federation, to the Federal
21 Executive Council for approval.

Annual Estimates,
Accounts and Audit

22 (2) The Council shall cause to be kept proper accounts and proper
23 records in relation thereto and when certified by the Council such accounts
24 shall be audited as provided in subsection (3) of this section.

25 (3) The accounts of the Commission shall be audited by auditors
26 appointed from the list of auditors and in accordance with the guidelines
27 issued by the Auditor-General of the Federation and the fees of the auditors
28 and the expenses for the audit generally shall be paid from the funds of the
29 Commission.

Annual Report	1	20. The Council shall not later than six months after the end of each
	2	year, submit, through the Attorney-General of the Federation, to the Federal
	3	Executive Council a report on the activities of the Commission and its
	4	administration during the immediately preceding year and shall include in the
	5	report the audited accounts of the Commission and the auditors comments
	6	thereon.
	7	PART V - MISCELLANEOUS PROVISIONS
Matters not subject to jurisdiction of the Commission	8	21. The Commission shall not inquire into any matter which is
	9	pending before a Court of Records of a State or Federal Government or before
	10	the National Human Rights Commission.
Power of the Attorney General	11	22. Subject to the provisions of this Act, the Attorney-General of the
	12	Federation may give to the Council such directives of a general nature with
	13	regard to the exercise by the Council of its functions under this Act;
Regulations	14	23. The Attorney-General may make such regulations as he deems to
	15	be necessary or expedient for giving full effect to the provisions of this Act
Interpretation	16	24. In this Bill, unless the context otherwise requires-
	17	"Commission" means the National Religious Equity Commission established
	18	under Section 1 (1) of this Act;
	19	"Council" means the Governing Council established for the Commission under
	20	Section 2 (1) of this Act;
	21	"Harassment", means conduct or actions with the purpose or effect of violating
	22	the dignity of a person and of creating an intimidating, hostile, degrading,
	23	humiliating or offensive environment;
	24	"Direct discrimination" means the treatment of a person less favourably than
	25	others because of his religion or belief;
	26	"Indirect discrimination" means practices, criteria, policies or employment
	27	rules which, when equally applied to, all employees, have the effect of
	28	disadvantaging people of a particular religion or belief;
	29	"victimisation" means the treatment of a person less favourably for having
	30	made a complaint about religious discrimination, or having supported another

1 person in their complaint procedure.

2 **25.** This Bill may be cited as the National Religious Equity Citation
3 Commission Bill, 2019.

4 SCHEDULE

5 *Section 2 (4)*

6 SUPPLEMENTARY PROVISIONS RELATING TO THE COUNCIL, ETC

7 *Proceedings of the Council*

8 1.- (1) Subject to this Act and section 27 of the Interpretation Act,
9 the Council may make standing orders regulating its proceedings or those of
10 any of its committees.

(2) The quorum of the Council shall be eleven members, including the Chairman and Co-Chairman or, in their absence, the person elected under paragraph 2(2) of this Schedule to preside, and nine other members and the quorum of any committee of the Council shall be determined by the Council.

2.-(1) The Council shall meet at least once a month in each calendar year and subject thereto, the Council shall meet whenever it is summoned by the Co-Chairmen, and if the Co-Chairmen are required to do so, by notice given to them by not less than six other members, they shall summon a meeting of the Council to be held within fourteen days from the date on which the notice is given.

(2) At any meeting of the Council, Co-Chairmen shall preside but if any of both is absent, the members present at the meeting shall elect one of their number to preside at the meeting.

(3) Where the Council desires to obtain the advice of any person-on a particular matter, the Council may co-opt him to the Council for such period as it thinks fit, but a person who is in attendance by virtue of this subparagraph shall not be entitled to vote at any meeting of the Council and shall not count towards a quorum.

1 (4) The decision of the Council shall be by simple majority.

2 *Committees*

3 3.-(1) The Council may appoint one or more committees to carry out,
4 on behalf of the Council, such of its functions as the Council may determine.

5 (2) A committee appointed under sub-paragraph (1) of this paragraph
6 shall consist of such number of persons (not necessarily members of the
7 Council) as may be determined by the Council, and a person other than a
8 member of the Council, shall hold office on the committee in accordance with
9 the terms of his appointment.

10 (3) A decision of a committee of the Council shall be of no effect until
11 it is confirmed by the Council.

EXPLANATORY MEMORANDUM

The Bill seeks to establish the National Religious Equity Commission to be charged, amongst other things, with the task to monitoring, investigating and prosecuting cases of religious discrimination, religious harassment and religious victimization in Nigeria.

FOOD SECURITY BILL, 2019

ARRANGEMENT OF CLAUSES

Clause

PART I - PRELIMINARY

1. Short Title
2. Interpretation
3. Object and purposes
4. Guiding principles

PART II - THE RIGHT TO FOOD

5. Right to food
6. Obligations of the government
7. Obligation relating to freedom from hunger
8. Child nutrition
9. Pregnant and lactating women
10. Prohibition of discrimination

PART III - ESTABLISHMENT OF THE FOOD SECURITY AGENCY

11. Establishment of the Agency
12. Functions of the Agency
13. Headquarters of the Agency

PART IV - MANAGEMENT OF THE AGENCY

14. Board of the Agency
15. Qualifications for appointment
16. Tenure of office
17. Remuneration of chairperson.
18. Vacation of office.
19. Powers of the Board.
20. Committees of the Board.
21. Delegation by the Board.
22. Conduct of business and affairs of the Board.
23. Director - General.

24. Tenure of office of Director - General

25. Functions of the Director - General

26. Removal of Director - General

27. Staff of the Agency

28. Common seal of the Agency

29. Protection from personal liability

PART V - THE SECRETARIAT

30. The Secretariat

31. Functions of the Secretariat

PART VI - STATES FOOD SECURITY COMMITTEES

32. Establishment of State Food Security Committees

33. Functions of the State Food Security Committees

34. Conduct of affairs of the State Food Security Committees

PART VII - FOOD INSECURITY AND INFORMATION MAPPING SYSTEMS

35. Establishment of information and mapping systems

36. Food impact assessments

PART VIII - POWERS OF THE PRESIDENT IN SITUATIONS OF

FOOD EMERGENCY

37. Food emergency

PART IX - FINANCIAL PROVISIONS

38. Non-money Bill status

39. Investment of funds

40. Financial Year

41. Annual Estimates

42. Annual Report

43. Accounts and Audit

PART X - MISCELLANEOUS PROVISIONS

44. Prohibition against the infringement of the right to food.

45. Offences related to diverting food meant for the food distribution or subsidy programme

-
46. Offences related to the procurement of food items or services
 47. Offences related to the administering of the eligibility criteria index
 48. Offences relating to the issuance and use of the food eligibility card
 49. General penalty
 50. Public participation in the advancement of food security

PART XI - PROVISIONS ON DELEGATED LEGISLATION

51. Regulations

FIRST SCHEDULE - PROVISION AS TO THE CONDUCT OF BUSINESS
AND AFFAIRS OF THE BOARD

SECOND SCHEDULE - THE ELIGIBILITY CRITERIA INDEX

A BILL

FOR

AN ACT TO MAKE PROVISION FROM FREEDOM FROM HUNGER AND THE
RIGHT TO ADEQUATE FOOD OF ACCEPTABLE QUALITY; THE RIGHT OF
EVERY CHILD TO BASIC NUTRITION AND FOR CONNECTED PURPOSES

Sponsored by Senator Theodore Orji

[] Commencement

ENACTED by the National Assembly of the Federal Republic of
Nigeria, as follows-

PART I - PRELIMINARY

- | | | |
|----|--|----------------|
| 1 | 1. This Bill may be cited as the Food Security Bill, 2019. | Short Title |
| 2 | 2. In this Act, unless the context otherwise requires- | Interpretation |
| 3 | “access” in relation to food means the physical, economic and social access | |
| 4 | by a person or households to food through production, purchase or through | |
| 5 | programmes implemented by the State to ensure that the right of every | |
| 6 | person who is otherwise unable to procure food, is actualised; | |
| 7 | “adequate food” means the availability of food in a quantity and quality | |
| 8 | sufficient to satisfy the dietary needs of individuals, free from adverse | |
| 9 | substances and acceptable within a given culture; | |
| 10 | “at risk persons” are food-poor persons who do not have a competent social | |
| 11 | support system and by reason of infancy, pregnancy, advanced years, | |
| 12 | infirmity or any other reason determined by the Agency from time to time | |
| 13 | cannot produce or purchase essential food items and commodities in | |
| 14 | adequate quantity and quality; | |
| 15 | “Agency” means the Food Security Agency established under section 11; | |
| 16 | “Minister” means the Minister responsible for matters related to agriculture | |
| 17 | and rural development; | |
| 18 | “competent social support system” refers to familial or other relationships | |
| 19 | implying legal duties; | |

1 “designated agricultural commodity” means any agricultural food commodity
2 designated as essential for the food security of the country by the Minister in
3 consultation with the Agency;

4 “essential foodstuffs and commodities” include maize, beans, wheat, rice,
5 milk, sugar, cooking fat or oil, paraffin and any other commodity as designated
6 by the Minister in consultation with the Agency;

7 “eligibility criteria index” means the index formulated by the Agency in
8 accordance with the Second Schedule and applied by the State Food Security
9 Committees to determine the levels of access to food by potential food poor
10 persons and their eligibility for the food distribution programme or the food
11 subsidy programme;

12 “emergency food assistance” refers to food provided to both food-poor persons
13 and non-food-poor persons during times of severe food shortage occasioned by
14 humanitarian disasters;

15 “family support programme” means the initiatives put in place by the Federal
16 and State Governments to raise the capacity of food poor persons, households
17 and communities to attain the capacity to access food by themselves through
18 production or purchase;

19 “food distribution infrastructure” refers to the entire complement of
20 individuals, agencies, institutions, organisations, centres and such other organs
21 as the State food security committee will designate from time to time to
22 implement the food distribution programme and the food subsidy programme
23 in the State;

24 “food distribution programme” refers to the programme established by the
25 Agency and the State Food Security Committees for the benefit of at risk
26 persons;

27 “food of acceptable quality” means food whose value of quality is determined
28 as fit for consumption based on the criteria of food safety, nutrition content and
29 standards set by the relevant certification agencies such as the Standards
30 Organisation of Nigeria or based on international standards adopted by, or

- 1 applicable to Nigeria by National Agency for Food and Drugs
2 Administration and Control;
- 3 “food production” means an activity or process of producing, preparing,
4 processing, making, preserving, packing or repackaging and or changing
5 the form of food;
- 6 “food security” means a situation where all people, at all times have regular
7 and permanent physical and economic access to sufficient, safe and
8 nutritious food to meet their dietary needs and food preferences for an active
9 and healthy life;
- 10 “food subsidy programme” refers to the programme established by the
11 Agency and the State Food Security Committees for the benefit of persons
12 with limited capability as determined by the Agency and State Food Security
13 Committees;
- 14 “food” means everything that originates from biological sources and water,
15 whether processed or not, which is designated as an eatable or beverage for
16 human consumption, including food additive materials, food raw material
17 and other materials used in the process of preparation, processing and or the
18 making of an eatable or beverage;
- 19 “food eligibility card” is the card issued to at risk persons and persons with
20 limited capability by a State food security committee to authenticate their
21 eligibility for the food distribution programme and the food subsidy
22 programme;
- 23 “food-poor persons” means persons, including vulnerable persons, who
24 cannot through their own or any other means produce or purchase essential
25 food items and commodities in adequate quantity and quality for short or
26 extended periods of time;
- 27 “freedom from hunger” means a situation where all persons have access to a
28 level of food, capable of meeting the recommended minimum dietary
29 requirements as the Agency may prescribe;
- 30 “malnutrition” means poor nutritional status caused by nutritional

Object and
purposes

- 1 deficiency or excess;
- 2 “minimum amount of food” means the amount of food required to meet the
- 3 minimum nutritional needs of an individual, according to age, sex, occupation
- 4 and health status, provided in-kind, in equivalent monetary value, vouchers or
- 5 other prescribed form;
- 6 “persons with limited capability” means a food poor person who in spite of
- 7 having a competent social support system are unable to produce or purchase
- 8 essential food items and commodities in adequate quantities and quality for
- 9 short or extended periods of time;
- 10 “right to food” means the right of every person to have regular, permanent and
- 11 free access, at all times, either directly or by means of financial purchases, to
- 12 quantitatively and qualitatively adequate, sufficient and safe food,
- 13 corresponding to his or her cultural traditions and which ensures a physical and
- 14 mental, individual or collective fulfilling and dignified life free of fear of
- 15 hunger or under nutrition;
- 16 “vulnerable persons” include infants, children, school going children, pregnant
- 17 and nursing mothers, the elderly, internally displaced persons, people with
- 18 disabilities, sick persons with chronic diseases such as HIV/AIDS, victims of
- 19 conflict, rural people in precarious livelihood situations, marginalised
- 20 populations in urban areas, groups at risk of social marginalisation and
- 21 discrimination and any other group that may be identified from time to time.
- 22 **3.** The object and purposes of this Act are-
- 23 (a) to provide a framework that promotes the realisation of the right to
- 24 freedom from hunger and access to food of acceptable quality as a fundamental
- 25 human right;
- 26 (b) to provide a framework that promotes the elimination and
- 27 prevention of discrimination of marginalized groups in the access and
- 28 distribution of food;
- 29 (c) to provide a framework that promotes food production, self-
- 30 sustenance and food security in relation to all persons in Nigeria;

1 (d) to provide a framework and mechanisms for the coordinated
2 implementation of the national policy, programmes and plans on food
3 security by the states governments;

4 (e) to provide a mechanism for ensuring that food poor persons
5 access food at all times in adequate quantities and quality through the
6 implementation of State sponsored programmes.

7 (f) to provide for the establishment of institutions that will advance
8 co-operative governance and procedures for co-ordinating food security
9 functions exercised by the State;

10 (g) to provide a framework for the planning, budgeting and
11 implementation of the national policy on food security and nutrition using a
12 rights as approach and to ensure the participation of rights holders and the
13 accountability of duty bearers;

14 (h) to guarantee the integration of the needs of vulnerable persons
15 in food and nutrition strategies;

16 (i) to ensure that food is treated as a national strategic resource;

17 (j) to ensure that emergency situations that threaten mass access to
18 food are anticipated, mitigated and addressed with equity and speed; and

19 (k) to provide for a cross-sectoral networking platform comprising
20 all relevant ministries, agencies and actors concerned with the production,
21 storage, and sale of food for purposes connected to ensuring access to food
22 by all Nigerians at all times.

23 4. All persons under this Act shall, in the performance of their
24 functions under this Act, be guided by the following principles-

Guiding
Principles

25 (a) universality, non-discrimination and equity in the access to
26 adequate food;

27 (b) preservation of the freedom and dignity of every human being;

28 (c) accountability of duty bearers and transparency in the food
29 sector particularly emergency food aid;

30 (d) coordinated public participation in the formulation, ion,

1 implementation, monitoring and control of policies and plans related to food
2 and nutrition security in every sector of government;

3 (e) integrity and accountability in the determination of the food poor
4 status of persons taking into account any other assistance they are eligible for
5 including development funds or assistance from the government targeting
6 specific categories of persons including women and the youth for the
7 improvement of their general well being;

8 (f) empowerment and capacity building as a means of facilitating the
9 attainment of the right to food;

10 (g) targeted empowerment and capacity building initiatives for both
11 at risk persons and persons with limited capability through the application of
12 State sponsored programmes in order to enable those receiving assistance
13 produce or purchase their own food in the shortest time possible;

14 (h) transparency in the implementation of programmes and activities
15 relating to food security and the allocation and utilization of public and private
16 resources;

17 (i) availability and access to timely and reliable information through
18 the establishment of a simple fair and accessible procedure enabling a person to
19 seek information relevant to the enjoyment of the right to food; and

20 (j) ensure that interventions are based on objective information and
21 methods, and monitoring mechanisms and regular evaluations are established,
22 thus ensuring transparency in the public management and social audit and that
23 the needs of the population are taken into account.

