

*Extraordinary*



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*Government Notice No. 1*

The following is published as supplement to this *Gazette* :

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# FINANCE ACT, 2020



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## FINANCE ACT, 2020

## Act No. 1

AN ACT TO AMEND THE CAPITAL GAINS TAX ACT, CAP. C1, COMPANIES INCOME TAX ACT, CAP. C21, PERSONAL INCOME TAX ACT, CAP. P8, CUSTOMS AND EXCISE TARIFF, ETC. (CONSOLIDATED) ACT, CAP. C49, VALUE ADDED TAX ACT, CAP. VI, NIGERIA EXPORT PROCESSING ZONES ACT, CAP. N107, OIL AND GAS EXPORT FREE ZONE ACT, CAP. O5, INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF) ACT, CAP. I17, STAMP DUTIES ACT, CAP. S8, LAWS OF THE FEDERATION OF NIGERIA, 2004 ; TERTIARY EDUCATION TRUST FUND (ESTABLISHMENT) ACT NO. 16, 2011, FEDERAL INLAND REVENUE SERVICE (ESTABLISHMENT) ACT NO. 13, 2007, FISCAL RESPONSIBILITY ACT NO. 31, 2007, PUBLIC PROCUREMENT ACT NO. 14, 2007 AND COMPANIES AND ALLIED MATTERS ACT NO. 3, 2020 ; AND FOR RELATED MATTERS.

[31st Day of December, 2020]

Commencement.

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

1. The Capital Gains Tax Act, Cap. C1, Companies Income Tax Act, Cap. C21, Personal Income Tax Act, Cap. P8, Customs and Excise Tariff, Etc. (Consolidated) Act, Cap. C49, Value Added Tax Act, Cap. VI, Nigeria Export Processing Zones Act, Cap. N107, Oil and Gas Export Free Zone Act, Cap. O5, Industrial Development (Income Tax Relief) Act, Cap. I17, Stamp Duties Act, Cap. S8, Laws of the Federation of Nigeria, 2004; Tertiary Education Trust Fund (Establishment) Act No. 16, 2011, Federal Inland Revenue Service (Establishment) Act No. 13, 2007, Fiscal Responsibility Act No. 31, 2007, Public Procurement Act No. 14, 2007 and Companies and Allied Matters Act No. 3, 2020 are amended as set out in this Act.

Amendment of Cap. C1, C21, P8, C49, VI, N107, O5, I17, S8, LFN, 2004; Act No 16, 2011, Act No. 13, 2007, Act No. 31, 2007, Act No. 14, 2007 and Act No. 3, 2020.

## PART I—CAPITAL GAINS TAX ACT (CGTA)

2. Section 2 of the Act is amended by inserting after subsection (3), a new subsection “(4)” :

Amendment of section 2.

“(4) Subject to the provisions of section 31 of this Act, every person having disposed a chargeable asset shall, not later than 30 June and 31 December of that year, compute the capital gains tax, file self-assessment return, and pay the tax computed in respect of the chargeable assets disposed in the periods.”

3. Section 24 (f) of the Act is amended by inserting after the word, “aircraft”, in line 1, the words, “used in international traffic”.

Amendment of section 24.

Amendment  
of  
section 36.

4. Section 36 (2) is amended by—

(a) substituting for subsection (2), new subsection “(2)”—

“(2) Sums obtained by way of compensation for loss of office, up to a maximum of ₹10,000,000.00, shall not be chargeable gains and subject to tax under this Act.

Provided that any sum in excess of ₹10,000,000.00 shall not be so exempt but the excess amount shall be chargeable gains and subject to tax accordingly.” ; and

(b) inserting after subsection (2), new subsections “(3)” and “(4)”—

“(3) For the purpose of subsection (2), any person who pays compensation for loss of office to an individual is required, at the point of payment of such compensation, to deduct and remit the tax due under this section to the relevant tax authority.

(4) The tax so deducted shall be remitted within the time specified under the Pay-As-You-Earn regulations issued pursuant to the Personal Income Tax Act.”

Amendment  
of  
Schedule.

5. The Schedule to the Act is amended by deleting Part IX (returns) and Part X (assessments).

#### PART II—COMPANIES INCOME TAX ACT

Amendment  
of  
section 11.

6. Section 11 of the Act is amended—

(a) in subsection (2), by substituting for—

(i) paragraph (a), a new paragraph “(a)”—

“(a) primary agricultural production, or”, and

(ii) concluding paragraph to subsection (2), a new concluding paragraph—

“shall be exempted from tax, provided the moratorium is not less than 12 months and the rate of interest on the loan is not more than the base lending rate at the time the loan was granted, refinanced or otherwise restructured.”

(b) by substituting for subsection (4), a new subsection “(4)” :

“(4) In this section—

“primary agricultural production” means—

(a) primary crop production comprising the production of raw crops of all kinds, but excluding any intermediate or final processing of crops or any other associated manufactured or derivative crop product ;

(b) primary livestock production comprising the production of live animals and their direct produce such as live or raw meat, live or raw

poultry, fresh eggs and milk of all kinds, but excluding any other associated manufactured or derivative livestock product ;

(c) primary forestry production comprising the production of timbers of various kinds such as firewood, charcoal, uncultivated materials gathered and other forestry products of all kinds, including seeds and saplings, but excluding the intermediate and final processing of timber and any other manufactured or derivative timber product ; and

(d) primary fishing production comprising the production of fish of all kinds, including ornamental fish, but excluding any intermediate or final processing of any other manufactured or derivative fish product.”

7. Section 13 (2) of the Act is further amended by substituting for the proviso in paragraph, (e), a new “proviso”—

Amendment  
of  
section 13.

“Provided that the withholding tax applicable to the income under this paragraph shall be the final tax on the income of a non-resident recipient who does not otherwise fall within the scope of subsection (2) (a)-(d).”

8. Section 14 of the Act is amended by inserting after subsection (4), a new subsection “(5)—

Amendment  
of  
section 14.

“(5) The provisions of this section does not apply to income from leasing, containers, non-freight operations or any other incidental income liable to tax under section 9 of this Act.”

9. Section 16 of the Act is further amended by—

Amendment  
of  
section 16.

(a) substituting for subsection (12), a new subsection “(12)—

“(12) For the purpose of this section, the tax payable by any insurance company for any year of assessment shall not be less than—

(a) 0.5% of the gross premium for non-life insurance business,

(b) 0.5% of the gross income for life insurance business—

Provided, that the applicable minimum tax under this section shall be reduced to 0.25% for tax returns prepared and filed for any year of assessment falling due on any date between 1st January 2020 and 31st December 2021, both days inclusive.”; and

(b) inserting, after subsection (12), a new subsection “(13)—

“(13) For the purpose of subsection (12)—

“*gross premium*” means the total premiums written, received and receivable excluding unearned premium and premiums returned to the insured ; and

“*gross income*” means total income earned by a life insurance business including all investment income (excluding franked investment income), fees, commission and income from other assets but excluding premiums received and claims paid by re-insurers.”

Amendment  
of  
section 23.

10. Section 23 of the Act is further amended—

(a) in subsection (1B), by substituting for paragraph (c), a new paragraph “(c)”—

“(c) a real estate investment company from tax on dividend and rental income if it does not meet the conditions stipulated in subsection (1) (s) ;” and

(b) by deleting subsection (1C).