24 PART II - THE RIGHT TO FOOD

Right to food

25 **5. -(1)** Pursuant to the provision of this Bill, every person has the right
26 to be free from hunger and to have adequate food of an acceptable quality.

27 (2) For the enjoyment of the right to adequate food and freedom from
28 hunger, the Federal and State Governments shall-

29 (a) respect, protect and fulfil the human right to food and guarantee
30 mechanisms for its enforcement;

1 (b) ensure the availability, accessibility, adaptability and
2 acceptability of food for all in Nigeria by making provision for access to
3 production resources, income and support and maintaining an enabling
4 environment in which households can attain adequate access to food and
5 nutrition through their own efforts;

6 (c) promote the production of diverse crops and foods and put in
7 place measures including irrigation schemes, water harvesting schemes and
8 other programmes that ensure the availability of adequate food for all;

9 (d) put in place mechanisms that ensure the availability of farm
10 inputs and implements and other mechanisms of food production in order to
11 facilitate food production;

12 (e) ensure physical access to food that meets the minimum dietary
13 needs of persons or communities suffering from or threatened with
14 starvation;

15 (f) put in place adequate infrastructure to facilitate access and
16 circulation of food particularly in areas affected by food insecurity.

17 (g) formulate and implement the family support programme and
18 other appropriate programmes targeting-

19 (I) poor persons, households and communities for the greater
20 enhancement of their ability to produce or purchase essential food items and
21 commodities in adequate quantities and quality; and

22 (ii) at risk persons and persons with limited capability for the
23 purpose of building their capacity to access food on their own through
24 interventions that mitigate the factors that cause them to be food poor;

25 (h) put in place measures to ensure the availability and
26 accessibility of food for individuals, groups and communities caught up in
27 food emergencies and humanitarian disasters;

28 (i) protect individuals, groups and communities from
29 encroachment or interference by any person to the access to food;

30 (j) ensure the ability of citizens to feed themselves by protecting

Obligations of
the government

1 citizens from the activities of private actors by establishing protective
2 mechanisms against arbitrary evictions from land, eliminating collusion by
3 private business to control food market-prices, enforcing laws on minimum
4 wages, preventing and remedying pollution of land, water and other sources of
5 livelihood by private actors and guaranteeing the safety of food in the market
6 and such other activities as they may consider necessary;

7 (k) take all reasonable measures to ensure that food resources and
8 sources of food production are protected from destruction and are sustained for
9 future use;

10 (l) monitor and evaluate strategies and programmes for the realization
11 of the right to be free from hunger and the right to food adequate food;

12 (m) provide an opportunity for the public to develop their
13 understanding, skills and capacity necessary for achieving equitable and
14 effective participation in the formulation, implementation and monitoring of
15 any policies, strategies or programme interventions aimed at realizing food and
16 nutrition security; and

17 (n) guarantee transparency and accountability in the design and
18 implementation of programmes and interventions by ensuring that such
19 programmes and interventions on food security are based on objective
20 information and methods and that they are regularly monitored and assessed.

21 **6. -(1)** The Federal and State governments shall to the extent of their
22 constitutional mandate promote the physical and economic access to adequate
23 food of acceptable quality.

24 (2) In ensuring that the Federal Government fulfils its obligations
25 under subsection (1), the Agency shall-

26 (a) take measures to create the opportunities and environment in
27 which the right to adequate food can be realised;

28 (b) adopt a comprehensive national strategy and plan of action and
29 policies to promote the realisation of right to adequate food;

30 (c) support the domestic production of diverse foods including the

1 cultivation of traditional crops and ensure that such food is accessible to
2 persons in areas affected by food insecurity;

3 (d) promote traditional and other practices and technologies of
4 food production that ensure the conservation of biodiversity;

5 (e) promote food production by establishing programmes that
6 ensure farmers have adequate farm inputs and implements to carry out food
7 production;

8 (f) promote a food nutrition culture which reappraises local
9 knowledge and makes it possible to develop food and hygiene best
10 practices;

11 (g) create, in consultation with the relevant State executive
12 committee member and the Minister Secretary responsible for trade,
13 appropriate areas for setting up local and regional food markets;

14 (h) ensure that precautionary measures are taken to mitigate
15 emergencies in relation to the unavailability of food;

16 (i) promote investment in infrastructure to facilitate the movement
17 of foods within local areas and to areas that suffer from a food shortages;

18 (j) promote the circulation of and access to timely market
19 information by farmers; and

20 (k) facilitate access to resources and means of production and
21 promoting the effective utilization of resources for maximum food
22 production.

23 7.-(1) The Federal and State governments shall, to the extent of
24 their constitutional mandate ensure that the minimum dietary needs of
25 persons who cannot through their own means and for reasons beyond their
26 control access food and basic nutrition for survival, are met.

Obligation relating
to freedom from
hunger

27 (2) In fulfilling their obligations under subsection (1), the Federal
28 and State governments shall-

29 (a) adopt appropriate policies and action plans that promote food
30 security;

	1	(b) enhance preparedness to respond to food emergencies and to
	2	ensure provision for designated individuals and groups by establishing the
	3	institutional framework contemplated in this Act; and
	4	(c) adopt culturally-sensitive responses in ensuring that all persons
	5	are free from hunger.
	6	(3) For purposes of subsection (1), eligibility of a vulnerable person
	7	for assistance shall be determined using a probability of an acute diminished
	8	access to food at level of consumption, due to environmental, social or
	9	economic risks and reduced capacity to cope with such risks.
	10	(4) The Agency may make regulations setting out the criteria for the
	11	identification of eligible persons for the effective implementation of this Act.
Child nutrition	12	8. -(1) The Federal and State governments shall to their extent of their
	13	mandate as set out under the Constitution, promote childhood nutrition.
	14	(2) The Federal and State governments shall collaborate with such
	15	stakeholders as may be necessary to establish and implement programmes that
	16	promote child nutrition and food security taking into consideration the interests
	17	of vulnerable and marginalized children.
Pregnant and lactating women	18	9. -(1) Every woman has the right to adequate food during pregnancy
	19	and lactation.
	20	(2) The Minister responsible for health shall, in consultation with the
	21	Agency-
	22	(a) put in place measures to ensure that the special nutrition needs of
	23	pregnant and nursing women who are food poor are met and that assist mothers
	24	to provide adequate care for their infants;
	25	(b) promote measure that ensure that pregnant and nursing women
	26	have access to information about their nutrition needs and those of their
	27	children;
	28	(c) establish, in consultation with the Agency, programmes, health
	29	interventions and monitoring and support systems that promote the health and
	30	nutrition of pregnant and lactating women;

1 (d) promote and protect the right of infants to breast milk and to
2 appropriate weaning foods after six months of age and adopt appropriate
3 measures to ensure the enjoyment of the right to food for infants; and

4 (e) adopt measures to provide for food and nutrition needs of
5 orphaned and vulnerable infants.

6 **10.**-(1) The governments shall not discriminate directly or Prohibition of
7 indirectly against any person on any ground, including race, sex, pregnancy, discrimination
8 marital status, health status, ethnic or social origin, colour, age, disability,
9 religion, conscience, belief, culture, dress, language or birth.

10 (2) Notwithstanding subsection (1), the governments may take
11 such action as they may consider necessary to remedy past effects of
12 discrimination against a person or group of persons and promote equality of
13 opportunities with regard to the right to food.

14 (3) Any action taken by the governments under subsection (2) shall
15 not be considered to constitute discrimination as contemplated under
16 subsection (1).

17 PART III - ESTABLISHMENT OF THE FOOD SECURITY AGENCY

18 **11.**-(1) There is established an Agency to be known as the Food Establishment of
19 Security Agency. the Agency

20 (2) The Agency shall be a body corporate with perpetual
21 succession and a common seal and shall, in its corporate name, be capable
22 of-

23 (a) suing and being sued;

24 (b) taking, purchasing or otherwise acquiring, holding, charging or
25 disposing of movable and immovable property;

26 (c) borrowing and lending money;

27 (d) entering into contracts; and

28 (e) doing or performing all other things or acts for the proper
29 performance of its functions under this Act which may be lawfully done or
30 performed by a body corporate.

Functions of
the Agency

- 1 **12. -(1)** The functions of the Agency shall be to-
- 2 (a) formulate strategies, plans and programmes to facilitate the
- 3 realization of the right to food taking into consideration the rights of vulnerable
- 4 and marginalized persons;
- 5 (b) monitor and evaluate the implementation of policies, plans and
- 6 strategies on food security and nutrition in Nigeria by the State Food Security
- 7 Committees;
- 8 (c) appraise and review the levels of access to food by all Nigerians
- 9 terms of quantity and quality and liaise with State Food Security Committees
- 10 and relevant agencies in ensuring optimal access;
- 11 (d) collaborate with the relevant Agencies and stakeholders in the
- 12 establishment of appropriate mechanisms that ensure access by food poor
- 13 persons to adequate food in both quantity and quality;
- 14 (e) promote measures to improve security and access to land and
- 15 water resources and the optimum and sustainable utilization of these resources;
- 16 (f) monitor the issuance and administration of the food eligibility card
- 17 to eligible Nigerians by the State Food Security Committees to ensure that food
- 18 poor persons access food with ease and in a timely manner;
- 19 (g) monitor the implementation of the food distribution programme
- 20 and the food subsidy programme by the State Food Security Committees;
- 21 (h) monitor and evaluate the implementation of policies, plans and
- 22 strategies on food security and nutrition in Nigeria and provide feedback to all
- 23 relevant ministries, agencies and actors concerned with food production,
- 24 storage and sale for their further action; and
- 25 (i) in consultation with the National Emergency Management
- 26 Agency, carry out emergency response and mitigation programmes including,
- 27 where appropriate, food distribution and feeding programmes in the case of a
- 28 food emergency or whose residents are affected by malnutrition.
- 29 **(2)** In performing its functions under subsection (1), the Agency shall-
- 30 (a) collaborate with the relevant public entities-

- 1 (i) in putting in place measures to address factors that hinder the
2 realization of the right to food and freedom from hunger; and
3 (ii) in ensuring that their economic and social programmes and
4 activities do not negatively affect the human right to food;
5 (b) collaborate with the committees and relevant state and private
6 agencies in carrying out activities that result in the increase and
7 improvement of agricultural production and the availability, access,
8 utilization and stability of food among women and smallholder farmers in
9 order to decrease poverty and hunger, improve health and achieve
10 household food and nutrition security;
11 (c) collaborate with the relevant Ministries responsible for matters
12 relating to land in the formulation and implementation of strategies that
13 promote agriculture and land reforms for the purpose of enhancing food
14 security;
15 (d) strengthen the networking and coordination of relevant sectoral
16 and integrated databases on food security and nutrition data by the relevant
17 agencies;
18 (e) promote research, nutrition surveillance, data collection,
19 analysis and the sharing and dissemination of information on food security;
20 (f) formulate in collaboration with the State Food Security
21 Committees, an eligibility criteria index;
22 (g) liaise with the relevant Government Agencies for the
23 implementation of economic and social programmes and activities that
24 promote the right to adequate food and freedom from hunger;
25 (h) create an e-platform to facilitate the linkages amongst the State
26 Food Security Committees and between the Agency and the committees;
27 (i) collaborate with the State Food Security Committees in
28 assisting households affected by emergencies to restore lost livelihoods
29 assets, capital and means of food production through emergency
30 programmes linked to long-term initiatives;

	1	(j) promote diversification and the use of alternative methods of
	2	agriculture and livestock systems and the production of diverse food crops to
	3	mitigate against drought and other climatic conditions that negatively impact
	4	food production; and
	5	(k) perform such other functions for the better implementation of this
	6	Act or as may be conferred on it under any other written law.
Headquarters of the Agency	7	13. -(1) The headquarters of the Agency shall be in Abuja.
	8	(2) The Agency may establish such other offices anywhere in Nigeria
	9	as it may consider necessary for the discharge of its functions under this Act.
	10	PART IV - MANAGEMENT OF THE AGENCY
Board of the Agency	11	14. -(1) The management of the Agency shall vest in a Board which
	12	shall consist of-
	13	(a) a chairman appointed by the President and subject to the
	14	confirmation of the Senate;
	15	(b) the Permanent Secretary responsible for matters relating to
	16	agriculture or their designated representative;
	17	(c) the Permanent Secretary responsible for matters relating to
	18	national planning or their designated representative;
	19	(d) the Permanent Secretary responsible for matters relating to public
	20	health or their designated representative;
	21	(e) the Permanent Secretary responsible for matters relating to
	22	finance or their designated representative;
	23	(f) the Director General who shall be an ex-officio member, secretary
	24	to the Board and chief executive officer of the Agency.
	25	(2) The alternative representatives of the members referred to under
	26	subsection (1) (b) (i) shall have Agency to exercise the powers and functions of
	27	the designating Agency in relation to matters before the Board.
	28	(3) The chairperson of the Board under subsection (1) (a) shall be
	29	competitively recruited and appointed by the Minister.

1	15. A person shall be qualified for appointment as the chairperson	Qualifications for appointment
2	of the Board if that person-	
3	(a) holds a masters degree from a university recognised in Nigeria	
4	(b) has knowledge and experience in matters related to food	
5	security; and	
6	(c) has a working knowledge in any of the following fields-	
7	(i) land and agrarian reforms;	
8	(ii) public health;	
9	(iii) sociology; and	
10	(iv) statistics.	
11	16. The chairperson shall hold office for a term of four years and	Tenure of office
12	shall be eligible for reappointment for one further term.	
13	17. There shall be paid to the chairperson of the Board, such	Remuneration of chairperson
14	remuneration, fees or allowances as the Salaries and Remuneration	
15	Commission shall determine.	
16	18. The office of the chairperson of the Board shall become vacant	Vacation of office
17	if the chairperson-	
18	(a) is unable to perform the functions of his or her office by reason	
19	of mental or physical infirmity;	
20	(b) is otherwise unable or unfit to continue serving as the	
21	chairperson of the Board;	
22	(c) is adjudged bankrupt;	
23	(d) is convicted of a criminal offence and sentenced to a term of	
24	imprisonment of not less than six months;	
25	(e) is absent, without reasonable cause, from three consecutive	
26	meetings of the Board;	
27	(f) resigns in writing addressed to the President;	
28	(g) fails to declare his or her interest in any matter being considered	
29	or to be considered by the Board; or	
30	(h) dies.	

Powers of the
Board

1 **19.** The Board shall have all the powers necessary for the proper
2 performance of its functions under this Act and in particular, but without
3 prejudice to the generality of the foregoing, the Board shall have power to-
4 (a) enter into contracts;
5 (b) manage, control and administer its assets in such manner and for
6 such purposes as best promote the purpose for which the Agency is established;
7 (c) determine the provisions to be made for its capital and recurrent
8 expenditure and for the reserves of the Agency;
9 (d) receive any grants, gifts, donations or endowments and make
10 legitimate disbursements therefrom;
11 (e) enter into association with such other bodies or organizations
12 within or outside Kenya as it may consider desirable or appropriate and in
13 furtherance of the purposes for which the Agency is established;
14 (f) open such bank accounts for its funds as may be necessary; and
15 (g) invest any funds of the Agency not immediately required for its
16 purposes.