Amendment  
of  
section 25.

11. Section 25 of the Act is amended by inserting, after subsection (7), new subsections “(8)” and “(9)”—

“(8) Donations made by companies in cash or kind to any fund set up by the Federal Government or any State Government, or to any agency designated by the Federal Government or to any similar Fund or purpose in consultation with any Ministry, Department or Agency of the Federal Government, in respect of any pandemic, natural disaster or other exigency shall be allowed as deductions as follows—

(a) the cost of in-kind donations made to the Government and any designated agency shall be allowed as deductions ; or

(b) where companies have either procured or manufactured items for contribution, the cost of purchase, manufacture or supply of such in-kind contributions shall be allowed as deductions—

Provided that requisite documentation evidencing the donation and the cost thereof are provided to the relevant tax authority and demonstrated to be wholly, reasonably, exclusively and necessarily incurred in relation to the procurement, manufacture or supply of the in-kind contributions.

(9) Notwithstanding the provisions of subsections (2) and (3), amounts allowable for deduction, in respect of subsection (8), in any year of assessment shall be limited to 10% of assessable profits after deduction of other allowable donations made by the company.”

Amendment  
of  
section 27.

12. Section 27 of the Act is amended by substituting for paragraph (k), a new paragraph “(k)”—

“(k) penalty or fine imposed pursuant to a legislation enacted by the National Assembly or State House of Assembly.”

Amendment  
of  
section 33.

13. Section 33 of the Act is amended by substituting for subsection (2), a new subsection “(2)”—

“(2) For the purpose of subsection (1), the minimum tax to be levied and paid shall be 0.5% of gross turnover of the company less franked investment income—

Provided, that the applicable minimum tax is reduced to 0.25% for tax returns prepared and filed for any year of assessment falling due on any date between 1 January 2020 and 31 December 2021, both days inclusive.”

14. Section 39 of the Act is amended by substituting for—

Amendment  
of  
section 39.

(a) the opening sentence of subsection (1), starting with the words, “A company”, and ending with the words, “that is”, a new opening sentence—

“(1) Where a company is engaged in a trade or business of gas utilisation in downstream operations, the company shall, in respect of that trade or business, be granted the following incentives” ; and

(b) subsections (2) and (3), new subsections “(2)” and “(3)”—

“(2) The tax-free period of a trade or business shall start on the day the trade or business commences production as certified by the Ministry of Petroleum Resources.

(3) This section does not apply with respect to any company that has claimed an incentive for trade or business of gas utilisation under any law in Nigeria, including the Petroleum Profits Tax Act or the incentives under the Industrial Development (Income Tax Relief) Act in respect of the same qualifying capital expenditure.”

15. Substitute for section 53 of the Act, a new section “53”—

Substitution  
for  
section 53.

“Self-  
assessment of  
tax payable. 53.—(1) Every company filing a return under section 52, 55 or 58 of this Act shall—

(a) in the return, compute the tax payable by the company for the year of assessment ; and

(b) forward with the tax return, evidence of payment of the tax due.

(2) Where, by a deliberate and dishonest act, the returns filed fail to declare the true and correct amount of profits or tax payable by the company, the company is immediately liable to pay any outstanding tax so identified and assessed.

(3) The outstanding tax shall be subject to penalty and interest, in accordance with the provisions of this Act or any other relevant law, and the penalty and interest shall accrue from the date the incorrect return was filed”.

16. Section 55 of the Act is amended by—

Amendment  
of  
section 55.

(a) inserting, after subsection (1), a new subsection “(1A)”—

“(1A) Where any company other than a Nigerian company derives profit from or is taxable in Nigeria under section 13 (2) of this Act, such company shall be required to submit a return for the relevant year of assessment containing—

(a) the company’s full audited financial statements and the financial statement of the Nigerian operations, attested by an independent qualified or certified accountant in Nigeria ;

(b) tax computation schedules based on the profits attributable to its Nigerian operations ;

(c) a true and correct statement, in writing, containing the amount of profits from each and every source in Nigeria ; and.

(d) duly completed Companies Income Tax Self-Assessment Forms—

Provided that in a year of assessment where a company other than a Nigerian company only earns income on which withholding tax is the final tax under this Act, the obligation to file a tax return in the manner prescribed shall not apply to such company in that year of assessment.” ;

(b) inserting, after subsection (6), a new subsection “(7)”—

“(7) Notwithstanding anything contained in this section, the Service may by notice specify the form of the accounts to be included in a tax return, instead of audited accounts specified in subsection (1) (a), in respect of small and medium companies as defined under this Act.”; and

(c) renumbering the section appropriately.

17. Substitute for section 63 of the Act, a new section “63”—

Substitution  
for section  
63.

“Books of account. 63. (1) Every company, including a company granted exemption from incorporation, shall, whether or not the company is liable to pay tax under this Act, maintain books or records of accounts, containing sufficient information or data of all transactions.

(2) The books and records required to be maintained under subsection (1) shall be in the English language and shall, for the purposes of tax account, be consistent with the format that may be prescribed by the Service.

(3) Where a record of a company is maintained in a language other than the English language, the company shall, on demand by the Service, produce, at its own expense, a translation in English language, which shall be certified by a sworn translator.

(4) Any company that on request by the Service, fails to provide any record or book prescribed under subsections (1) - (3) shall be liable to pay as penalty—

(a) ₦100,000 in the first month in which the failure occurs ; and

(b) ₦50,000 for each subsequent month in which the failure continues.

(5) Where, in the opinion of the Service, a company fails or refuses to maintain books or records of accounts that are consistent with the provisions of subsections (1), (2) and (3) or adequate for the purposes of tax, the Service may, by notice in writing, require it to maintain such records, books and accounts as the Service considers adequate, in such form and language as may be specified in the notice.

(6) Any direction of the Service made under subsection (5) shall be subject to objection and appeal in like manner as an assessment.

(7) Any book or record required to be kept under this section shall be kept for a period of at least six years after the year of assessment in which the income relates.

18. Section 68 of the Act is amended by inserting, after the word, "post", in line 1, the words, "courier service, email or any other electronic means, as directed by the Service in any notice issued pursuant to this Act or any other relevant law".

Amendment  
of  
section 68.

19. Section 69 of the Act is amended by inserting, after the word, "writing", in line 2, the words, "delivered in person, by courier service, email or any other electronic means, as directed by the Service in any notice issued pursuant to this Act or any other relevant law".

Amendment  
of  
section 69.

20. Section 77 of the Act is amended—

Amendment  
of  
section 77.

(a) in subsection (2), by substituting for the words, "two months", in line 3, the expression, "30 days", wherever they appear in the subsection ;

(b) by deleting subsections (6) and (7) ; and

(c) by renumbering the section appropriately.

21. Section 105 of the Act is amended by—

Amendment  
of  
section 105.

(a) substituting for the definitions of "gross turnover" and "Nigerian company", new definitions—

"*gross turnover*" means the gross inflow of economic benefits during the period arising in the course of the operating activities of an entity when those inflows result in increases in equity, other than increases relating to contributions from equity participants, including sales of goods, supply of services, receipt of interest, rents, royalties or dividends ; and

"*Nigerian company*" means any company formed or incorporated under any law in Nigeria" ;

(b) inserting the definition of "public character"—

"*public character*" with respect to any organisation or institution means "organisation or institution—

(a) that is registered in accordance with relevant law in Nigeria ; and

(b) does not distribute or share its profit in any manner to members or promoters."

22. Part II, paragraph 1 to the Second Schedule is amended by substituting for subparagraph (1) (j), a new subparagraph (1) "(j)"—

Amendment  
of  
Second  
Schedule.

"(j) capital expenditure that is incurred on the development or acquisition of software or other such capital outlays on electronic applications".

### PART III—INDUSTRIAL DEVELOPMENT (INCOME TAX RELIEF) ACT

23. Section 1 of the Act is amended by inserting, after subsection (7), a new subsection "(7)"—

Amendment  
of  
section 1.

"(7) Any small or medium sized company engaged in primary agricultural production shall be granted, pursuant to an application to the President, through the Minister, an initial tax-free period of four years which may be extended,

subject to the satisfactory performance of such primary agricultural production, for an additional maximum period of two years, and such company cannot be granted similar tax holiday incentive under any other Act in force in Nigeria”.

Amendment  
of  
section 25.

24. Section 25 of the Act is amended by inserting, in alphabetical order, the following definitions—

“*medium sized company*” means a company that earns gross turnover greater than ₦25,000,000 but less than ₦100,000,000 per annum, or as otherwise defined by the Companies Income Tax Act ;

‘primary agricultural production’ means—

(a) primary crop production comprising the production of raw and semi-processed crops of all kinds, but excluding any intermediate or final processing of crops or any other associated manufactured or derivative crop product ;

(b) primary livestock production comprising the production of live animals and their direct produce such as live or raw meat, live or raw poultry, fresh eggs and milk of all kinds, but excluding any other associated manufactured or derivative livestock product ;

(c) primary forestry production comprising the production of timbers of various kinds such as firewood, charcoal, uncultivated materials gathered and other forestry products of all kinds, including seeds and saplings, but excluding the intermediate and final processing of timber and any other manufactured or derivative timber product ; and

(d) primary fishing production comprising the production of fish of all kinds, including ornamental fish, but excluding any intermediate or final processing of any other manufactured or derivative fish product.

“*small sized company*” means a company that earns gross turnover of ₦25,000,000 or less per annum, or as otherwise defined by the Companies Income Tax Act.”

#### PART IV—PERSONAL INCOME TAX ACT

25. The Act is amended by inserting, after section 6, a new section “6A”—

Insertion of  
new section  
6A.

“Profits of a trade or business of furnishing of services carried out outside Nigeria.

6A. (1) Notwithstanding the provisions of section 6 of this Act, where an individual, executor, or trustee outside Nigeria carries on a trade or business that comprises the furnishing of technical, management, consultancy or professional services to a person resident in Nigeria, the gains or profits of the trade or business shall be deemed to be derived from and taxable in Nigeria to the extent that the individual, executor or trustee has significant economic presence in Nigeria—

Provided that the withholding tax applicable to income pursuant to this Act shall be the final tax on the income of a non-resident recipient who does not otherwise fall within the scope of section 6 of this Act.

(2) For the purpose of this section, the Minister may by Order, determine what constitutes the significant economic presence of a non-resident individual, executor or trustee.”

26. Section 20 (1) of the Act is amended by substituting for paragraph (g), a new paragraph “(g)” —

Amendment  
of  
section 20.

“(g)” a contribution to a pension, provident or other retirement benefits fund, society or scheme, recognised under the Pension Reform Act”.

27. Substitute for section 24 of the Act, a new section “24” —

Substitution  
for  
section 24.

“New trades 24. The assessable income of an individual from a trade, business, profession or vocation carried on by such individual in Nigeria, for its first year of assessment and the two following years of assessment (which years are in this subsection respectively referred to as “the first year”, “the second year” and “the third year”) shall be ascertained in accordance with the following provisions—

(a) for the first year, the assessable income shall be the income from the date on which the individual commenced such trade, business, profession or vocation in Nigeria to the end of its first accounting period ;

(b) for the second year, the assessable income shall be the income from the first day after the trade or business’ first accounting period to the end of its second accounting period ; and

(c) for the third year and for each subsequent year thereafter, the assessable income shall be the profits from the day after the accounting period just ended.”

28. Substitute for section 25 of the Act, a new section “25” —

Substitution  
for  
section 25.

“Cessation of trades, etc. 25. Where an individual permanently ceases to carry on a trade, business, profession or vocation in Nigeria, such individual’s assessable income therefrom shall be the amount of income from the beginning of the accounting period to the date of cessation and the tax thereof shall be payable within three months from the date of cessation.”

29. Section 33 of the Act is amended—

Amendment  
of  
section 33.

(a) by substituting for subsections (2) and (3), new subsections “(2)” and “(3)” —

“(2) For the purposes of this Section, “gross income” means income from all sources less all non-taxable income, income on which no further tax is payable, tax-exempt items listed in paragraph (2) of the Sixth Schedule and all allowable business expenses and capital allowance.

(3) There shall be allowed a deduction of the annual amount of any premium paid by the individual during the year preceding the year of assessment to an insurance company in respect of insurance on his life or the life of his spouse, or of a contract for a deferred annuity on his own life or the life of his spouse.” ; and

(b) renumbering the section appropriately.

Amendment of section 37. **30.** Section 37 of the Act is amended by inserting, after the word, "income", a new "proviso"—

"Provided that minimum tax under this section or as provided for under the Sixth Schedule to this Act shall not apply to a person in any year of assessment where such person earns the National Minimum Wage or less from an employment."

Amendment of section 108. **31.** Section 108 of the Act is amended by inserting the definitions of the "Board" and "National Minimum Wage"—

"*Board*" means the Joint Tax Board established under section 86 of this Act ; and

"*National Minimum Wage*" means the extant National Minimum Wage pursuant to the National Minimum Wage Act.

Amendment of sections 23, 48, 73, 86, 89, 93 and 106A. **32.** Sections 23, 48, 73, 86, 89, 93 and 106A of PITA are amended by substituting for the word, "Service", the word, "Board" wherever it appears in the sections.

Amendment of Third Schedule. **33.** The Third Schedule to the Act is further amended by inserting, after paragraph 32, a new paragraph "33"—

"33. The income of a person from an employment where such person earns gross income of National Minimum Wage or less from such employment."

#### PART V—TERTIARY EDUCATION TRUST FUND (ESTABLISHMENT, ETC.) ACT

Amendment of section 1. **34.** Section 1 of the Act is amended by substituting for subsection (2), a new subsection "(2)"—

"(2) The tax, at the rate of two percent, shall be charged on the assessable profit of a company registered in Nigeria, other than a small company as defined under the Companies Income Tax Act".

Deletion of section 10. **35.** Section 10 of the Act is deleted.

Amendment of section 11. **36.** The Act is amended by deleting section 11 (3).

#### PART VI—CUSTOMS AND EXCISE TARIFF, ETC. (CONSOLIDATION) ACT

Substitution for section 21. **37.** Substitute for section 21, a new section "21"—

"Goods liable to excise duty **21.** (1) Goods imported and those manufactured in Nigeria and specified in the Fifth Schedule to this Act shall be charged with duties of excise at the rates specified under the duty column in the Schedule.

(2) Telecommunication services provided in Nigeria shall be charged with duties of excise at the rates specified under the duty column in the Schedule as the President may by Order prescribe pursuant to section 13 of this Act."