Committees of
the Board

17 **20.** -(1) The Board may establish such committees as it may consider
18 necessary for the performance of its functions and the exercise of its powers
19 under this Act.
20 (2) The Board may co-opt any person to sit on any committee
21 established under subsection (1), whose knowledge and skills are found
22 necessary for the performance of the functions of the Board.

Delegation by
the Board

23 **21.** The Board may by resolution either generally or in any particular
24 case, delegate to any committee of the Board or to any member, officer,
25 employee or agent of the Agency, the exercise of any of the powers or the
26 performance of any of the functions of the Board under this Act or under any
27 other written law.

Conduct of
business affairs
of the Board

28 **22.** -(1) The Board shall conduct its affairs in accordance with the
29 provisions of the First Schedule.
30 (2) Except as provided in the First Schedule, the Board may regulate

1 its own procedure.

2 **23.**-(1) There shall be a Director-General of the Agency who shall Director-General
3 be competitively recruited and appointed by the Board, on such terms and
4 conditions as the Board shall determine.

5 (2) A person shall not be qualified for appointment as a
6 Director-General under subsection (1) unless that person-

7 (a) holds a doctorate degree from a university recognized in
8 Nigeria; and

9 (b) has knowledge and at least ten years' experience in the food
10 security sector.

11 (3) The Director-General shall be an ex-officio member of the
12 Board and shall have no right to vote at any meeting of the Board.

13 **24.** The Director-General shall be appointed for a term of five years Tenure of office
14 and shall be eligible for re-appointment for one further term. of Director-
General

15 **25.**-(1) The Director-General shall be the chief executive officer of Functions of the
16 the Agency and secretary to the Board Director-General

17 (2) In exercise of his or her functions under this Act the Director-
18 General shall, subject to the direction of the Board-

19 (a) be responsible for the day-to-day management of the Agency;

20 (b) manage the funds, property and affairs of the Agency;

21 (c) be responsible for the management of the staff of the Agency;

22 (d) oversee and coordinate the implementation of the policies,
23 programmes and objectives of the Agency;

24 (e) administer the funds provided for the implementation of the
25 food distribution programme and the food subsidy programme both at the
26 Federal and State levels;

27 (f) cause to be prepared for the approval of the Board-

28 (i) the strategic plan and annual plan of the Agency; and

29 (ii) the annual budget and audited accounts of the Agency.

Removal of Director-General	1	26. The Board may terminate the appointment of the Director-
	2	General in accordance with his or her terms and conditions of service for-
	3	(a) inability to perform the functions of the office arising out of
	4	physical or mental incapacity;
	5	(b) gross misconduct or misbehaviour;
	6	(c) incompetence or neglect of duty; or
	7	(d) any other ground that would justify removal from office under the
	8	terms and conditions of service.
Staff of the Agency	9	27. -(1) The Board may appoint such officers, agents and staff as are
	10	necessary for the proper and efficient discharge of the functions of the Agency
	11	under this Act.
	12	(2) The staff appointed under subsection (1) shall serve on such terms
	13	and conditions as the Board may, in consultation with the Salaries and
	14	Remuneration Commission, determine.
Common seal of the Agency	15	28. -(1) The common seal of the Agency shall be kept in the custody of
	16	the Director-General or such other person as the Board may direct, and shall
	17	not be used except upon the order of the Board.
	18	(2) The common seal of the Board shall, when affixed to a document
	19	and authenticated, be judicially and officially noticed and unless the contrary is
	20	proved, any order or authorization by the Board under this section shall be
	21	presumed to have been duly given.
	22	(3) The seal of the Agency shall be authenticated by the signature of
	23	the Director-General and the chairperson of the Board or in the absence of
	24	either person, such other member of the Board who shall be designated by the
	25	Board for that purpose on his or her behalf.
Protection from personal liability	26	29. -(1) No matter or thing done by an officer or an employee of the
	27	Agency shall, if the matter or thing is done bona fide for executing the
	28	functions, powers or duties of the Agency, render the officer or employee so
	29	acting, personally liable for any action, claim or demand.
	30	(2) Subsection (1) shall not relieve the Agency from liability to pay

1 compensation or damages to any person for any injury to that person, or
 2 other loss caused by the exercise of any power conferred by this Act or any
 3 other written law or by the failure of any works of the Agency.

4 PART V - THE SECRETARIAT

5 **30.** -(1) There shall be a secretariat to the Agency which shall The Secretariat
 6 consist of-

7 (a) the Director-General who shall be the head of the secretariat;
 8 and

9 (b) such other persons as the Board shall determine for the proper
 10 performance of the functions of the secretariat under this Act.

11 (2) The persons under subsection (1)(b) shall be competitively
 12 recruited and appointed by the Board on such terms and conditions as the
 13 Board shall, in consultation with the Salaries and wages Commission
 14 determine.

15 (3) The persons appointed under subsection (1) (b) shall possess
 16 such knowledge and experience as shall be determined by the Board.

17 **31.** The functions of the Secretariat shall be to- Functions of the
Secretariat

18 (a) provide technical and administrative services to the Board;

19 (b) implement the decisions, strategies, programmes and policies
 20 of the Board;

21 (c) recommend proposals and offer advice to the Board for the
 22 formulation of and implementation of programmes by the Agency;

23 (d) on behalf of the Agency, establish and maintain relationships
 24 with international, national and local institutions on food security;

25 (e) coordinate and monitor the implementation of programmes and
 26 plans by State governments on food security;

27 (f) make arrangements for periodical evaluation of the policies and
 28 programmes in relation to the objects and functions of the Agency; and

29 (g) perform such other functions as may be assigned to it by the Agency.

Establishment
of State Food
Security
Committees

1 PART VI - STATE FOOD SECURITY COMMITTEES

2 32.-(1) There is established in each state of the federation a state food
3 security committee which shall consist of-

4 (a) a person with knowledge and experience in matters relating to
5 food security appointed by the governor and who shall be the chairperson to
6 the committee;

7 (b) the State executive officer in charge of agriculture in the State who
8 shall be the secretary to the committee;

9 (c) the state executive officer in charge of social services in the state

10 (d) two persons of the opposite gender, with knowledge and
11 experience in matters relating to food security within the State appointed by the
12 governor; and

13 (e) two persons of the opposite gender, appointed by the governor to
14 represent such special interests within the state as the governor shall determine.

15 (2) A person shall be qualified for appointment subsection (1) (a), (d)
16 and (e) if that person-

17 (a) holds a degree from a university recognised in Nigeria;

18 (b) has knowledge and experience in matters related to food security;

19 and

20 (c) has a working knowledge in any of the following fields-

21 (i) land and agrarian reforms;

22 (ii) public health;

23 (iii) sociology; or

24 (iv) statistics; and

25 (d) meets the requirements of Chapter Six of the Constitution.

26 (3) The persons appointed under subsection (1) (a), (d) and (e) shall be
27 competitively recruited by the state public service and appointed by the
28 governor with the approval of the state house of assembly,

29 (4) In recruiting and appointing persons under subsection (1) (a), (d)
30 and (e), the State public service and the governor shall have regard to the

1 diversity within the state.

2 (5) The committee may co-opt such persons not exceeding two in
3 number to sit in the committee, whose knowledge and skills are found
4 necessary for the performance of the functions of the committee.

5 (6) A State Government may establish a fund which shall be
6 administered by the state food security committee and into which shall be
7 paid at least ten percent or such other amount as may be agreed upon by the
8 state government of the annual funds available to the state constituting
9 contributions from both the federal and state governments with respect to
10 the implementation of the food distribution programme and the food
11 subsidy programme for the purposes of providing emergency food
12 assistance.

13 **33. -(1)** The functions of a state food security committee shall be
14 to-

Functions of the
State Security
Committees

15 (a) implement the food security policy and programmes in the
16 state;

17 (b) advise the Agency on technical issues related the
18 implementation of different programmes on food security within the state;

19 (c) collaborate with the Agency and agencies in the state in
20 ensuring a co-ordinated approach in facilitating the access of food in the
21 State;

22 (d) serve as an early warning mechanism on impending food
23 insecurity situations within the State and advise on mitigation measures to
24 address the situation;

25 (e) initiate, undertake and participate in the collection, preparation,
26 production and dissemination of data and information on food security and
27 nutrition in the state;

28 (f) ensure the proper identification of food insecure areas
29 appropriate programmes and eligible beneficiaries in relation to food
30 security programmes and the correct application eligibility criteria;

1 (g) ensure that food and nutrition security issues are incorporated in
2 the programmes of the State and monitor the performance of the State in the
3 implementation of the policies, programmes and plans on food and nutrition
4 security issues;

5 (h) determine the essential foodstuffs and commodities within the
6 State for the purpose of implementing food distribution programmes and food
7 subsidy programmes;

8 (i) spearhead the formation and operationalization of food and
9 nutrition committees at community levels and in schools and health centres;

10 (j) coordinate activities of State organs, institutions, the private
11 sector, non-governmental organizations and community based organizations
12 involved in food and nutrition programmes in the State;

13 (k) establish and implement food distribution programmes and food
14 subsidy programmes taking into account the peculiar circumstances of the
15 respective State;

16 (l) establish a competent food distribution infrastructure in the State
17 to facilitate distribution of food and the implementation of food programmes in
18 the State;

19 (m) establish a mechanism for the disbursement of emergency food
20 assistance in collaboration with the Agency; and

21 (n) mobilise and sensitize the community on food and nutrition
22 programmes and in collaboration with the relevant stakeholders and
23 institutions in the area, conduct capacity building, education and information
24 campaigns on food and nutrition security issues.

25 (2) The State Food Security Committees shall be under the control
26 and direction of the state governor in the implementation of its functions in
27 accordance with the policies of the Agency and shall collaborate with the
28 Agency in the carrying out of its functions under subsection (1).

Conduct of affairs
of the State Food
Security
Committees

29 **34.** The provisions relating to the conduct of the affairs of the Board
30 prescribed in the First Schedule shall apply with necessary modifications to the

1 conduct of the affairs of the state food security committee.

2 PART VII - FOOD INSECURITY AND INFORMATION MAPPING SYSTEMS

3 35.-(1) The Agency shall in collaboration with the Ministries
4 responsible for finance, disaster management, planning and national
5 security, establish food insecurity and information mapping systems to
6 provide the information needed to develop and strengthen the capacity to
7 respond to food emergencies.

Establishment
of information
and mapping
systems

8 (2) In performing its functions under subsection (1), the Agency
9 shall-

10 (a) support the development of disaster management plans in
11 relation to food security by implementing organs;

12 (b) establish a rights based early warning system and emergency
13 preparedness strategies on food security and safety;

14 (c) systematically undertake disaggregated analysis on the food
15 insecurity, vulnerability and nutritional status of different groups in society,
16 with particular attention to assessing any form of discrimination that may
17 manifest itself in greater food insecurity and vulnerability to food insecurity,
18 or in a higher prevalence of malnutrition among specific population groups;

19 (d) develop and identify corrective measures for the purpose of
20 addressing and preventing causes of food insecurity and malnutrition;

21 (e) establish systems to ensure the feedback of information in such
22 formats as it may consider appropriate on food security and nutrition to
23 priority federal, state and local government levels through the appropriate
24 media;

25 (f) establish risk management and vulnerability mapping systems;

26 (g) establish and coordinate sector specific roles and mandates
27 related to vulnerability and emergency response; and

28 (h) undertake a food security baseline and impact assessment at all
29 levels of governance to guide vulnerability and emergency response.

30 (3) In furtherance to subsection (2), the Minister responsible for

Food impact
assessments

1 matters related to special programmes shall, in consultation with the relevant
2 State organs, provide to the Agency, information on vulnerability response
3 mechanisms, including budget estimates to support vulnerable persons.

4 **36.** -(1) In formulating and prior to the implementation of a proposal,
5 policy, programme or project that may affect the realization of the right to food,
6 the relevant State organ or concerned person shall carry out an impact
7 assessment to identify, predict, evaluate and mitigate economic, social and
8 other effects of such policy, programme or project.

9 (2) Where an existing written law requires the undertaking of an
10 impact assessment prior to the implementation of a project or programme, the
11 State organ or concerned person shall incorporate in that impact assessment, a
12 food impact assessment in the manner prescribed by the Agency under
13 subsection (4).

14 (3) The Agency shall cause to be undertaken an annual right to food
15 impact assessment to identify the impact of policies, programmes and projects
16 on the realisation of the right to food.

17 (4) The Agency shall determine the manner in which impact
18 assessments under subsection (1) shall be undertaken including-

- 19 (a) the screening of any proposal, policy, programme or project;
- 20 (b) the undertaking of scoping exercises and examination of
- 21 alternatives measures for the achievement of the same objectives;
- 22 (c) the undertaking of the impact analysis;
- 23 (d) the identification and implementation of mitigation measures; and
- 24 (e) the undertaking of public consultation.

25 PART VIII - POWERS OF THE PRESIDENT IN SITUATIONS OF
26 FOOD EMERGENCY

Food emergency

27 **37.**-(1) The President may declare a food emergency if, in his opinion,
28 there is a major shortfall in the domestic production or availability of a
29 designated agricultural commodity.

30 (2) When the President declares a national food emergency under

1 subsection (1), the powers of the Agency under this Act shall vest in the
2 Minister.

3 (3) The Minister shall exercise the powers of the Agency during the
4 existence of the national food emergency and for not more than thirty days
5 after the end of the emergency as declared by the President.

6 (4) Where the Minister exercises the powers of the Agency referred
7 to under subsection (2), the Agency shall act as an advisory committee.

8 PART IX - FINANCIAL PROVISIONS

9 **38.**-(1) There may be established a fund which shall consist of Funds of the
10 monies specified under subsection (2). Agency

11 (2) Any expenses that may be occasioned in the implementation of
12 this Act shall be provided from-

13 (a) such gifts, grants or donations as may be given;

14 (b) such monies as may, in the future, be provided by the National
15 Assembly for defraying the expenses incurred in the implementation of this
16 Act; and

17 (c) such other monies that may lawfully accrue in the discharge of
18 the functions.

19 **39.**-(1) The Agency may invest its funds in any securities which for Investment of
20 the time being trustees may by law invest in trust funds, or in any other funds
21 securities which the Minister may, from time to time, approve for that
22 purpose.

23 (2) The Agency may place on deposit with such bank as it may
24 determine, any moneys not immediately required for the purposes of the
25 Agency.

26 **40.** The financial year of the Agency shall be the period of twelve Financial Year
27 months ending on the thirtieth June in each year.

28 **41.**-(1) At least three months before the commencement of each Annual Estimates
29 financial year, the Board shall cause to be prepared estimates of the revenue
30 and expenditure of the Agency for that year.

	1	(2) The annual estimates shall make provision for all estimated
	2	expenditure of the Agency for the financial year concerned.
	3	(3) The annual estimates shall be approved by the Board before the
	4	commencement of the financial year to which they relate and shall be
	5	submitted to the Minister for approval.
Annual Report	6	42. The Board shall, within a period of three months after the end of
	7	each financial year, submit-
	8	(a) to the Auditor-General, the accounts of the Agency in respect of
	9	that year together with-
	10	(i) a statement of the income and expenditure of the Agency during
	11	that year; and
	12	(ii) a statement of the assets and liabilities of the Agency on the last
	13	day of that financial year; and
	14	(b) to the Minister, an annual report in respect of that year containing-
	15	(i) the accounts of the Agency and statements referred to under
	16	paragraph (a);
	17	(ii) the Agency's performance indicators and any other related
	18	information;
	19	(iii) a report on the operations of the Agency during that year; and
	20	(iv) such other information as the Minister may request.
Accounts and Audit	21	43. -(1) The Board shall cause to be kept all proper books and records
	22	of accounts of the income, expenditure and assets of the Agency.
	23	(2) The accounts of the Agency shall be audited and reported upon in
	24	accordance with the Constitution of the Federal Republic of Nigeria, 1999 (as
	25	amended).
	26	PART X - MISCELLANEOUS PROVISIONS
Prohibition against the infringement of the right to food	27	44. A person shall not act in a manner which-
	28	(a) is incompatible with or affects the enjoyment of the right to food
	29	under this Act;
	30	(b) affects the right of another person to nutritional food;

1	(c) would affect the production of food that is safe for consumption	
2	or the right of another person to nutritious safe food; or	
3	(d) impedes the implementation of activities carried out for the	
4	implementation of food security under this Act.	
5	45. A person who diverts funds or food meant for the food	Offences related to diverting food meant for the food distribution or subsidy programme
6	distribution programme or the food subsidy programme to a person other	
7	than its intended beneficiary at any point along the food distribution chain	
8	commits an offence and shall, on conviction, be liable to a fine not exceeding	
9	five million shillings or to imprisonment for a term not exceeding eight	
10	years or to both.	
11	46. A person who procures any food, commodities or services in	Offences related to the procurement of food items or services
12	relation to a food distribution programme or food subsidy programme in a	
13	manner contrary to any written law on procurement commits an offence and	
14	shall be liable, on conviction, to a fine not exceeding two hundred thousand	
15	naira or to imprisonment for a term of three years or to both.	
16	47. A person who administers the eligibility criteria index in a	Offences related to the administering of the eligibility criteria index
17	manner other than that prescribed under this Act commits an offence and	
18	shall be liable, on conviction, to a fine not exceeding two hundred thousand	
19	shillings or to a term of imprisonment of three years or to both.	
20	48. A person who fraudulently acquires, issues, or otherwise uses	Offences relating to the issuance and use of the food eligibility card
21	the food eligibility card commits an offence and shall be liable, on	
22	conviction, to a fine not exceeding two hundred thousand Naira or to a term	
23	of imprisonment of one year or to both.	
24	49. A person who is convicted of an offence under this Act for	General penalty
25	which no penalty is provided shall be liable to a fine not exceeding one	
26	hundred thousand Naira, or to imprisonment for a term not exceeding five	
27	years, or to both.	
28	50. The Agency shall, in promoting public awareness and	Public participation in the advancement of food security
29	participation in the advancement of food security-	
30	(a) develop the human resources in the field of food through	

- 1 education and training activities, especially the small scale businesses;
- 2 (b) stimulate and increase the participation of the community in the
- 3 human resources development activities, improving the capability of the small
- 4 scale businesses, extension services in the field of food and diversification of
- 5 food;
- 6 (c) stimulate and direct the participation of professional associations
- 7 and organizations in the field of food production;
- 8 (d) stimulate and support the activities of technological research and
- 9 or development in the field of food;
- 10 (e) disseminate the knowledge and extension services in the field of
- 11 agriculture and food production;
- 12 (f) promote the international cooperation in the field of food in
- 13 accordance with the national interest; and
- 14 (g) stimulate and increase the activities of food diversification of food
- 15 consumed by the community, and the stabilization of the traditional food
- 16 quality.

17 PART XI - PROVISIONS ON DELEGATED LEGISLATION

Regulations

- 18 **51.**-(1) The Minister, in consultation with the Agency, may make
- 19 regulations generally for the better carrying out of the provisions of this Act.
- 20 (2) Without prejudice to the generality of subsection (1), the Minister
- 21 may make regulations-
- 22 (a) for the management of food aid and food emergencies;
- 23 (b) to provide a framework for the collaboration and the monitoring,
- 24 by the Agency, of the activities of the State Food Security Committees and a
- 25 mechanism for ensuring transparency and accountability under this Act;
- 26 (c) for the procedures and mechanisms for consulting the public on
- 27 food and nutrition security issues, including public hearings and meetings at all
- 28 levels of government;
- 29 (d) the conduct of sensitization programmes and the publication and
- 30 dissemination of information under this Act;

- 1 (e) for the conduct of food emergency programmes under this Act;
2 (f) for charges and fees to be paid to the Agency in the performance
3 of its duties under this Act; and
4 (g) to provide for the required minimum amount of food including
5 the quantity of food or its monetary value, needed to prevent and address
6 hunger and
7 (3) For the purposes of Article 94 (6) of the Constitution:
8 (a) the power of the Agency to make regulations shall be limited to
9 bringing into effect the provisions of this Act and the fulfilment of the
10 objectives specified under subsection (1); and
11 (b) the principles and standards set out under the Interpretation and
12 General Provisions Act and the Statutory Instruments Act, 2013 in relation
13 to subsidiary legislation shall apply to regulations made under this Act.

14 SCHEDULES

15 FIRST SCHEDULE

16 (Section 22, 35)

17 PROVISIONS RELATING TO MEETINGS OF THE BOARD OF THE AGENCY

- 18 1. The Board of the Agency shall meet at least once in every three
19 months to conduct the business of the Board of Agency.
20 2. The chairperson may on his or her own motion, or upon request
21 by a member, call a special meeting of the Board of the Agency at any time,
22 where he or she considers it expedient for the transaction of the business of
23 the Board of the Agency.
24 3. Other than a special meeting, or unless three quarters of
25 members agree, at least fourteen days' written notice of every meeting of the
26 Board of the Agency shall be given to every member of the Board of the
27 Agency by the secretary.
28 4. The quorum at a meeting of the Board of the Agency shall be
29 half of the members or such greater number as may be determined by the
30 Board of the Agency in respect of an important matter.

1 **5.** The chairperson shall preside at the meetings of the Board of the
2 Agency and in the absence the chairperson, the vice-chairperson or a member
3 of the Board of the Agency elected by the members present from among their
4 number shall preside.

5 **6.** The matters of the Board of the Agency shall be decided by a
6 majority of the members present and voting and in the event of equality of
7 votes, the person presiding shall have a casting vote.

7. The proceedings of the Board of the Agency shall not be invalidated by reason of a vacancy among the members or a defect in the appointment or qualification of a member.

11 **8.** At the first meeting of the Board of Agency, the members shall elect
12 a vice-chairperson, not being an *ex-officio* member, from among its members.

13 **9.** Subject to the provisions of this Schedule, the Board of the Agency
14 may determine its own procedure and the procedure for any committee of the
15 Board of the Agency and for attendance of any other persons at the meetings
16 and may make standing orders in respect thereof.

SECOND SCHEDULE

(Section 2)

PROVISIONS RELATING TO THE ELIGIBILITY CRITERIA INDEX

20 In developing the eligibility criteria index, the Agency shall guided by the
21 following considerations-

22 (a) non-discrimination of food poor persons;

(b) preservation of the human dignity of persons during the process of administering the eligibility criteria index;

25 (c) the need to determine with accuracy the status of persons as food
26 poor or otherwise in order to ensure relevant and timely assistance to all
27 deserving persons;

(d) provision for at risk persons; persons with limited capability and emergency cases and the varying degrees of assistance required by each category of persons;

- 1 (e) the inclusion of relevant and responsive parameters in the index
2 to enable accurate determination of the food poor status of respective
3 persons;
- 4 (f) the simplicity of the index to allow for the officer administering
5 the index to use it effectively and for the person to whom it is being
6 administered to understand the process;
- 7 (g) the flexibility and adaptability of the index to allow for its use in
8 the diverse circumstances found in the different States of the country;
- 9 (h) the ease with which the index will be administered to diverse
10 persons across the States;
- 11 (i) geographical and cultural sensitivity and appropriateness of any
12 programme, plan or intervention;
- 13 (j) the inclusion of a periodic re-evaluation mechanism to review
14 the need for holders of food eligibility cards to continue to hold them;
- 15 (k) the inclusion of all relevant factors that pertain to the status of at
16 risk persons and persons with limited capability insofar as determination of
17 their food poor status is concerned;
- 18 (l) the existence of other development initiatives and funds in the
19 State to assist the inhabitants to improve their general well being and the
20 extent to which persons eligible for the food poor status avail themselves of
21 such benefits;
- 22 (m) relevant provisions regarding the operationalization of such
23 other food assistance mechanisms contained in international and regional
24 instruments; and
- 25 (n) adherence to the principles of participation, accountability,
26 non-discrimination, transparency and empowerment.

EXPLANATORY MEMORANDUM

This Bills seeks to Make Provision from Freedom from Hunger and the Right to Adequate Food of Acceptable Quality; the Right of Every Child to Basic Nutrition.

COMMUNICATION SERVICE TAX BILL, 2019

ARRANGEMENT OF CLAUSES

Clauses

1. Imposition of Communication Service Tax
2. Persons liable to pay the tax
3. Rate of the tax
4. Collection of the tax and payment into the Federation Account
5. Submission of tax return and time for payment of the tax
6. Payment of interest and outstanding tax
7. Recovery of the Tax interest or penalty due
8. distraint for Liability
9. Recovery in respect of person under liquidation
10. "Records, related matters" offences and penalties
11. Objections and Appeals
12. Evidence in proceedings
13. Jurisdiction
14. Directive and Powers of the Minister and the FIRS
15. Regulations
16. Interpretation
17. Citation

A BILL

FOR

AN ACT TO PROVIDE FOR THE COMMUNICATION SERVICE TAX AS A
VERITABLE TOOL FOR ECONOMIC DIVERSIFICATION AND FOR RELATED
MATTERS

Sponsored by Senator Mohammed Ali Ndume

[] Commencement

ENACTED by the National Assembly of the Federal Republic of
Nigeria as follows-

- 1 1.-(1)There shall be" imposed, charged payable and collected a Imposition of
- 2 monthly Communication Service Tax to be levied on charges payable by a Communication
- 3 user of an Electronic Communication Service other than private Electronic Service Tax
- 4 Communication Services.
- 5 (2) The tax shall be levied on Electronic Communication Services
- 6 supplied by Service Providers.
- 7 (3) For the purpose of this clause, the supply of any form of
- 8 recharges shall be considered as a charge for usage of Electronic
- 9 Communication Service.
- 10 (4) The Tax shall be levied on the following Electronic
- 11 Communication Services:
- 12 (a)Voice Calls;
- 13 (b) SMS;
- 14 (c) MMS;
- 15 (d) Data usage both from Telecommunication Services Providers
- 16 and Internet Service Providers;
- 17 (e) Pay per View TV Stations, etc.
- 18 2.-(1) The tax shall be paid together with the Electronic Persons Liable
- 19 Communication Service charge payable to the service provider by the to pay the Tax
- 20 consumer of the service.

	1	(2) The tax is due and payable on any supply of Electronic
	2	Communication Service within the time period specified under sub-clause (5)
	3	of whether or not the person making the supply is permitted or authorized
	4	provide Electronic Communication Services.
Rate of the Tax	5	3. The rate of the tax is 9% of the charge for the use of the
	6	communication service.
Collection of the tax and payment into the Federation Account	7	4.-(1) The Federal Inland Revenue Service (FIRS) established under
	8	section 1 of the Federal Inland Revenue Service (Establishment) Act, 2007
	9	shall be responsible for collection and remittance of tax, any interest and
	10	penalty paid under this Bill.
	11	(2) The FIRS shall pay the tax collected together with any interest and
	12	penalty into the Federation Account.
Submission of tax return and time for payment of the tax	13	5.-(1) All service providers shall file a tax return to account for the tax.
	14	(2) The tax return shall be in a form prescribed by the FIRS and shall
	15	state the amount of tax payable for the period and any related matters that may
	16	be required.
	17	(3) The return and the tax due to the accounting period to which the
	18	tax return relates shall be submitted and paid to the FIRS not later than the last
	19	working day of the month immediately after the month to which the tax return
	20	and payment relates.
	21	(4) The FIRS may extend the period within which the tax return may
	22	be submitted and payment made on application in writing by a service
	23	provider, where good cause is shown by the applicant.
	24	(5) The extension shall be communicated to the applicant in writing
	25	and shall state the circumstances under which the tax return shall be submitted
	26	for the particular period.
	27	(6) A service provider who without justification fails to submit to the
	28	FIRS the tax return by the date is liable to a pecuniary penalty of N50,000.00
	29	and a further penalty of N10,000.00 for each day the return is not submitted.

1	6.-(1) Subject to clause 6 (6) a service provider who fails to pay	Payment of
2	the tax by the due date shall pay monthly interest on the tax due at a rate of	Interest and
3	One hundred and Fifty per cent of the average of the prevailing commercial	Outstanding tax
4	Banks lending rate as published by the Central Bank of Nigeria.	
5	(2) For the purpose of sub-clause of this clause (1) any part of one	
6	month shall be deemed to be one month.	
7	(3) Subject to clause 6 (6) where the interest payable under sub-	
8	clause (1) is not paid within one month after the due date, interest shall be	
9	paid on the unpaid interest at the same rate and in the same manner on the	
10	unpaid tax.	
11	7.-(1) A tax or penalty of any interest due under this Bill which	Recovery of tax,
12	remain unpaid after the due date may be recovered by the FIRS as a debt.	interest or penalty
13	(2) An amount shown as the tax on a bill or invoice for Electronic	due
14	Communication Service usage is recoverable as tax from the person who	
15	issues the bill or invoice whether or not-	
16	(a) Tax is chargeable on the Electronic Communication Service	
17	Usage; or	
18	(b) The person who issues the bill or invoice is a person authorized	
19	to provide Electronic Communication Service under this Bill.	
20	(3) Where a body either corporate or unincorporated which is liable	
21	for the payment of the tax, of any penalty on interest that arises under the	
22	Bill, defaults in payment, in whole or in part after written demand, the	
23	directors, partners and the person in control of the body are jointly and	
24	severally liable to pay the sum due.	
25	(4) Where tax penalty of interest is payable and due under this Bill	
26	the FIRS may apply to the Court for an order that compels an individual or	
27	business-	
28	(a) from whom money is due or is accruing to the person required	
29	to apply the, interest or penalty, or	
30	(b) who holds money for or on account of the person required to	

Distrain for
Liability

1 pay the tax interest or penalty to pay to the FIRS that money or so much of it as
2 sufficient to discharge the tax interest or penalty payable and due.

3 **8.-(1)** Where tax, penalty or interest due under this Bill remains
4 unpaid after the time by which this Bill required it to be paid, the FIRS may
5 apply to the court by motion on notice to the person from whom the payment is
6 due for an order to levy distress-

7 (a) on the goods, chattels and effects of that person; and

8 (b) on-

9 (i) the assets, property, building, factory, machinery, plant, tools,
10 means of transport, accessories and all equipment used for the provision of
11 communication service, by that person;

12 (ii) the commodity or items found in the premises or land owned by, in
13 use or in possession of that person on behalf of or in trust for that person.

14 (2) The distress order issued in sub-clause (1) shall be executed on the
15 assets of the person specified in the order and the FIRS shall take possession of
16 the property so specified in sub-clause (1) to the exclusion of all liabilities.

17 (3) In furtherance of the levy of distress, a person authorized in
18 writing by the FIRS may execute the order of distress on the goods and assets
19 specified under sub-clause (1) and where necessary, may break open any
20 building or place in the daytime for the purpose.

21 (4) The authorized person may seek the assistance of a police officer
22 in the execution of the order of distress.