38. The First Schedule to the Act is amended by inserting and replacing, as the case may be, the following duties and levies—

Amendment  
of First  
Schedule.

(a) Duty on Tractors (HS Headings 8701) from 35% to 5% ;

(b) Duty on Motor Vehicles for the transport of more than ten persons (HS Headings 8702) from 35% to 10% ;

(c) Levy on Motor Vehicles for the transport of persons [cars] (HS Headings 8703) from 30% to 5% ; and

(d) Duty for Motor Vehicles for the Transport of Goods (HS Headings 8704) from 35% to 10%—

Provided that vehicles exempt from applicable duties and levies shall continue to enjoy such exemption.

39. The Second Schedule of the Act is amended by substituting for Paragraph 1, a new Paragraph "1"—

Amendment  
of Second  
Schedule.

"1. Airlines registered in Nigeria and providing commercial air transport services are entitled to duty-free importation of their aircrafts, engines, spare parts and components whether purchased or leased."

#### PART VII—VALUE ADDED TAX ACT

40. Substitute for section 2 of the Act, a new section "2"—

Substitution  
for  
section 2.

"Taxable goods and services. 2.—(1) The tax shall be charged and payable on all supplies of goods and services in Nigeria other than those listed in the First Schedule to this Act.

(2) For the purposes of this Act, goods and services consumed or otherwise utilised in Nigeria are supplied in Nigeria."

(3) Notwithstanding the provisions of subsection (1), a taxable supply shall be deemed to take place in Nigeria if—

(a) in respect of goods—

(i) the goods are physically present in Nigeria at the time of supply, imported into Nigeria, assembled in Nigeria or installed in Nigeria, or

(ii) the beneficial owner of the rights in or over the goods is a taxable person in Nigeria and the goods or right is situated, registered or exercisable in Nigeria ;

(b) in respect of a service—

(i) the service is rendered in Nigeria by a person physically present in Nigeria at the time of providing the service,

(ii) the service is provided to and consumed by a person in Nigeria, regardless of whether the service is rendered within or outside Nigeria or whether or not the legal or contractual obligation to render such service rests on person within or outside Nigeria, or

(iii) the service is connected with existing immovable property (including the services of agents, experts, engineers, architects, valuers, etc.), where the property is located in Nigeria ; and

(c) in respect of an incorporeal—

(i) the exploitation of the right is made by a person in Nigeria,

(ii) the right is registered in Nigeria, assigned to or acquired by, a person in Nigeria, regardless of whether the payment for its exploitation is made within or outside Nigeria, or

(iii) the incorporeal is connected with a tangible or immovable asset located in Nigeria.”

Insertion of  
new  
section 2A.

41. Insert after section 2 of the Act, a new section “2A”—

“Time of supply. 2A.—(1) For the purposes of this Act, supply shall be deemed to take place at the time an invoice or receipt is issued by the supplier, or payment of consideration is due to, or received by the supplier in respect of that supply, whichever occurs first.

(2) A taxable supply shall be deemed to take place where the supplier and recipient are connected persons and invoices are not issued, in the case of—

(a) a supply of goods which are to be removed, the time of removal of the goods ;

(b) a supply of goods which is not to be removed, at the time when they are available to the recipient ;

(c) furnishing of a service, upon the furnishing of the service ; and

(d) an incorporeal, when such incorporeal becomes available for the use of the recipient.

(3) Notwithstanding the provisions of subsection (1) or (2)—

(a) where goods are supplied under any rental agreement or where services are furnished under any agreement or law which provides for periodic payments, they shall be deemed to be successively supplied for successive parts of the periods of the agreement or as determined by such law, and each of the successive supplies shall be deemed to occur when payment becomes due or is received, whichever is earlier ;

(b) where, and to the extent that, supply of taxable goods and services are—

(i) progressively or periodically made under any agreement or law which provides for the consideration for that supply to be paid in instalments or periodically and in relation to the progressive or periodic supply, or

(ii) made in relation to any construction, erection, assembly, manufacturing, alteration, improvement or repair activity under any agreement or law which provides for the consideration for that supply to become due and payable in instalments or periodically in relation to the progressive nature of the work,

those supplies shall be deemed to be successively made, and each such successive supply shall be deemed to take place whenever any payment becomes due or is received or an invoice relating to only that payment is issued, whichever occurs first ; and

(c) where goods are supplied under an instalment credit agreement, that supply shall be deemed to take place at the time the goods are delivered or the time any payment of consideration is received by the supplier in respect of the supply, whichever occurs first.”

42. Substitute for section 4 of the Act, a new section “4”—

“Rate of tax. 4. The tax shall be computed at the rate of 7.5% with effect from 1 February 2020, on the value of all goods and services, except that goods and services listed under Part III of the First Schedule to this Act shall be taxed at zero rate.”

Substitution  
for section 4.

43. Substitute for section 10 of the Act, a new section “10”—

“Registration by non-resident companies. 10.—(1) For the purpose of this Act, a non-resident person that makes a taxable supply of goods or services to Nigeria shall register for tax with the Service and obtain Tax Identification Number (TIN).

Substitution  
for  
section 10.

(2) A non-resident person shall include the tax on its invoice for all taxable goods or services.

(3) The taxable person to whom the supply of taxable goods or services are made in Nigeria or such other person as may be appointed by the Service shall withhold and remit the tax to the Service in the currency of the transaction.

(4) Notwithstanding the provision of subsection (1) of this section, a non-resident person that makes a supply of taxable goods or services in Nigeria may appoint a representative, for the purposes of its tax obligations.

(5) The Service may issue a guideline for the purposes of giving effect to the provisions of this section.”

44. Section 46 of the Act is amended by—

(a) inserting the following new definitions—

“*animal feed*” means raw, semi-processed, processed and otherwise enhanced animal feed that is fed to domesticated and other animals raised and slaughtered for human consumption to provide beef, goat, lamb, pork, chicken, fish and other kinds of meat, as well as other animals cultivated and raised for the production of milk, eggs as well as other sources of protein and nutrients edible by humans ; and

“*commercial aircraft spare parts and components*” means parts, engines, propellers, radio apparatus, instruments, appliances, furnishing, parts of any of the foregoing, and generally any other article of whatever description maintained for installation in a commercial aircraft in substitution for parts or articles removed” ; and

Amendment  
of  
section 46.

(b) substituting for the definition of “goods” and “services”, new definitions—

“*goods*”, for the purposes of this Act, means all forms of tangible properties, movable or immovable, but does not include, land and building, money or securities ;

“*services*” means—

(a) anything, other than goods, or services provided under a contract of employment ; and

(b) includes any intangible or incorporeal (product, asset or property) over which a person has ownership or rights, or from which he derives benefits, and which can be transferred from one person to another, excluding interest in land and building, money or security.

Amendment  
of Parts 1-  
11 to the  
Schedule.

45. The Schedule to the Act is further amended—

(a) in Part I, by inserting, after item 10, a new item “11”—

“11. Commercial aircrafts, commercial aircraft engines, commercial aircraft spare parts.”

(b) in Part II, by inserting, after item 5, new items “6” and item “7”—

“6. Airline transportation tickets issued and sold by commercial airlines registered in Nigeria.

7. Hire, rental or lease of tractors, ploughs and other agricultural equipment for agricultural purposes.”

#### PART VIII—STAMP DUTIES ACT

Amendment  
of  
section 2.