23 (5) The property distained shall be kept for Fourteen days at the cost
24 of the owner and if the amounts due in respect of the tax interest or penalties,
25 cost and charges for and incidental to the distress are not paid, the property
26 distained may be sold on the orders of the court.

27 (6) Where distained property is sold, there shall be paid out the
28 proceed of the sale-

29 (a) The cost of charges of-

30 (i) The distress,

1 (ii) Maintenance of the distress,
 2 (iii) the sale; and
 3 (b) The amount due in respect of the tax, interest and penalties and
 4 any residue that remains after these payments shall be paid to the owner of
 5 the property but payment to the owner is subject to the prior interest of the
 6 FIRS which has precedence over the other interests.

7 (7) Where property seized in the execution of the distress warrant is
 8 under mortgage, bill of sale, charged by way of security for debt, or is in any
 9 way encumbered, the interest of the FIRS has precedence over all the
 10 interests.

11 **9.** Where tax, penalty or interest is due under the Act from a person
 12 who is subject to liquidation or bankruptcy proceedings, the liquidation,
 13 receiver or other persons responsible for winding up the affair of the debtor
 14 shall not distribute the assets until full payment has been made of the Tax,
 15 penalty or interest due under this Bill.

Recovery in
 respect of person
 under liquidation

16 **10.** The relevant sections of the Value Added Tax Act shall apply to
 17 the management of this Tax with necessary modification.

Records, related
 matters offences
 and penalties

18 **11.** The relevant sections of the Value Added Tax Act shall apply in
 19 matters of objections and appeals related to this tax.

Objections and
 Appeals

20 **12.-(1)** A certificate issued by the FIRS that-

Evidence in
 Proceedings

21 (a) a tax returns required under this Bill has not been submitted or
 22 has not been returned as required by the NCC on the specified date; or

23 (b) Tax shown as due in any tax return or assessment made under
 24 this Bill has not been paid, is sufficient evidence in civil or criminal
 25 proceedings of that fact unless the contrary is proved.

26 (2) A photocopy of a document furnished to the FIRS or an officer
 27 of NCC under the requirement of this Bill and certified by the FIRS is
 28 admissible as evidence in civil or criminal proceedings to the same extent as
 29 the original.

30 (3) A statement or other information contained in a document

	1	produced by a computer is admissible as evidence in civil or criminal
	2	proceedings if it is certified as correct by the FIRS unless the contrary is
	3	proved.
Jurisdiction	4	13. The Federal High Court shall have jurisdiction to try offenders
	5	under this Bill.
Directive and powers of the Minister and the FIRS	6	14.-(1) The Minister and the FIRS may make policy and
	7	administrative directives considered necessary for the effective
	8	implementation of this Bill.
	9	(2) The Minister and the FIRS may request any person in writing to
	10	provide security that the FIRS considers adequate for the protection of the
	11	revenue.
	12	(3) The Minister and the FIRS in collaboration with the Ministry of
	13	Communication and the Nigeria Communication Commission shall-
	14	(a) appoint an agent who will establish both electronic and physical
	15	monitoring mechanisms to monitor, analyze, verify, save all necessary data and
	16	information, both electronic and physical (Soft copies and hard copies from the
	17	electronic and physical platforms of all the communication service providers
	18	for the purpose of accurate computation of taxes due to the government);
	19	(b) ensure at all times that the FIRS, the ministry of communication,
	20	NCC and the agents appointed to monitor the communication service providers
	21	are given unfettered physical and electronic access to the network nodes of the
	22	service provider network at an equivalent point in the network where the
	23	network provides billing systems are connected;
	24	(c) ensure that the monitoring agent appointed by the government
	25	links their electronic systems, devices, software's, hardware's to the electronic
	26	system devices, software, hardware, etc. of the communication service
	27	providers at the point in their network systems where the billing systems are
	28	connected for real time and accurate analysis and data collection for correct
	29	computing of actual tax due to the government;
	30	(d) ensures that the agent appointed by the government to monitor the

1 service providers uses a common platform for the purpose of monitoring
2 revenues under this Bill as well as revenues accruing from levies.

3 (4) A service provider who refuses to provide access to its relevant
4 network for Government or its appointed agent as specified in sub-clause (4)

5 (b) and (c) commits an offence and is liable to pay a penalty of five
6 per cent of the annual gross revenue of the last admitted financial statement
7 of the service, provider after the first thirty days and if the situation persists
8 after ninety days, the Nee may revoke the operating licence of that service
9 provider.

10 (5) The Monitoring mechanisms referred to in sub- clause (4) (a)
11 shall not be operated or attached in such locations or points in the service
12 providers network where it will be capable to actively or passively record,
13 monitor, or tap into the content of any incoming or outgoing electronic
14 communication traffic, including voice, video or data existing discreetly or
15 on a converged platform whether local or international.

16 (6) A service provider who has an objection to a request for the
17 introduction of an equipment or software to the physical node of its network
18 as provided under sub-clause (4) (b) and (c) shall within seven days of
19 receipt of the request, report same in writing stating reasons for the objection
20 to the report to the FIRS Ministry of communication, Née and the
21 government appointed agent, if after 14 days settlement period from the date
22 of the report made by the service provider, the arising issues are not
23 amicably resolved by the joint meeting of the FIRS, ministry of
24 communication, Nee, the government appointed agent and the service
25 provider, the service' provider shall within seven days of the expiration of
26 the approved 14 days settlement period i.e. 21 days from the date of receipt
27 of the request apply to the High court for a determination of the objective
28 stating reasons for the objection, to the request. if the High court upholds the
29 request for the introduction of an equipment to the physical node of the
30 service providers network.

	1	(7) The service providers will be deemed as having refused to provide
	2	access to its network for government or its appointed agent as specified in sub-
	3	clause (4) (b) and (c), and has therefore committed an offence and is liable to
	4	pay a penalty of five percent of the annual gross revenue of the last audited
	5	financial statement of the service provider after the first 30 days and if the
	6	penalty is not paid after ninety days the Nee may revoke the operating license
	7	of that service provider.
Regulations	8	15. The Minister and the FIRS may by legislative instrument make
	9	regulations for the purpose of giving effect to the provisions of this Bill and
	10	may in particular make regulations to prescribe-
	11	(a) the form of the tax return; and
	12	(b) the records to be kept in respect of the tax.
Interpretation	13	16. In this Bill unless the context otherwise requires:
	14	"Accounting period" means one calendar month;
	15	"Charge of electronic communication service usage" means:
	16	(a) the amount chargeable by a service provider for electronic
	17	communication service usage other than the amount for Value Added Tax,
	18	National Health Insurance Levy;
	19	(b) when the charge for electronic communication service usage is for
	20	money consideration, the open market value excluding the Value Added tax
	21	and the National Health Insurance Levy;
	22	(c) where the charge for electronic communication service usage is
	23	partly for money consideration, the open market value excluding the value
	24	added tax and the National Health Insurance Levy;
	25	(d) in the case of promotion, protocol, personal use, bonus, gift and
	26	similar supplies. The charge shall be the open market value excluding VAT and
	27	National Health Insurance;
	28	"electronic communication services" includes a service providing electronic
	29	communication, a close user group service, a private electronic

- 1 communication service, a radio communication service, and a value added
2 service";
- 3 "Service provider" means a person permitted or authorized under the
4 Electronic Communication Act 2008 (Act 775) and Electronic
5 Communications Regulations, 2011 (L 1, 1991) to provide electronic
6 Communication services";
- 7 "Closed user group service" means electronic Communications Service,
8 used by a closed user group, operated without interconnection to a public
9 electronic communications network enabling electronic communications to
10 persons other than the members of that group";
- 11 "Federal Inland Revenue Service (FIRS)" means chairman of FIRS or any
12 officer, staff, persons, personnel of the FIRS designated or appointed by the
13 FIRS and acting for or on behalf of the FIRS;
- 14 "Federal Ministry of Communication" means the minister of
15 communication or any officers, staff or personnel of the Federal Ministry of
16 Communication or person(s) designated or appointed by the Federal
17 Ministry of communication and acting for or on behalf of the Ministry of
18 communication;
- 19 "The Nigerian Communication Commission (NCC)" means the Director
20 General of NCC or any officer, staff or personnel of the NCC or personnel
21 designated or approved by NCC and acting for or on behalf of the NCC;
- 22 "Agent appointed by Government" means organization or company
23 appointed by the government to establish a monitoring mechanism and
24 monitor the communication service providers for the purpose of computing
25 taxes due the government under this Bill;
- 26 "Court" means the District, Circuit or High Court;
- 27 "Prescribed" means by regulations made under this Bill;
- 28 "Service" Means Communication Service;
- 29 "Tax return" means the records kept and required to be submitted to the FIRS

1 to account for the Communication Service Tax imposed under clause 1 of this
2 Bill;

3 "Electronic Communication" means any communication through the use of
4 Wire, radios, optical or electromagnetic transmission emissions or receiving
5 system or any part of these and includes interconnection;

6 "electronic connection Network" means any wire, radio, optical or
7 electromagnetic transmission emission or receiving system, or any part of
8 these, used for the provision of electronic communication services; and

9 "Interconnection" means the linking of public electronic communications
10 network and services to allow the users or one public electronic
11 communications service to communicate with users of another public
12 electronic communication service;

13 "Open market value" means the value of a supply of electronic Communication
14 service determined under paragraph (a) of the interpretation of "charge payable
15 for electronic communications service usage" if the supplier, user or any other
16 person concerned in the transaction were completely independent of each other
17 and did not in any way influence the transaction";

18 "private electronic Communication service" means electronic communication
19 service used with one enterprise or anybody corporate with which it is
20 affiliated, to satisfy its internal needs and operated without interconnection to a
21 public electronic 'communication' to persons other than within the enterprise or
22 the body corporate; and

23 "Recharge" includes any plan scheme or form by which users receive
24 additional electronic communication services from service providers;

25 "Supply" means any means by which a user receives electronic communication
26 services from a service provider";

27 "User" means a customer or a subscriber of electronic communication network
28 or service or broadcasting service and includes a customer that is an operator or
29 provider of electronic communications network or service; and

30 "Value added tax" means a form of consumption tax that is placed on a product

1 or services whenever value is added at a stage of production and at final sale.

2 **18.** This Bill may be cited as the Communication Service Tax Bill, Citation

3 2019.

EXPLANATORY MEMORANDUM

This bill seeks to provide for communication service Tax as veritable tool
for diversification of the Nigerian economy and for related matters.

PRIVATE HOSPITALS (REGULATION OF STANDARDS) BILL, 2019

ARRANGEMENT OF SECTIONS

PART I - PRELIMINARY

1. Citation
2. Interpretation

PART II

3. Appointment of Officers
4. Appointment of Registrar and Assistant Registrar
5. Restriction on Management and Private Hospitals
6. Establishment of the Private Hospitals Advisory Board
7. Functions of the Board
8. Procedure of Appeal
9. Entitlement to practice for fees
10. No fees recoverable unless persons or organizations approved
11. Particulars of approved organizations to be registered and published
12. Revocation of approval

PART III - REGISTRATION OF PRIVATE HOSPITALS

13. Registration of private hospitals
14. Duties of Registrar in relation to registered hospital
15. Cancellation of registration of hospitals

PART IV - CONTROL OF FEES CHARGEABLE BY PRIVATE HOSPITALS IN
RESPECT OF MEDICAL TREATMENT

16. Definition of "price"
17. Power of Minister to determine price structures
18. Decisions of subject to review by courts
19. Publication of maximum prices
20. Display of maximum prices
21. Books of account and other records
22. Issue of receipts

PART V - GENERAL PROVISIONS

23. Inspection and search
24. Offences by organizations
25. Regulations

A BILL

FOR

AN ACT TO PROVIDE FOR THE REGULATION OF MEDICAL PRACTICE BY PRIVATE HOSPITALS, ESTABLISHMENT OF PRIVATE HOSPITALS ADVISORY BOARD WHICH SHALL PROVIDE CONDITIONS AND PERMIT FOR THE ESTABLISHMENT AND ADMINISTRATION OF PRIVATE HOSPITALS IN NIGERIA AND FOR OTHER RELATED MATTERS

Sponsored by Senator Stella Oduah

[] Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria as follows:

1 1. This Bill may be cited as the Private Hospitals (Regulation of Citation
2 Standards) Bill, 2019.

3 2. In this Act, unless the context otherwise requires: Interpretation
4 "approved organization" means an organization approved by the Minister
5 under section 6 to manage a private hospital in accordance with the
6 provisions of this Act;

7 "approved person" means a duly qualified medical practitioner or dentist
8 approved by the Minister pursuant to section 6 to manage a private hospital
9 in accordance with the provisions of this Act;

10 "the Board" means the Private Hospital Advisory Board established by this
11 Act;

12 "hospital" means any institution for the reception and medical treatment of
13 persons who are injured, infirm or suffering from illness, and includes a
14 dispensary, maternity home, clinic (whether mobile or not) and also any
15 place or premises used for purposes of medical treatment, whether regularly
16 or periodically;

17 "medical officer" means a medical practitioner in the employment of the
18 Government;

1 "medical practitioner" means a person for the time being authorized to practice
2 the medical profession by virtue of his being registered or licensed under the
3 provisions of the Medical and Dental Practitioners Act, Laws of the Federation
4 2004;

5 "medical treatment" includes dentistry, surgery, obstetrics, nursing, the
6 administration of medicine, health counselling and the provisions of any other
7 service or the supply of any other goods in connection with any of the matters
8 specified in this definition, but does not include veterinary surgery;

9 "Minister" means the Minister for the time being responsible for matters
10 relating to medical and health services;

11 "organization" includes any society, association or other body of person,
12 whether or not incorporated under any written law, and also a person
13 recognized as a corporation under the law for the time being in force relating to
14 corporations;

15 "private hospital" means any hospital other than a public hospital;

16 "public hospital" means any hospital which is within anyone of the following
17 descriptions-

18 (a) a hospital owned by the Government;

19 (b) a hospital owned by any corporation or company which is owned
20 by the Government, either alone or jointly with any person or organization, or
21 which is owned by any subsidiary of any corporation or company of that
22 description;

23 (c) a hospital owned by any organization, the management of which is
24 wholly or partly financed or materially aided from the public revenue;

25 (d) any other hospital which the Minister may, by notice published in
26 the Gazette, declare to be a public hospital for the purposes of this Act.

27 (2) The Minister may, if in his opinion it is in the public interest to do
28 so, by notice published in the Gazette, exempt from all or any of the provisions
29 of this Act either absolutely or subject to such conditions as he may think fit any
30 private hospital or any person.

1 (3) Notwithstanding any provision contained in this Act to the
 2 contrary, a medical practitioner shall not be deemed to be in contravention of
 3 any requirement prescribed by or under this Act in respect of any thing done
 4 by him anywhere for the purpose of rendering medical treatment, free of
 5 charge, to any person-

6 (a) in any emergency situation; or

7 (b) who is a member of his household or under his control.

8 (4) For the purpose of enabling members of the public to
 9 distinguish between private hospitals of approved organizations and public
 10 hospitals, the Minister shall give directions in writing requiring all private
 11 hospitals to be identified by such means as he may prescribe in the directions
 12 and every approved person or organization shall comply with those
 13 directions.

Restriction on
Management
and Private
Hospitals

14 PART II

15 3.-(1) The Minister shall appoint a public officer to be a Registrar
 16 of private hospitals and may appoint any number of other public officers to
 17 be Assistant Registrars of private hospital as he may consider necessary.

Appointment of
Officers

18 (2) The Registrar shall perform the duties prescribed in relation to
 19 his office by or under this Act and shall discharge such other functions and
 20 duties as the Minister or the Board may direct or prescribe by Regulations
 21 made under this Act.