46. Section 2 of the Act is amended by substituting for the definition of “stamp”, a new definition—

“*stamp*” means an impressed pattern or mark by means of an engraved or inked die, an adhesive stamp, an electronic stamp or an electronic acknowledgement for denoting any duty or fee, provided that the Service shall utilise adhesive stamp produced by the Nigerian Postal Service pursuant to its enabling Act.”

Amendment  
of  
section 89.

47. Section 89 of the Act is further amended—

(a) in subsection (1), by deleting the words, “or electronic inscription”, in line 2 ;

(b) in subsection (2), by deleting the words, “or any acknowledgement of duty charged on an electronic transaction”, in lines 4 and 5 ;

(c) by deleting subsection (3) ; and

(d) renumbering the section appropriately.

## 48. Insert, after section 89 of the Act, a new section "89A"—

Insertion of  
new section  
89A.

"Electronic money transfer levy. 89A.—(1) There is imposed a levy, to be referred to as the Electronic Money Transfer Levy, on electronic receipts or electronic transfer for money deposited in any deposit money bank or financial institution, on any type of account, to be accounted for and expressed to be received by the person to whom the transfer or deposit is made.

(2) The levy shall be imposed as a singular and one-off charge of ₦50 on electronic receipts or electronic transfers of money in the sum of ₦10,000 or more.

(3) The Minister of Finance shall, subject to the approval of the National Assembly, make regulations for the imposition, administration, collection and remittance of the Levy.

(4) Notwithstanding any formula that may be prescribed by any other law, the revenue accruing by virtue of the operation of this section, shall, on the basis of derivation, be distributed as follows—

(a) 15% to the Federal Government and the Federal Capital Territory, Abuja; and

(b) 85% to the State Governments.

## PART IX—FEDERAL INLAND REVENUE SERVICE (ESTABLISHMENT) ACT

## 49. Section 8 (1) of the Act is amended by—

Amendment  
of  
section 8.

(a) inserting, after paragraph (s), a new paragraph "(t)"—

"(t) provide assistance in the collection of revenue claims or any other administrative assistance in tax matters with respect to any agreement or arrangement made between the Government of the Federal Republic of Nigeria and the Government of any country or other persons or bodies as may be deemed necessary in that regard." ; and

(b) renumbering the subsection appropriately.

## 50. Section 23 of the Act is amended by substituting for subsection (4)-6), new subsections "(4)" - "(6)"—

Amendment  
of  
section 23.

"(4) For the purposes of tax refund, the Accountant-General of the Federation shall open a dedicated account for each tax-type into which shall be paid money for settling tax refunds.

(5) The dedicated accounts created pursuant to subsection (4) shall, be administered by the Service and be funded from the respective accounts of Government into which revenue of each tax-type is remitted.

(6) For the purposes of each dedicated account, the Service shall prepare an annual budget for tax refund as may be approved by the National Assembly."

Amendment  
of  
section 25.

51. Section 25 of the Act is amended by inserting, after subsection (2), new subsections “(3)”-“(5)”—

“(3) The Service may deploy any proprietary or third party payment, processing or other digital platform or application to collect and remit taxes due on international transactions in the supply of digital services to and from a person in Nigeria, in the case of transactions carried out through remote, digital, electronic or other such platform.

(4) The Service may deploy proprietary technology to automate the tax administration process including tax assessment and information gathering provided it gives 30 days’ notice to the taxpayer.

(5) The Service may receive assistance in the collection of revenue claims or any other administrative assistance in tax matters with respect to any agreement or arrangement made between the Government of the Federal Republic of Nigeria and the Government of any country or other persons or bodies as may be deemed necessary in that regard.”

Amendment  
of  
section 26.

52. Section 26 of the Act is amended by substituting for subsections (1)-(3), new subsections “(1)”-“(3)”—

“(1) For the purposes of obtaining full information in respect of the taxation of an individual, company or any person or for the purpose of performing any function conferred on it by this Act, the Service shall give notice to any individual, company or person, requiring such individual, company or person to, within the time specified by the notice—

(a) complete and deliver to the Service any return specified in such notice ;

(b) appear personally before an officer of the Service for examination with respect to a matter to which such notice relates ;

(c) produce or cause to be produced for examination, books, documents or records, at the place and time stated in the notice, which time may be from day-to- day, or for such period as the Service may deem necessary ;

(d) provide, orally or in writing, any information specified in such notice ;

(e) grant the Service access to records, data or information stored or otherwise residing in computers or other electronic devices, including magnetic media or cloud computing facilities maintained, operated, controlled or owned by the individual, company or person.

(2) For the purposes of subsection (1) (a)-(e), the time specified by such notice shall not be less than 30 days from the date of service of such notice.

(3) A person who defaults in complying with the provisions of this section—

(a) where the default relates to a tax liability, is liable, in addition to the tax liability, to a penalty of 10% of the tax and interest at the prevailing Central Bank of Nigeria minimum rediscount rate ; or

(b) where the contravention relates to issues other than a tax liability, is liable to a penalty of ₦25,000.00 in the first month, and ₦10,000.00 for every subsequent month thereafter, in which the default continues”.

53. Insert, after section 28 of the Act, a new section “28A”—

“Information to be delivered by bankers and others.

28A.—(1) In relation to international tax treaty and other exchange of information obligations and without prejudice to section 26 of this Act, every bank, insurance company, stock-broking firm, or any other financial institution shall prepare and submit, as may be specified by way of notice, rules, regulations, guidelines, or circulars issued by the Service, returns of—

(a) transactions involving the specified sum ;

(b) names, addresses (including foreign addresses), or any other information of its customers connected with those transactions ; or

(c) names, addresses, or any other information of new or existing customers.

(2) Any person, who fails to comply with the notice, rules, regulations, guidelines, or circulars issued by the Service for the purposes of this section is liable to an administrative penalty of ₦25,000.00 in the first month of failure, and ₦10,000.00 for every month in which the failure continues”.

54. Substitute for section 39, a new section “39”—

“Information and documents to be confidential.

39.—(1) Without prejudice to the provisions of any other Act concerning data privacy, data protection and unlawful disclosure of taxpayer information, taxpayer information shall be confidential.

(2) Except as otherwise provided under this Act, any other law or any enabling agreement or arrangement or as otherwise authorized by the Minister, any member or former member of the Board or any employee or former employee of the Service or any agent or any other person who communicates or attempts to communicate taxpayer information to any person other than to a person legally authorised to collect the tax or misuses the information commits an offence and shall be liable on conviction to a fine not exceeding ₦1,000,000.00 or to imprisonment for a term not exceeding three years or to both.

55. Section 50 of the Act is amended by substituting for subsection (5), a new subsection (5)—

“(5) Where any agreement or arrangement with any other country, government or tax authority for exchange of information or with respect to relief for double taxation of income or profits includes provisions for the exchange of taxpayer information with that country for the purpose of implementing a tax relief or preventing avoidance of tax, or for such other purposes as may be enshrined in the agreement or arrangement, the obligation as to secrecy imposed by this Act shall not prevent the disclosure of such information to the authorised officers of the Government of such country.”

Insertion of new section 28A.

Substitution for section 39.

Amendment of section 50.

Amendment  
of  
section 69.

56. Section 69 of the Act is amended by inserting the following definitions—

(a) “taxpayer information” includes :

(i) any information received or generated by the Service pursuant to its powers under this Act or any extant Legislation,

(ii) any information in any form received, accessed or produced by the Service under any agreement or arrangement with any country, government or tax authority, such as Double Taxation Agreements, Tax Information Exchange Agreements, and Common Reporting Standard, Country-by-Country Reporting or any other exchange of information agreement or arrangement,

(iii) written or electronic documents, returns, assessments, lists and copies of such lists relating to profits or items of profits of any person or to such matter which forms the basis of any agreement or arrangement with any country, government or tax authority ; and

(b) ‘Nigeria’, for the purposes of this Act and the laws listed in the First Schedule to this Act, means the Federal Republic of Nigeria, and when used in a geographical sense, includes the territorial waters of the Federal Republic of Nigeria, and any area outside the territorial waters, including the continental shelf, which in accordance with international law has been or may hereafter be designated, under the law of the Federal Republic of Nigeria, as an area within which the right of the Federal Republic of Nigeria with respect to the seabed, its subsoil, its superjacent waters and their natural resources may be exercised now and in the future.

Amendment  
of the Fifth  
Schedule.

57. Paragraph 20 of the Fifth Schedule to the Act is amended by—

(a) inserting, after subparagraph (2) (vii), a new subparagraph “(2) (viii)—

“(viii) conduct its hearing remotely via virtual means, using such technology or application as may be necessary to ensure fair hearing.”; and

(b) renumbering the subparagraph appropriately.

#### PART X—NIGERIA EXPORT PROCESSING ZONES ACT

Amendment  
of  
section 18.

58. Section 18 (1) of the Act is amended by substituting for paragraph (a), a new paragraph “(a)—

“(a) exemption from taxes, levies, duties and foreign exchange regulations in accordance with section 8 of this Act, subject always to the provisions of the Banks and Other Financial Institutions Act, 2020; provided that all companies registered and operating in the Zone shall comply with the provisions of section 55 (1) of the Companies Income Tax Act and render returns in the manner prescribed therein, to the Federal Inland Revenue Service and all penalties prescribed in the Companies Income Tax Act and the Federal Inland Revenue Service (Establishment) Act that may apply in the event of non-compliance with section 55 (1) of the Companies Income Tax Act shall apply to such companies in the event of default to comply”.

## PART XI—OIL AND GAS EXPORT FREE ZONE ACT

59. Section 18 (1) of the Act is amended by substituting for paragraph (a), a new paragraph “(a)”—

Amendment  
of  
section 18.

“(a) exemption from taxes, levies, duties and foreign exchange regulations in accordance with section 8 of this Act, subject always to the provisions of the Banks and Other Financial Institutions Act, 2020; provided that all companies registered and operating in the Zone shall comply with the provisions of Section 55 (1) of the Companies Income Tax Act and render returns in the manner prescribed therein, to the Federal Inland Revenue Service and all penalties prescribed in the Companies Income Tax Act and the Federal Inland Revenue Service (Establishment) Act that may apply in the event of non-compliance with the said section 55 (1) of the Companies Income Tax Act shall apply to such companies in the event of default to comply.”

## PART XII—COMPANIES AND ALLIED MATTERS ACT

60. Substitute for section 432 of the Act, a new section “432”—

Substitution  
for  
section 432.

“Right of a shareholder to claim for dividend.

432.—(1) Dividends are special debts due to and recoverable by shareholders within 12 years, and actionable only when declared.

(2) Dividends that are unclaimed after 12 years should be included in the profits that should be distributed to the other shareholders of the company.

(3) Notwithstanding subsections (1) and (2), dividends of a public limited liability company quoted on the Nigerian Stock Exchange which has remained unclaimed for a period of six years or more from the date of declaring the dividend shall be immediately transferred to the Unclaimed Funds Trust Fund.

(4) Such unclaimed dividends transferred to the Unclaimed Funds Trust Fund shall be a special debt owed by the Federal Government to the shareholders and shall be available for claim by the shareholder at any time, pursuant to the aforementioned perpetual trust.”

## PART XIII—FISCAL RESPONSIBILITY ACT

61. Section 12 of the Act is amended by substituting for subsection (2), a new subsection “(2)”—

Amendment  
of  
section 12.

“(2) Aggregate expenditure for a financial year may exceed the ceiling imposed by the provisions of subsection (1) if, in the opinion of the President, as may be published in the Official Gazette of the Government of the Federation, or official directives or orders by the President, or through an Appropriation Act, Virement or other Money Act pursuant to sections 59 or 306 of the Constitution of the Federal Republic of Nigeria, 1999—

(a) the Federation, or any part thereof, is at war ;

(b) the Federation is in imminent danger of invasion or involvement in a state of war ;

(c) there is actual breakdown of public order and public safety in the Federation or any part thereof to such extent as to require extraordinary measures to restore peace and security ;

(d) there is clear and present danger of an actual breakdown of public order and public safety in the Federation or any part thereof requiring extraordinary measures to avert such danger ;

(e) there is an occurrence or imminent danger, or the occurrence of any pandemic or disaster or such other natural calamity, affecting the community or a section of the community in the Federation ; or

(f) there is any other public danger which clearly constitutes a threat to the existence of the Federation.”

Substitution  
for  
section 22.

62. Substitute for section 22 of the Act, a new section “22”—

“Operation  
surplus  
and  
general  
reserve  
fund.

22.—(1) Notwithstanding the provisions of any written law governing the corporation, each corporation shall establish a general reserve fund and shall allocate thereto at the end of each financial year, one-fifth of its operating surplus for the year, provided that the cost to revenue ratio of each corporation shall not exceed fifty per cent or such other ratio as the Minister, upon the approval of the National Assembly, may approve for that particular corporation by way of order published in the Official *Gazette*.

(2) The balance of the operating surplus shall be paid to the Consolidated Revenue Fund of the Federation in accordance with the Constitution of the Federal Republic of Nigeria, 1999 on a quarterly basis, in accordance with such financial guidelines or regulations that the Minister may issue from time to time in consultation with the National Assembly—

Provided that nothing in this Act or any written law governing the corporation shall prevent the Minister from effecting a direct deduction from the Treasury Single Account, or other such relevant account, of that corporation to enforce due compliance with this section.

(3) The Minister shall cause a financial reconciliation between the quarterly direct deductions and aggregate annual deductions of operating surpluses to be concluded for each corporation not later than three months following the statutory deadline for publishing each corporation’s accounts, and a report of the reconciliation shall be provided to the National Assembly.”

#### PART XIV—PUBLIC PROCUREMENT ACT

63. Substitute for section 15 of the Act, a new section “15”—

Substitution  
for  
section 15.

“Scope of  
application

“15. This Act applies to—

(a) all public procuring and disposal entities under the three arms of the Federal Government ;

(b) the Federal Government of Nigeria and all procurement entities ;

(c) all entities outside paragraphs (a) and (b) which derive at least 35% of the funds appropriated or proposed to be appropriated for any type of procurement described in this Act from the Federation share of Consolidated Revenue Fund ;

(d) without limiting paragraphs (b) and (c) to—

- (i) Federal Government, Ministries; Departments and Agencies,
- (ii) Federal Government Institutions,
- (iii) Federal Government owned Enterprises, Corporations, Councils, Authorities and Commissions provided that they utilise public funds,
- (iv) Federal Tertiary and Non-Tertiary Educational Institutions,
- (v) Federal Hospitals and other Health Institutions,
- (vi) the Central Bank of Nigeria and other Federal Government owned Financial Institutions,
- (vii) the National Defence and National Security Agencies,
- (viii) the National Assembly, and
- (ix) the Judiciary.”