22 (3) Every Assistant Registrar shall assist Registrar in the
 23 performance of his duties under this Act and may, under the direction of
 24 Registrar, exercise any of the functions of the Registrar.

25 4.-(1) No individual shall manage or cause to be managed any
 26 private hospital unless-

Restriction and
Management of
Private Hospitals

27 (a) he does so on behalf of an approved organization; or

28 (b) he is an approved person.

29 (2) No individual or organization shall manage any private hospital
 30 unless he is an approved person or approved organization and there is

	1	existing in respect of the hospital and the individual valid registration made in
	2	accordance with the provisions of this Act.
	3	(3) Any person who contravenes or fails or refuses to comply with the
	4	provisions of this section is guilty of an offence and shall be liable on
	5	conviction to a fine of Two Million Naira or to imprisonment for a term of three
	6	years or to both that fine and imprisonment.
Establishment of Private Hospitals Advisory Board	7	5.-(1) There is hereby established a Board to be known as the Private
	8	Hospitals Advisory Board.
	9	(2) The Board shall consist of-
	10	(a) the Chairman who shall be appointed by the Minister;
	11	(b) a State Attorney nominated by the Attorney General in the
	12	Attorney General's Chambers;
	13	(c) not more than five other members appointed by the Minister; and
	14	(d) the Registrar who shall be the Secretary.
	15	(3) In appointing members of the Board the Minister shall have regard
	16	to the need to appoint persons with such qualifications and experience in
	17	medicine and the conduct or management of public affairs as would enable
	18	them to contribute fully and effectively to the discharge
	19	of the functions of the Board.
	20	(4) The Minister shall, by Regulations to be published in the Gazette,
	21	provide for the constitution and proceedings of and other matters in relation to
	22	the Board.
Tenure of Office for Board Members	23	6.-(1) A member of the commission shall hold office for a period not
	24	exceeding five years and is on the expiration of the period not eligible for re
	25	appointment, no member shall hold office for more than one term.
	26	(2) Where a member of the commission resigns, dies, is removed
	27	from office or is for any reason unable to act as a member of the Commission,
	28	the Minister shall notify the President of the vacancy and the President shall on
	29	advice of the nominating authority where applicable, appoint another person to
	30	hold office of the unexpired portion or the member's term of office.

1 (3) A member of the commission may at anytime resign his office
2 in writing addressed to the President through the Minister.

3 (4) The Board shall meet for the dispatch of business at such times
4 and at such places as the Chairman may determine but shall meet at least
5 once every three months.

6 (5) The Chairman shall at the request in writing of not less than one
7 third of the membership of the Board to convene an extra ordinary meeting
8 of the Board at such place and time as he/she may determine.

9 (6) Every meeting of the Board shall be presided over by the
10 Chairman and in his absence by a member of the Board elected by the
11 members present from among their number.

12 (7) A member of the Board who has interest in any contract or other
13 transaction proposed to be entered into with the Board or any application
14 before the Board shall disclose in writing the nature of his interest and shall
15 be disqualified from participating in any deliberations of the Board in
16 respect of the contract, application or other transaction.

17 (8) A member who infringes subsection (7) of this section is liable
18 to be removed from the Board.

19 (9) There shall be paid to the members of the commission such
20 traveling and other allowances as may be approved by the Board.

21 7.-(1) The functions of the Board shall be-

Functions of the
Private Hospitals
Advisory Board

22 (a) to receive, consider and decide on all applications for approval
23 made by individuals and organizations;

24 (b) to issue a permit for the establishment of a private hospital by
25 individuals or organizations after having fulfilled all the requirements;

26 (c) to provide conditions for the establishment of private hospitals;

27 (d) to supervise the implementation of conditions of the
28 establishment of the private hospitals;

29 (e) to advise the Minister on the implementation of the provisions
30 of this Act; and

Procedure of
Appeal

1 (f) to do any other function as may be conferred upon the Board by the
2 Minister.

3 (2) The Board in exercising its functions shall have its own working
4 and meeting procedures.

5 (3) The Board shall have powers to cancel any permit issued in
6 contravention of the provision of this Act.

7 (4) The Board through the Registrar shall keep and maintain all
8 records of private hospitals.

9 **8.-(1)** Any organization or person who applied for a permit to the
10 Board in accordance with the provisions of this Act, aggrieved by the decision
11 of the Board shall have the right of appeal to the Minister.

12 (2) The appellant shall submit his memorandum of appeal before the
13 Minister within one month from the date of receiving the decision from the
14 Board.

15 (3) The Minister shall hear both parties and give his decision within
16 three months from the date of hearing such an appeal.

17 (4) The Minister may, in deciding the appeal, or any part thereof, seek
18 advice or assistance of any person or office he deems appropriate but shall not
19 be bound by such advice or assistance.

20 (5) The decision of the Minister on the point of fact shall be final and
21 binding to the parties.

22 (6) Where the issue in dispute is on point of law any party aggrieved
23 by the decision of the Minister may appeal to the court of competent
24 jurisdiction and on hearing the appeal, the court shall not be prevented from
25 varying or quashing any finding of the Minister on either point of fact or law.

Entitlement to
Practice for fees

26 **9.** Every approved person and every approved organization shall,
27 subject to this Act, be entitled to demand, sue for, and recover in any court of
28 competent jurisdiction with full costs of suit, reasonable charges for
29 professional aid, advice and visits, and the value of any medicine or any
30 medical or surgical or dental appliances rendered or supplied.

- 1 **10.** No person or organization shall be entitled to recover any
 2 charge in any court by way of claim, counter claim, set off or otherwise for
 3 any medical or surgical advice or attention or for the performance of any
 4 operation as or by a medical practitioner or dentist or for any medicine
 5 prescribed or supplied unless he or it is at the time approved as such under
 6 this Act. No fees recoverable
unless persons or
organizations
approved
- 7 **11.**-(1) The Registrar shall keep a register in the prescribed form in
 8 which he shall enter the name of every approved organization and such other
 9 particulars relating to the organization as he may consider relevant, and shall
 10 delete or amend any of those particulars as circumstances may require. Particulars of
approved
organizations to
be registered and
published
- 11 (2) At least once each year the Registrar shall publish in the Gazette
 12 or in any national newspapers a list of all approved organizations whose
 13 approval is still in force.
- 14 **12.** The Minister may at any time revoke any approval or its
 15 renewal given under section 6 if he is satisfied- Revocation of
approval
- 16 (a) that the approved organization has ceased to be eligible for
 17 approval in the terms of section 6 (2);
- 18 (b) that the approved organization is managing a private hospital
 19 for one or more of the purposes specified in section 6 (3); or
- 20 (c) that the approved organization is no longer fit to manage a
 21 private hospital.
- 22 **PART III - REGISTRATION OF PRIVATE HOSPITALS**
- 23 **13.**-(1) No approved organization or person shall manage any
 24 private hospital unless the hospital is registered under this section. Registration of
Private Hospitals
- 25 (2) An application for registration of a private hospital shall be
 26 made to the Board in writing specifying the hospital in respect of which the
 27 application is made and setting out such other particulars relating to the
 28 approved organization or to the hospital as may be prescribed by regulations
 29 made under this Act.
- 30 (3) There shall be separate registration in respect of every private

1 hospital managed by an approved organization.

2 (4) The registration of a private hospital under this section shall
3 become void upon the expiration of thirty days from the date of any change in
4 the ownership or management of the hospital.

5 (5) On receipt of an application, together with the prescribed fees (if
6 any) for the registration of a private hospital under this section, the Board may
7 approve or refuse to approve the application. Where the Board approves the
8 application it shall direct the Registrar to register the private hospital specified
9 in the application and issue to the applicant a certificate of registration in the
10 prescribed form either without conditions or upon such conditions as the Board
11 may prescribe.

12 (6) Every certificate of registration issued under this section in respect
13 of a private hospital shall be displayed in a conspicuous position within the
14 premises of the hospital.

15 (7) Without prejudice to the general power conferred upon the Board
16 by subsection (5) to refuse to approve an application under this section, the
17 Board may refuse to register a private hospital if he is satisfied-

18 (a) that the applicant is not an approved organization or is not an
19 organization which is eligible for approval in the terms of section 6 (2); or

20 (b) that the private hospital specified in the application is not under
21 the charge of a medical practitioner or other person who is fit to manage a
22 hospital or a hospital of the description given in the application; or

23 (c) that for reason connected with the situation, construction,
24 accommodation, staffing or equipment of the private hospital or of any
25 premises used in connection with the hospital, it is not in the public interest to
26 register the hospital.

27 (8) Any person who manages any private hospital which is not
28 registered under this Act or any private hospital the registration of which has
29 been cancelled or has ceased to have effect for any other reason shall be guilty
30 of an offence and shall be liable on conviction to a fine of less than Two

1 Hundred Thousand Naira or to imprisonment for a term not less than three
2 years or to both that fine and imprisonment.

3 **14.-(1)** The Registrar shall keep a register in the prescribed form in
4 which he shall enter the name of every private hospital approved by the
5 Board for registration under section 13 and such other particulars relating to
6 the hospital as he may consider relevant, and shall delete or amend any of
7 those particulars as circumstances may require.

Duties of
Registrar in
relation to
registered hospital

8 (2) At least once each year the Registrar shall publish in the Gazette
9 or in any national newspaper a list of all private hospitals the registration of
10 which is still in force.

11 **15.-(1)** Where, in respect of any registered private hospital, the
12 Board is satisfied-

Cancellation of
registration of
Hospitals

13 (a) that the premises of the hospital are no longer fit to be used as a
14 hospital by reason of their being kept in an unclean or unsanitary condition;

15 (b) that provision made for the medical treatment of persons
16 attending the hospital is inadequate; or

17 (c) that the approved organization or person responsible for the
18 management of the hospital has failed to comply with any Regulations made
19 under this Act relating to the staff, accommodation or equipment to be
20 provided at a private hospital or prescribing minimum standard of diet to be
21 provided to persons, admitted to the hospital as in patients, the Board may,
22 by notice in writing, require the approved organization to remedy to the
23 satisfaction of the Board defects specified in the notice within such period as
24 he may specify in the notice.

25 (2) If the approved organization fails to comply with the
26 requirements of a notice under subsection (1) within the specified period,
27 the Board may, after calling upon the approved organization to show cause
28 why the Registration of the hospital should not be cancelled, cancel the
29 registration.

	1	PART IV - CONTROL OF FEES CHARGEABLE BY PRIVATE HOSPITALS IN
	2	RESPECT OF MEDICAL TREATMENT
Definition of "Price"	3	16. In this Act, the term "price", when used in relation to medical
	4	treatment, means any fee or other payment of any description charged or
	5	chargeable by any private hospital in respect of medical treatment rendered to
	6	any person.
Power of Minister to determine Price structures	7	17.-(1) The Minister may, from time to time, determine and review, in
	8	accordance with the provisions of this Act, the price structure of medical
	9	treatment rendered by private hospitals either on a national basis or in relation
	10	to any particular area or areas.
	11	(2) In the exercise of the power conferred upon him by subsection (1)
	12	to determine price structure in relation to medical treatment the Minister shall
	13	have power to fix maximum prices of any type of medical treatment rendered
	14	by private hospitals and to prescribe the manner in which the maximum prices
	15	shall be ascertained.
	16	(3) In determining the price structures of any type of medical
	17	treatment the Minister shall have regard to-
	18	(a) the types of medical treatment essential to the community
	19	available at private hospitals and at public hospitals;
	20	(b) the need to prevent unduly rapid or frequent variations in prices;
	21	(c) the need to maintain reasonable standards of service rendered by
	22	private hospitals;
	23	(d) the need to promote the continued ability of private hospitals to
	24	maintain efficiency and expand their services to supplement services rendered
	25	by public hospitals;
	26	(e) the need to ensure the availability of adequate medical and health
	27	services in rural as well as urban areas.
	28	(4) In addition to the factors specified in subsection (3), in
	29	determining the maximum price of medical treatment the Minister shall take
	30	into account the cost of material (if any) used, the direct and overhead costs of

1 providing the service and the level of any duties or taxes collected from
2 private hospitals and such other factors as the Minister may consider
3 relevant.

4 (5) In the exercise of his powers under this section, the Minister
5 shall have power-

6 (a) to receive and review applications for determination or
7 variation of maximum prices from approved organizations;

8 (b) to receive and review applications of representations in respect
9 of prices from any person or organization or from any public authority;

10 (c) to refer to any public authority any matter relating to prices of
11 medical treatment for the purposes of obtaining advice on the matter;

12 (d) notwithstanding any written law to the contrary, to secure
13 access to relevant data concerning the provision of medical treatment from
14 any person or organization or from any public authority.

15 (6) The Minister may, by notice in writing, require any approved
16 person or organization responsible for the management of any private
17 hospital to produce to him, within such period as he may specify in the
18 notice-

19 (a) books of account or other records relating to the management of
20 the hospital;

21 (b) a return of income made by the approved organization in
22 respect of any year for the purposes of assessment of income tax or other
23 similar taxes;

24 (c) such other information as the Minister may consider relevant.

25 **18.** No decision of the Minister made in accordance with the
26 provisions of this Act relating to prices shall be subject to review by any
27 court on any ground.

Decisions of
subject to review
by courts

28 **19.-(1)** Where the Minister has fixed the maximum price of any
29 type of medical treatment he shall issue a notice setting out a description of
30 the type of medical treatment and the maximum price fixed in relation to it.

Publication of
maximum prices

1 (2) A notice issued under subsection (1) may be published in any
2 manner as will, in the opinion of the Minister, ensure that its contents come to
3 the notice of members of the public who will or are likely to be affected by the
4 contents of the notice.

5 (3) With effect from the date of the publication of any notice under
6 this section or any subsequent date specified in the notice the maximum price
7 of the type of medical treatment described in the notice shall be the price
8 described in relation to it.

9 (4) Any person who renders medical treatment at any private hospital
10 at a price in excess of the maximum price fixed in relation to that type or
11 medical treatment shall be guilty of an offence and shall be liable on conviction
12 to a fine not exceeding One Hundred Thousand Naira or to imprisonment for a
13 term not exceeding three years or to both that fine and imprisonment.

Display of
maximum prices

14 **20.-(1)** The Minister may by order published in the Gazette, require
15 any approved organization or person responsible for the management of any
16 private hospital to display in a prominent manner and in conspicuous position
17 so that it may be easily read and is clearly legible to patients in those parts of the
18 premises of the hospital where medical treatment is rendered, a list of the
19 current maximum prices of such types of medical treatment as are mentioned in
20 the order which the approved organization may render.

21 (2) An order under this section may provide for the form in which the
22 list of maximum prices which it requires to be displayed shall be arranged.

23 (3) Any person responsible for the management of any private
24 hospital who fails to display at the hospital a list of current maximum prices
25 fixed in relation to medical treatment, shall be guilty of an offence and shall be
26 liable on conviction to a fine not exceeding Fifty Thousand Naira or
27 imprisonment for a term not exceeding twelve months or to both that fine and
28 imprisonment

Books of account
and other records

29 **21.-(1)** Every approved organization or person responsible for the
30 management of a private hospital rendering medical treatment in respect of

1 which maximum prices have been fixed under this Act, shall keep books of
2 account or other records in respect of the medical treatment prescribed by
3 Regulations made under this Act.

4 (2) The approved organization or person shall, after the last entry in
5 every book or account or record kept under this section, preserve the book or
6 record for a period of two years or such longer period as may be prescribed
7 by Regulations made under this Act.