64. Substitute for section 17 of the Act, a new section “17”—

“Approving  
authority

17.—(1) Subject to the monetary and prior review thresholds for procurements in this Act as may from time to time be determined by the Council, the following shall be the approving authority for the conduct of public procurement—

Substitution  
for  
section 17.

(a) in the case of—

- (i) a government agency, parastatal, or corporation, a parastatal’s Tender’s Board,
- (ii) a Ministry or Extra-Ministerial entity, the Ministerial Tender’s Board,
- (iii) the National Assembly, the Parastatals Tenders Board, and
- (iv) the Judiciary, the Judicial Bodies Tender’s Board and the Courts Tender’s Board ;

(b) in the case of any other public procurement the value of which exceeds the Ministerial Tender’s Board threshold, or any other threshold set by the Bureau and approved by the Council—

- (i) the Federal Executive Council for the Executive Arm of Government,
- (ii) the National Assembly Tender’s Board for the Legislative Arm of Government, and
- (iii) the National Judicial Council Tender’s Board for the Judicial Arm of Government.

The chief executive and accounting officer of the procuring entity the parastatal Tender’s Board; the Permanent Secretary shall chair the Ministerial Tender’s Board; while the President or his representative shall chair the Federal Executive Council.

(3) The accounting officers of the parastatals under the National Assembly shall chair the Parastatals Tender's Board, while the Clerk to the National Assembly shall chair the National Assembly Tender's Board.

(4) The Secretaries and Chief Registrars shall chair the Boards of the Judicial Bodies respectively ; while the Chief Justice of Nigeria, or his representative, shall chair the National Judicial Council Tender's Board.

(5) The Secretary to the Government of the Federation or his representative, shall be the Secretary of the Federal Executive Council; the Secretary, Directorate of Procurement, Estate and Works shall serve as Secretary to the National Assembly Tender's Board, while the Executive Secretary of the National Judicial Council, or his representative, shall be the secretary of the National Judicial Council Tender's Board.

(6) For the Parastatal Tender's Board and the Ministerial Tender's Board, the Directors of Procurement shall be the secretaries, and in the case of the judiciary, the Secretaries of the judicial bodies and the Chief Registrars of the Courts thereof shall be the secretaries."

Substitution  
for  
section 20.

**65.** Substitute for section 20 of the Act, a new section "20"—

"Accounting officer 20.—(1) The accounting officer of a procuring entity shall be the person charged with line supervision of the conduct of all procurement processes—

- (a) in the case of ministries, the Permanent Secretary ;
- (b) in the case of extra-ministerial departments and corporations, the Director-General or officer of co-ordinate responsibility ;
- (c) in the case of the National Assembly, the Clerk ; and
- (d) in the case of the Judiciary, the Secretaries of the judicial bodies and the Chief Registrars of the Courts.

(2) The accounting officer of every procuring entity shall have overall responsibility for the planning of, organisation of tenders, evaluation of tenders and execution of all procurements and, in particular shall be responsible for—

- (a) ensuring compliance with the provisions of this Act by his entity and liable in person for the breach or contravention of this Act or any regulation made hereunder whether or not the act or omission was carried out by him personally or any of his subordinates and it is not material that he had delegated any function, duty or power to any person or group of persons ;
- (b) constituting the Procurement Committee and its decisions ;
- (c) ensuring that adequate appropriation is provided specifically for the procurement in the Federal budget ;
- (d) integrating his entity's procurement expenditure into its yearly budget ;
- (e) ensuring that no reduction of values or splitting of procurements is carried out such as to evade the use of the appropriate procurement method ;

(f) constituting the Evaluation Committee ;

(g) liaising with the Bureau to ensure the implementation of its regulations.

(3) The accounting officer of each procuring entity is empowered to purchase or approve contracts without open competitive tendering provided the value of such procurement (low value procurement) does not exceed certain threshold set by the Bureau and approved by the Council.

(4) For the low-value procurement, the advert shall be for one week on the notice board of the procuring entity.

(5) The Bureau shall prescribe the procedure and other conditions applicable for different procuring entities and for different goods, works and services to be procured.

(6) The accounting officer shall render a quarterly report to the Parastatal Tender's Board.

(7) Each employee of a procuring entity and each member of a board or committee of a public entity shall ensure that this Act, within the areas of assigned responsibility of the employee or member, is complied with.

(8) All bidders for the procurement of any goods, works and services for any public entity shall comply with all relevant provisions of this Act.

(9) Any stakeholder, be it the accounting officer, an officer of the procuring entity, a member of a committee or board of a public entity and any bidder of public goods, works and services, who fails to independently perform within the respective assigned responsibility as prescribed under this Act and who contravenes the provisions of this Act, shall be guilty of an offence."

66. Section 22 of the Act is amended by substituting for subsection (1) and (5), new subsections "(1)" and "(5)"—

Amendment  
of  
section 22.

"(1) There is established by this Act—

(a) for the Executive Arm of Government—

(i) the parastatals Tender's Board in each procuring entity,

(ii) the Ministerial Tender's Board in each Ministry and Extra-Ministerial Department, and

(iii) the Federal Executive Council ;

(b) for the Legislative Arm of Government—

(i) the Parastatals Tender's Board in each procuring entity under the legislature, and

(ii) the National Assembly Tender's Board in the National Assembly ; and

(c) for the Judicial Arm of Government—

(i) the judicial bodies and Courts Tender's Boards in each parastatal under the Judiciary and all Courts, and

(ii) the National Judicial Council Tender's Board.

(5) The decisions of all Tender's Boards shall be confirmed respectively by the political heads of the procuring entities, provided that the political heads are not the Chairmen of the Tender's Board."

Amendment  
of  
section 24.

67. Section 24 of the Act is amended by substituting for subsections (1) and (2), new subsections "(1)" and "(2)"—

"(1) Except as provided by this Act—

(a) all procurements of goods, works and services by all procuring entities shall be conducted by open competitive bidding ; and

(b) any procuring entity that applies any other procurement option prescribed in this Act, the accounting officer of the entity shall submit a request and obtain the approval of the Bureau.

(2) Any reference to open competitive bidding in this Act means the process by which a procuring entity, based on previously defined criteria, effects public procurements by offering to every interested bidder, equal simultaneous information and opportunity to offer the goods, works and services needed.

Amendment  
of section 25.

68. Section 25 of the Act is amended by substituting for subsection (2), a new subsection "(2)"—

"(2) Every invitation to an open competitive bid shall, in the case of goods, works and services—

(a) under International Competitive Bidding, the invitation for bid shall be advertised in at least two national newspapers and one relevant internationally recognised publication, any official website of the procuring entity and Bureau as well as the procurement journal of not more than four weeks for contracts within the thresholds of the Parastatals and Ministerial Tender's Boards and not more than six weeks for contracts above the threshold of the Ministerial Tender's Board before the deadline for the submission of the bids for the goods, works and services ; and

(b) valued under National Competitive Bidding, the invitation for bids shall be advertised on the notice board of the procuring entity, any official websites of the procuring entity; at least two national newspapers, and in the procurement journal not more than four weeks for contracts within the thresholds of the Parastatals and Ministerial Tender's Boards and not more than six weeks for contracts above the threshold of the Ministerial Tender's Board before the deadline for submission of the bids for the goods, works and services."