8 **22.**-(1) Every person in charge of a private hospital which render to Issue of receipts
9 any person medical treatment in respect of which a maximum price has been
10 fixed under this Act and for which a price is paid or is to be paid shall, as soon
11 as possible after the treatment is rendered, supply to the person a receipt or
12 an invoice describing the type of treatment rendered and showing the price
13 which has been or is to be paid for the treatment.

14 (2) Every person who issues a receipt or an invoice under this
15 section shall retain in the records of the private hospital a duplicate copy of
16 the receipt or invoice.

17 (3) Any person in charge of any private hospital who fails to
18 comply with the provisions of subsection (1) or of subsection (2) shall be
19 guilty of an offence and shall be liable on conviction to a fine not exceeding
20 One Hundred Thousand Naira or to imprisonment for a term not exceeding
21 twelve months or to both such fine and imprisonment.

22 **PART V - GENERAL PROVISION**

23 **23.**-(1) The Registrar of Private Hospitals, an Assistant Registrar Inspection and
24 of Private Hospitals, a medical officer or any other public officer authorized search
25 by the Minister in writing for that purpose, may if he has reasonable cause to
26 believe that medical treatment is being given on any premises used as a
27 private hospital demand that the person in charge of those premises shall
28 allow him free entry to the premises and afford him all reasonable facilities
29 to ascertain whether the medical treatment is being rendered in accordance
30 with the provisions of this Act or of the Regulations made under it.

1 (2) If the officer after producing proof of his authority to any person
2 who may reasonably require that proof, is unable to gain entry to the premises
3 without unreasonable delay or inconvenience, he may enter the premises
4 without warrant and inspect them to ascertain the matter specified under
5 subsection (1).

6 (3) Any person who prevents or obstructs any officer acting under this
7 section in the performance of his duties shall be guilty of an offence and shall
8 be liable on conviction to a fine not exceeding Fifty Thousand Naira or to
9 imprisonment for a term not exceeding twelve months or to both that fine and
10 imprisonment.

Offences by
organizations

11 **24.** Where any offence under this Act or any Regulations made under
12 it is committed by an organization, every person charged with, or concerned or
13 acting in the control or management of the affairs or activities of the
14 organization, shall also be guilty of that offence and shall be liable to be
15 proceeded against and punished accordingly, unless the person proves to the
16 satisfaction of the court that, through no act or omission on his part, he was not
17 aware that the offence was being or was intended or about to be committed, or
18 that he took all reasonable steps to prevent its commission.

Regulations

19 **25.** The Minister may make Regulations generally for the better
20 carrying out of the purposes and provisions of this Act, and, without prejudice
21 to the general regulations-

22 (a) prescribing forms to be used for the purposes of this Act;

23 (b) prescribing fees which shall be payable in respect of any matters
24 specified in any Regulations made under this section;

25 (c) providing for submission of audited balance sheets and other
26 records, returns and particulars of approved organizations or persons;

27 (d) providing for procedures of appeal;

28 (e) prescribing minimum standards of diet to be provided to persons
29 admitted to private hospital as in patients;

30 (f) requiring approved organizations to provide facilities for the

- 1 welfare of patients admitted to private hospital;
- 2 (g) regulating the staff, accommodation and equipment to be
- 3 provided at private hospitals;
- 4 (h) relating to any matter which is required or permitted to be
- 5 prescribed under this Act.

EXPLANATORY MEMORANDUM

This Bill seeks to provide for the regulation of medical practice by Private Hospitals, establishment of Private Hospitals Advisory Board which shall provide conditions and permit for the establishment and administration of Private Hospitals in Nigeria and also charged with the responsibility of collating, analyzing and publishing information relating to private hospitals and health care delivery in Nigeria.

A BILL

FOR

AN ACT TO AMEND THE FISCAL RESPONSIBILITY ACT 2010 AND FOR
OTHER MATTERS CONNECTED THEREWITH

Sponsored by Senator Stella Oduah

[] Commencement

BE IT ENACTED by the National Assembly of the Federal
Republic of Nigeria as follows:

- 1 **1.** Section 21 of the Principal Act is amended by inserting a new Amendment of
2 subsection (3) as follows- Section 21
- 3 “(4) Any person who contravenes the provisions of subsections (1),
4 (2) and (3) is guilty of an offence and liable to a fine of Two Million Naira or
5 imprisonment for a period not exceeding 2 years or to both”.
- 6 **2.** This Bill may be cited as the Fiscal Responsibility Act Citation
7 (Amendment) Bill, 2019.

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Fiscal Responsibility Act to compel Agencies
listed in the Schedule to the Act submit their annual estimate to the National
Assembly.

EXEMPTIONS BILL, 2019

ARRANGEMENT OF SECTIONS

*Section**Preliminary Provisions*

1. Object of this Act
2. Application
3. Definition of exemption

General Provisions

4. Prohibition of exemptions in other legislation
5. General responsibility
6. Responsibility of the Minister
7. Negotiation and approval of exemption Ministries, Departments and Agencies
8. Procedure for granting exemptions to Ministries, Departments and Agencies

Privileged Persons

9. The President
10. Diplomats and diplomatic missions
11. Persons with disability
12. Religious organisations
13. Donor and charity organisations
14. Other privileged persons Private Businesses
15. Free zone enterprises
16. General tax incentives
17. Special tax incentives for strategic investments
18. Procedure for granting special tax incentives

Development Partner Projects

19. Technical cooperation programmes
20. Programmes and projects funded by grants
21. Concessional facility projects

-
22. Commercial Government projects Security transactions, User Charges and Fees and Transnational Levies
 23. Security transactions
 24. Port user charges and fees
 25. Transnational levies

Miscellaneous Provisions

26. Executive approval
27. Transfer of ownership of exempt item by holder of an exemption
28. Offences and penalties
29. Regulations
30. Interpretation

Consequential amendment

31. Repeals, savings and transitional provisions
32. Citation

A BILL

FOR

AN ACT TO REGULATE THE APPLICATION OF TAX EXEMPTIONS AND OTHER
EXEMPTIONS AND TO PROVIDE FOR RELATED MATTERS

Sponsored by Senator Stella Oduah

[] Commencement

ENACTED by the National Assembly of the Federal Republic of
Nigeria as follows:

- | | | |
|----|--|--|
| 1 | 1. The object of this Act is to: | Object of this
Act |
| 2 | (a) rationalise the current exemptions regime by varying, where | |
| 3 | necessary, and consolidating existing statutory provisions on exemptions; | |
| 4 | and | |
| 5 | (b) Provide for the administration of exemptions. | |
| 6 | 2.-(1) This Act applies to all exemptions. | Application |
| 7 | (2) This Act shall be read together with any other enactment | |
| 8 | relevant to taxation, levies, fees and charges and public financial | |
| 9 | management. | |
| 10 | (3) Where there is a conflict or inconsistency between the | |
| 11 | provisions of this Act and any other enactment related to exemptions, the | |
| 12 | provisions of this Act shall prevail. | |
| 13 | 3.-(1) An exemption under this Act is a deviation from: | Definition of
exemption |
| 14 | (a) a tax, levy, fee or charge provided for under an enactment, or | |
| 15 | (b) the timing of the payment of a tax, levy, fee or charge which | |
| 16 | results in a reduction in the effective liability of the payer. | |
| 17 | (2) Despite subsection (1), the power of the Chairman to extend | |
| 18 | the date on which a tax is payable shall continue to apply. | |
| 19 | <i>General Provisions</i> | |
| 20 | 4.-(1) An enactment shall not provide for the grant of an exemption | Prohibition of
exemptions in
other legislation |
| 21 | or a variation to a provision of this Act. | |

	1	(2) Where a provision in an enactment effectively contravenes
	2	subsection (1), that provision in that enactment is void.
	3	(3) Subsection (1) does not apply to an amendment to this Act or to
	4	Regulations made under this Act.
General responsibility	5	5.-(1) A person who acts for the State shall not act in a way that
	6	enables another person to enjoy an exemption unless that exemption has been
	7	lawfully granted under this Act.
	8	(2) A person who seeks to benefit from an exemption shall satisfy the
	9	requirements for accessing that exemption before benefitting from the
	10	exemption.
Responsibility of the Minister	11	6.-(1) The power to:
	12	(a) Submit a request for an exemption to the Federal executive
	13	Council or
	14	(b) the National Assembly, or
	15	(c) seek Executive approval for an exemption is vested in the
	16	Minister.
	17	(2) The Minister shall, on receipt of a request for an exemption:
	18	(a) vet the request for the exemption and ensure that the exemption is
	19	consistent with the economic management priorities of Government and the
	20	general policy of the Government on exemptions; and
	21	(b) Negotiate the exemption on behalf of the State.
	22	(3) The Minister shall, subject to the Federal executive Council
	23	approval, seek the approval of the National Assembly by resolution for a
	24	request for exemption.
	25	(4) The Minister shall monitor the use of an exemption as an
	26	economic management tool.
	27	(5) The Minister shall advise Council on matters relating to
	28	exemptions.
	29	(6) The Minister shall ensure that Ministries, Departments and
	30	Agencies and other relevant stakeholders are sensitized on any new law or

1 requirement instituted to:

2 (a) improve the effectiveness of the exemptions regime; or

3 (b) ensure compliance with this Act.

4 7.-(1) A person shall not negotiate or enter into an agreement to
5 grant an exemption except with the prior written approval of the Minister.

Negotiation and
approval of
exemption

6 (2) An understanding or agreement reached between parties to
7 grant an exemption is of no effect and is not enforceable against the State
8 unless subsection (1) has been complied with.

9 (3) Where an exemption is contained in a contract to be placed
10 before the National Assembly for approval, the contract shall be
11 accompanied with:

12 (a) a detailed assessment of the value of the anticipated exemptions
13 contained in the contract;

14 (b) the list of items and taxes to which the exemptions are
15 applicable;

16 (c) a limit on the total value of the exemptions to be granted under
17 that contract; and

18 (d) the implications of the exemption on programmed revenue.

19 (4) A contract that contains an exemption shall not be considered
20 by the National Assembly unless subsections (1) and (3) have been complied
21 with.

22 (5) An exemption negotiated by the Minister and placed before the
23 National Assembly for approval may be varied by the National Assembly
24 and the Minister shall notify the person concerned and give effect to the
25 variation.

26 8.-(1) An application for an exemption by a Ministry, Department
27 or Agency shall be made to the Minister.

Procedure for
granting exemptions
to Ministries,
Departments and
Agencies

28 (2) The Minister:

29 (a) shall assess the application; and

30 (b) may make a recommendation to Council for an exemption.

1 (3) The recommendation referred to in subsection (2) shall state
2 clearly the basis for the recommendation.

3 (4) Where the Minister makes a recommendation to the council on an
4 application for an exemption by a Ministry, Department or Agency and Council
5 approves the recommendation, Council shall direct the Minister to submit the
6 application to the National Assembly for the necessary approval.

7 (5) Where Council does not approve of the recommendation, the
8 Minister shall inform the Ministry, Department or Agency of the decision of
9 Council within fourteen days on receipt of the decision.

10 (6) Where the Minister does not make a recommendation to Council
11 for an exemption, the Minister shall inform the Ministry, Department or
12 Agency of the decision within thirty days after the submission of the
13 application.

14 *Privileged Persons*

The President 15 **9.**-(1) Goods imported by the President for the personal use of the
16 President are exempt from customs duties, taxes and port charges.

17 (2) Where an enactment provides for an exemption for the President,
18 the exemption shall be for the personal use of the President.

19 (3) For the purposes of this Act, the Office of the President is a
20 department of Government and shall not, for the purposes of the administration
21 of exemptions, be treated as the President.

22 (4) A person who makes an application for an exemption in them
23 name of the President which is not for the personal use of the President
24 commits an offence and is liable on summary conviction to a fine of not less
25 than one thousand penalty units and not more than two hundred thousand Naira
26 or to a term of imprisonment of not less than six months and not more than five
27 years or to both.

Diplomats and
diplomatic
missions

28 **10.**-(1) An exemption to a diplomat shall be on a reciprocal basis.

29 (2) Goods and vehicles imported by or for the official use of a body of
30 the United Nations, the African Union, the Economic Community of West

1 African States, the Commonwealth, a foreign embassy, a development
2 partner agency, a diplomatic mission or a consulate are exempt from the
3 payment of customs duties and customs taxes.

4 (3) On the first arrival in Nigeria of an employee of the United
5 Nations, the African Union, the Economic Community of West African
6 States, the Commonwealth, a foreign embassy, a development partner
7 agency, a diplomatic mission or a consulate, the household or personal
8 effects of that employee, if that employee is not engaged in any other
9 business or profession in Nigeria, are exempt from the payment of customs
10 duties and customs taxes.

11 (4) Goods and vehicles imported by or for the use of a permanent
12 member of the United Nations, the African Union, the Economic
13 Community of West African States, the Commonwealth, a foreign embassy,
14 a development partner agency, a diplomatic mission or a consulate are
15 exempt from the payment of customs duties and customs taxes.

16 (5) For the purposes of this section, the Minister responsible for
17 Foreign Affairs shall submit to the Minister responsible for Finance on an
18 annual basis, a list of the diplomats and diplomatic missions that qualify for
19 exemption.

20 (6) A diplomat or a diplomatic mission shall apply for an
21 exemption based on the list submitted under subsection (5).

22 **11.-(1)** The following disability-related items are exempt from the
23 payment of customs duties and customs taxes:

Persons with
disability

24 (a) books, publications and documents specialized for the use of
25 persons with disability on the recommendation of the Minister responsible
26 for Social Development;

27 (b) other items specially designed for the education, scientific or
28 cultural advancement of persons with disability, imported by institutions or
29 organizations recommended by the Minister responsible for Social
30 Development and approved by the Minister;

1 (c) vehicles specially designed, adapted and modified for use by
2 persons with disability certified by the Driver and Vehicle licensing Authority
3 and approved by the Minister; and

4 (d) specially designed items imported by persons with disability for
5 their educational, scientific or cultural advancement.

6 (2) A vehicle imported under paragraph(c) of subsection (1) shall not
7 be re-exported.

8 (3) A person who contravenes subsection (2) commits an offence and
9 is liable on summary conviction to a fine of not more than two Hundred
10 thousand Naira or to a term of imprisonment of not more than twelve months or
11 to both.

Religious
organisations

12 **12.-(1)** The following worship-related imports are exempt from the
13 payment of customs duties and customs taxes:

14 (a) altar bread;

15 (b) communion wafer;

16 (c) altar wine;

17 (d) Catholic rosary;

18 (e) altar frontal;

19 (f) altar linen and vestments excluding choir robes and pulpit gowns;

20 (g) Zamzam;

21 (h) Tasbi;

22 (i) hijab; and

23 (j) other similar religious items used exclusively for worship
24 recommended by the Minister responsible for matters relating to Religious
25 Affairs and approved by the Minister.

26 (2) For the purposes of subsection (1),

27 "hijab" means a traditional covering for the hair and neck that is worn by
28 Muslim women;

29 "Tasbi" means an Islamic rosary; and

30 "Zamzam" means holy water imported from Mecca.

- 1 **13.**-(1) An item for educational and health purposes imported by a Donor and charity
2 development partner, a charity organisation, a philanthropist or any other organisations
3 not-for-profit organisation as a gift for charitable purposes is, subject to
4 subsection (2), exempt from customs duties and customs taxes where the
5 application is supported by a recommendation by the relevant sector
6 Minister and approved by the Minister.
- 7 (2) An application for the exemption referred to in subsection
8 (1) shall not be processed unless the application:
- 9 (a) is made by the official head of the identifiable group that
10 benefits from the gift; and
- 11 (b) spells out in detail the specific items and the quantity of each
12 item expected in the donation.
- 13 **14.**-(1) An application for an exemption by any other privileged Other privileged
14 persons shall be made to the Minister. persons
- 15 (2) The Minister:
- 16 (a) shall assess the application; and
- 17 (b) may make a recommendation to Council for an exemption.
- 18 (3) The recommendation referred to in subsection (2) shall state
19 clearly the basis for the recommendation.
- 20 (4) Where the exemption is contained in a contract to be placed
21 before the National Assembly for approval, subsection (3) of section 7
22 applies.
- 23 (5) Where the Minister makes a recommendation to Council on an
24 application for an exemption by a privileged person and council approves
25 the recommendation, Council shall direct the Minister to submit the
26 application to The National Assembly for the necessary approval.
- 27 (6) Where Cabinet does not approve of the recommendation, the
28 Minister shall inform the applicant of the decision of Council within
29 fourteen days on receipt of the decision.
- 30 (7) Where the Minister does not make a recommendation to

	1	Council for an exemption, the Minister shall inform the applicant of the
	2	decision within thirty days after the submission of the application.
	3	<i>Private Businesses</i>
Free Zone enterprises	4	15. -(1) A free zone developer, a subcontractor or an enterprise that
	5	imports items into a free zone or single factory zone is exempt from direct and
	6	indirect customs duties and customs taxes.
	7	(2) A company that is licensed as a free zone enterprise but that does
	8	not export:
	9	(a) a minimum of seventy per cent of the output of the company;
	10	(b) the relevant percentage as specified in the license of the Free Zone
	11	Enterprise; or
	12	(c) shall not benefit from an exemption on account of being a licensed
	13	free zone enterprise.
	14	(3) A free zone enterprise referred to in subsection (2) is liable to pay
	15	all outstanding taxes.
	16	(4) The Federal Inland Revenue Service shall recover the outstanding
	17	tax liabilities of a free zone enterprise referred to in subsection (2).
General tax incentives	18	16. -(1) The Minister, on the recommendation of the relevant sector
	19	Minister and with the approval of Council, may by legislative instrument,
	20	make Regulations to grant an industry-specific or programme specific tax
	21	concession for an investor in that industry or investment programme.
	22	(2) Where the tax concession is on customs duties and customs taxes,
	23	the list of the items to which the concession applies and the exact concessional
	24	rate for each item shall be provided in the Regulations made under this Act.
	25	(3) Where the State desires to take up a reciprocal carried interest in a
	26	business that accesses general tax incentives, the particulars of the carried
	27	interest shall be specified in the Regulations made under this Act.
Special tax incentives for strategic investments	28	17. -(1) The State may, in addition to granting a general tax incentive
	29	to a business in accordance with an enactment, grant a private investor a
	30	specially-negotiated tax exemption for investment where the State takes a

1 commensurate equity stake in the investment project.

2 (2) An investor that cedes an equity stake to the State in return for a
3 tax incentive shall have an unqualified right to buy back the equity stake of
4 the State at the prevailing market price.

5 18.-(1) Council shall, for the purpose of granting special tax Procedure for
6 incentive and promoting major investments, determine the priority areas of granting special
7 economic investments. tax incentives

8 (2) The Nigeria Investment Promotion Council shall, within thirty
9 days after the determination of the priority areas referred to in subsection(1),
10 publish the priority areas:

11 (a) in the Gazette; and

12 (b) on the website of the Nigeria Investment Promotion Council.

13 (3) A private investor that seeks to improve the profitability or
14 viability of the investment of the private investor may apply to the Nigeria
15 Investment Promotion Council stating clearly the cost details of the
16 investment and the exemptions required.

17 (4) The Nigeria Investment Promotion Council shall, in
18 consultation with the relevant Ministry, Department or Agency, make a
19 determination:

20 (a) Whether the investment is within the priority areas of economic
21 investment; and

22 (b) Communicate the decision of the Nigeria Investment
23 Promotion Council to the applicant within thirty days after the receipt of the
24 application.

25 (5) Where the Centre determines that the investment project for
26 which the tax exemptions are being requested is in the priority area of
27 economic investment, the Chief Executive Officer of the Centre shall,
28 within five days of making the decision, forward the application to the
29 Minister.

30 (6) The Minister shall, on receipt of the request from the Centre,

1 enter into negotiations with the prospective investor to arrive at the:
2 (a) cost details of the investment;
3 (b) exact scope and details of the exemptions to be granted; and
4 (c) Commensurate equity stake that the State is required to take in the
5 investment in return for the taxes forgone in granting the exemptions.

6 (7) The Minister shall, on a successful conclusion of the negotiations
7 in subsection (6), take immediate steps to procure the necessary approvals
8 from Cabinet and the National Assembly for the investment incentives
9 agreement to be signed between the Ministry and the prospective investor.

Development
Partner Projects
technical
cooperation
programmes

10 **18.**-(1) A development partner, the African Union, the Economic
11 Community of West African States and other international institutions, for the
12 purposes of a technical cooperation programme or project, shall be granted the
13 exemption required by the agreement governing the particular programme or
14 project.

15 (2) The Minister shall secure approval from Council and the National
16 Assembly for the exemption referred to in subsection (1) before the exemption
17 takes effect.

18 (3) Where Nigeria subscribes to or is a member of an international
19 multilateral institution and the financial commitment of the subscription or
20 membership has been approved by the Minister and the National Assembly
21 an exemption required by the membership or subscription shall be considered
22 to be in compliance with this Act.

23 (4) Where Nigeria subscribes to or is a member of an international
24 multilateral institution that comes with no financial commitment, the
25 exemption required by the membership or subscription shall be reviewed
26 by the Minister subject to the approval of the National Assembly .

Programmes
and projects
funded by grants

27 **20.**-(1) A programme or a project fully funded by a grant may be
28 granted an exemption required in the agreement governing the particular
29 programme or project.

30 (2) The Minister shall secure approval from Council and the National

1 Assembly for the exemption referred to in subsection (1) before the
2 exemption takes effect.

3 (3) Subject to any applicable Avoidance of Double Taxation
4 Agreement, a private contractor or an employee of a private contractor that
5 execute a contract are subject to domestic taxes.

6 **21.**-(1) Subject to subsection (2), the import of an item for a project
7 funded by a concessional facility may be exempted from the payment of
8 customs duties and customs taxes where the concessional facility agreement
9 requires the exemption. Concessional
facility projects

10 (2) The Minister shall secure approval from Council and the
11 National Assembly for the exemption referred to in subsection (1) before the
12 exemption takes effect.

13 (3) The exemption from customs duties and customs taxes secured
14 under subsection (2) shall not cover items that are produced in Nigeria and
15 are available in reasonable quality.

16 (4) Subject to any applicable Avoidance of Double Taxation
17 Agreement, a private contractor or an employee of a private contractor that
18 execute a contract are subject to domestic taxes.

19 **22.**-(1) Goods, services or projects imported or procured by
20 Government or a State entity from a private supplier or contractor are
21 subject to customs duties and customs taxes and domestic taxes. Commercial
Government
projects

22 (2) A private supplier or contractor who supplies goods, services or
23 projects to a State entity shall not be relieved of the obligation of that private
24 supplier or contractor to charge value added tax on a taxable supply.

25 (3) A person who acts on behalf of Government or a State entity
26 who signs a contract that:

27 (a) exempts a private supplier or contractor from the payment of
28 customs duties and customs taxes or the payment of domestic taxes, or

29 (b) relieves a private supplier or contractor from the obligation of
30 that private supplier or contractor to charge value added tax on a taxable

1 supply commits an offence and is liable on summary conviction to a fine
2 equivalent to the value of the unpaid customs duties and customs taxes,
3 uncharged value added tax and other unpaid domestic taxes or to a term of
4 imprisonment of not less than six months or to both.

5 (4) Without limiting the sanction applied in accordance with
6 subsection (3), a supplier or contractor that is unlawfully exempted from the
7 payment of customs duties and customs taxes, or domestic taxes or hat is
8 unlawfully relieved of the obligation to charge value added tax on a taxable
9 supply, shall pay to the State in full the unpaid customs duties, value added tax
10 and other domestic taxes.

11 (5) A private supplier or contractor that pays to Government or a State
12 entity unpaid customs duties and customs taxes, unpaid value added tax and
13 unpaid domestic taxes shall not have a right to recover the amount paid or any
14 part of the amount paid from Government, the State entity or the individual that
15 procured the supply.

16 (6) Despite this section, a person who acts on behalf of Government or
17 a State entity may request the Minister to enter into a negotiation on
18 exemptions with a private supplier or contractor.

19 (7) Where the negotiation in subsection (6) results in a
20 recommendation by the Minister to grant an exemption, the Minister shall
21 procure the required approval from Council and the National Assembly for the
22 exemption before the exemption takes effect.

Security
Transactions,
User Charges
and Fees and
Transnational
Levies Security
transactions

23 **23.**-(1) A security service shall, for the purpose of this Act, be
24 considered a "State entity" and the provisions on exemptions in the
25 procurement of goods, services or projects apply.

26 (2) Despite subsection (1), where:

27 (a) a security service directly procures arms, ammunition and other
28 security-sensitive imports from a foreign source, or

29 (b) a security personnel on peace-keeping operations procures
30 personal effects excluding vehicles, the Minister shall exempt the imports from

1 customs duties and customs taxes and port charges.

2 **24.**-(1) A port user charge or fee charged by a service provider for Port user charges
3 the provision of a service shall be paid for by a person that uses the service. and fees

4 (2) A person shall not use a service for which a port user charge or
5 fee is chargeable and be exempted from the payment of the associated port
6 user charge or fee.

7 **25.** A person shall not be exempted from a levy imposed as an Transnational
8 obligation to a regional organisation in the nature of the African Union Levy levies
9 or the Economic Community of West African States Levy unless the
10 exemption is sanctioned by the relevant regional organisation.

11 *Miscellaneous Provisions*

12 **26.** Where approval by Council is required in this Act in an Executive
13 emergency situation, Executive approval may suffice in a situation where approval
14 approval by Council cannot be obtained.

15 **27.**-(1) Where a holder of an exemption transfers ownership of an Transfer of
16 item exempted under this Act, the beneficiary of the exempt item shall pay ownership of
17 the exemptions granted to the holder of the exemption. exempt item by
holder of an exemption

18 (2) Despite subsection (1), where the beneficiary is a Ministry,
19 Department of Agency and receives the exempt item as a donation, the
20 Ministry, Department of Agency is exempt from the payment of the
21 exemptions granted to the holder of the exemption.

22 **28.**-(1) A person acting on behalf of the Government who: Offences and
23 (a) makes an unauthorised commitment resulting in an exemption, penalties

24 (b) provides false information to influence a decision relating to an
25 exemption,

26 (c) in relation to the management or administration of an
27 exemption, willfully makes or signs a false documentation, false return or
28 false entry into records, or

29 (d) fails to report knowledge or information in respect of an
30 exemption related fraud committed by a person against the State to the

1 appropriate authority or law enforcement authority commits an offence and is
2 liable on summary conviction to a fine of not less than one hundred thousand
3 Naira and not more than two hundred thousand Naira or to a term of
4 imprisonment of not less than six months and not more than five years or to
5 both.

6 (2) A payer of tax, levy, fee or charge who provides false information
7 to influence a decision relating to an exemption, commits an offence and is
8 liable on summary conviction to a fine of not less than one hundred thousand
9 Naira and not more than two hundred thousand, Naira or to a term of
10 imprisonment of not less than six months and not more than five years or to
11 both.

12 (3) Except as otherwise provided in this Act, a person who fails to
13 comply with a provision of this Act commits an offence and where a specific
14 penalty is not provided, is liable on summary conviction to a fine of not less
15 than one hundred thousand and not more than one hundred and fifty thousand
16 Naira or to a term of imprisonment of not less than six months and not more
17 than three years or to both.

Regulations

18 **29.** The Minister may, by legislative instrument, make Regulations
19 for the effective implementation of this Act.

Interpretation

20 **30.** In this Act, unless the context otherwise requires:

21 "charitable purpose" means the non-commercial transfer of items donated for
22 the use of an identifiable group in need;

23 "Chairman " means the chairman of the Federal Inland Revenue Service;

24 "concessional facility" means a loan on terms as indicated by the Ministry
25 responsible for Finance;

26 "Council" means Federal Executive Council;

27 "customs duties and customs taxes" include import duty, excise duty, import
28 value added tax, Special Import Levy and other charges collectible on imported
29 or exported goods;

30 "development partners" include International Monetary Fund, World Bank,

- 1 other bilateral partners or institutions, other multilateral institutions, and aid
2 co-ordinating groups;
3 "fee or charge" includes rates or any moneys charged or levied under any
4 enactment;
5 "grant" means transfers made in cash, goods or services for which no
6 repayment is required;
7 "Harmonised Commodity Description and Coding System" means the
8 nomenclature comprising the headings, sub-headings and their related
9 numerical codes, the section, chapter and sub-heading notes and the general
10 rules for the interpretation of the Harmonised System contained in the text of
11 the International Convention on the Harmonised Commodity Description
12 and Coding System approved by the Customs Co-operation Council on 14th
13 June, 1983 and the relevant Schedules attached to it;
14 "identifiable group" includes a community, a religious body, a health
15 facility, a training centre, an educational institution, a registered association
16 or a relevant government entity;
17 "import" means to bring or cause goods to be brought into the country;
18 "levy" includes any imposition payable under an enactment;
19 "manufacture" means to make, produce or cause to be made or produced,
20 goods;
21 "Minister" means the Minister responsible for Finance;
22 "persons with disability" means an individual with a physical, mental, or
23 sensory impairment, including a visual, hearing, or speech functional
24 disability which gives rise to physical, cultural or social barriers that
25 substantially limits one or more of the major life activities of that individual;
26 "port user charges" are charges paid at the port by users of the port;
27 "privileged persons" means the President, diplomats, diplomatic
28 missions, persons with disability, or any other person or entity recognised
29 under this Act;
30 "security service" means a service connected with national security as the

1 National Security Council may determine;
 2 "State entity" includes a Ministry, Department or Agency, a local government
 3 authority, a state enterprise or public corporation; and
 4 "vehicle" means a conveyance for the transport by land of goods or persons.

5 *Consequential amendment*

Repeals, savings
and transitional
provisions

6 **31.**-(1) A provision in any legislation other than the:
 7 (a) Value Added Tax Act, and
 8 (b) Income Tax Act, 2015;
 9 that provides for the grant of an exemption is repealed.
 10 (2) Despite subsection (1),
 11 (a) an exemption-related agreement signed between the Government
 12 and a person on the basis of a provision repealed by this Act, or
 13 (b) an exemption-related resolution of the National Assembly passed
 14 on the basis of a provision repealed by this Act shall continue to be valid for the
 15 term of the agreement or resolution.
 16 (3) The provisions in the Harmonised Commodity Description and
 17 Coding System as set out in the Schedule to this Act are repealed.
 18 (4) Despite subsection (1), existing provisions in the current
 19 Harmonised Commodity Description and Coding System and its Schedules
 20 not specifically repealed by this Act, shall continue to apply until the entire
 21 Harmonised Commodity Description and Coding System is revised in
 22 accordance with this Act.

Citation

23 **32.** This Bill may be cited as the Exemptions Bill, 2019.

EXPLANATORY MEMORANDUM

This Bill seeks to rationalize the current exemptions regime on taxes, levies, fees and charges by varying, where necessary, and consolidating existing statutory provisions on tax and other exemptions and to provide for the administration of exemptions in Nigeria.