Amendment  
of  
section 27.

69. Section 27 of the Act is amended by substituting for subsection (1), a new "(1)"—

"(1) All bids in response to an invitation to open competitive bidding shall be submitted in writing, electronic or any other format stipulated in the tender documents signed (physically or electronically) by an official authorised to bind the bidder to a contract and placed in a sealed envelope."

**70. Section 30 of the Act is amended by—**Amendment  
of  
section 30.

(a) substituting for paragraph (e), a new paragraph “(e)”—

“(e) call-over to the hearing of all present, the name and address of each bidder, the total amount of each bid, the bid currency, validity period, completion period and shall ensure that these details are recorded by the Secretary of the Tenders Board or his delegate in the minutes of the bid opening”; and

(b) inserting a new subsection “(2)”—

“(2) This exercise shall be carried out by the procurement department of the procuring entity in the presence of the legal officer or other relevant official of the entity and all those specified in section 19 (b) of this Act—

Provided always that the procuring entity shall in lieu of subsection (1) (a) to (e) above, comply with any Regulations that the Bureau may make for electronic and virtual procurement pursuant to section 18 of this Act, which Regulations shall ensure the security, transparency, integrity and fairness of such electronic and virtual procurement processes.”; and

(c) renumbering the section appropriately.

**71. Section 35 of the Act is amended by—**Amendment  
of  
section 35.

(a) substituting for subsection (1), a new subsection “(1)”—

“(1) In addition to any other regulation as may be prescribed by the Bureau, a mobilisation fee of not more than 30% for local contractors only may be paid to a supplier or contractor supported by an unconditional bank guarantee or insurance bond issued by an institution acceptable to the procuring entity until the mobilisation fee is fully amortised or recovered.”; and

(b) inserting, after subsection (2), a new subsection “(3)”—

“(3) Where the Bureau has set prior review thresholds in the procurement regulations, no funds shall be disbursed from the Treasurer or Federation Account or any bank account of any procuring entity for any procurement falling above the set thresholds unless the cheque, payments or other form of request for payment is accompanied by a “Certificate” of “No Objection” to award of contract duly issued by the Bureau.”

**72. Substitute for section 36 of the Act a new section “36”—**Substitution  
for  
section 36.

“Contract performance guarantee 36.—(1) The provision of a performance guarantee or an unconditional insurance bond shall be a precondition for the award of any procurement contract upon which any mobilisation fee is to be paid, provided the performance guarantee or unconditional insurance bond is not less than 10% of the contract value.

(2) All contracts approved by a Tender’s Board requiring the opening of irrevocable letter of credit shall be stated explicitly in the contract agreement and the procuring entity shall liaise with the Central Bank of Nigeria, for further guidelines.”

Amendment  
of  
section 58.

73. Section 58 of the Act is amended by substituting for subsection (2), a new subsection “(2)”—

“(2) Any offence in contravention of this Act shall be tried by the Federal High Court or a tribunal set up by the Chief Justice of Nigeria.”

Amendment  
of  
section 60.

74. Section 60 of the Act is amended by substituting for the definitions of contract, procuring entity and public procurement, the following new definitions—

“*contract*” means an agreement entered in writing between a procuring entity and a contractor, supplier or consultant ;

“*procuring entity*” means any public body or Government organ engaged in procurement and includes a Ministry, Extra-Ministerial Department, Government Agency, Parastatal, Corporation, Commission, National Assembly and Judiciary ; and

“*Public Procurement*” means the acquisition by any means of goods, works or services by the Government.”

#### INSERTION PART XV UNDER THIS ACT

##### “PART XV—ESTABLISHMENT OF CRISIS INTERVENTION FUND AND UNCLAIMED FUNDS TRUST FUND

Establishment  
of the Crisis  
Intervention  
Fund.

75. There shall be provided out of the Consolidated Revenue Fund and the Special Accounts listed in the First Schedule to this Act upon the coming into operation of this Act the sum of ₦500,000,000,000.00 or other such sums as may be approved by the National Assembly for the establishment of a Fund to be known as the Crisis Intervention Fund.

Utilisation  
of the Crisis  
Intervention  
Fund.

76. The Crisis Intervention Fund may be utilised for making funds available to meet expenditure as provided in the Annual Appropriation Act to meet any crisis related expenditure or other such exigencies that may arise pursuant to section 12 of the Fiscal Responsibility Act and section 306 of the Constitution of the Federal Republic of Nigeria, 1999.

Establishment  
of  
Unclaimed  
Funds Trust  
Fund.

77.—(1) Subject to section 44 (1) and (2) (h) of the Constitution of the Federal Republic of Nigeria, 1999, there is established, by way of a trust, as a sub-fund of the Crisis Intervention Fund, an Unclaimed Funds Trust Fund—

(2) From the commencement of this Act, any unclaimed dividend of a public limited liability company quoted on the Nigerian Stock Exchange and any unutilised amounts in a dormant bank account maintained in or by a deposit money bank which has remained unclaimed or unutilised for a period of not less than six years from the date of declaring the dividend or domiciling the funds in a bank account shall be transferred immediately to the Unclaimed Funds Trust Fund—

Provided that this section shall not apply to official bank accounts owned or belonging to the Federal Government, State Government or Local Government, or any of their Ministries, Departments or Agencies.

(3) The Debt Management Office established by the Debt Management Office (Establishment, etc.) Act 2003 or subsequent statutes which replace this Act shall supervise the operations of the fund.

(4) The unclaimed dividend and unutilised amounts in a dormant bank account shall be transferred either by the public limited company, Registrar or deposit money bank.

(5) The Unclaimed Funds Trust Fund shall be governed by a Governing Council chaired by the Minister responsible for Finance and a Co-Chairperson from the private sector, as may be appointed by the President on the recommendation of the Minister responsible for Finance subject to confirmation by the Senate, provided that the private sector Co-Chairperson shall be a qualified person of irreproachable integrity such as to render the person a fit and proper person to serve in this capacity.

(6) Other members of the Governing Council shall include—

- (a) Governor of the Central Bank of Nigeria ;
- (b) the Director-General of Securities and Exchange Commission ;
- (c) the Managing Director of National Deposit Insurance Corporation ;
- (d) a representative of the Registrars of Companies ;
- (e) two representatives of the shareholders' association ;
- (f) a representative of the Bankers' Committee ; and
- (g) the Director-General of the Debt Management Office as the Secretary to the Trust Fund.

(7) The Secretariat of the Trust Fund shall be in the Debt Management Office and the Debt Management Office shall operate the Trust Fund with the Central Bank of Nigeria and Securities and Exchange Commission.

(8) All public limited liability companies quoted on the Nigerian Stock Exchange and deposit money banks shall render annual return of unclaimed dividend and unutilised amounts in a dormant bank account in a format prescribed by the Debt Management Office of the Federation.

(9) The Debt Management Office shall prepare and submit the financial statement of the Unclaimed Dividends Trust Fund to the Office of the Auditor-General for the Federation for audit.

(10) Failure by any company or deposit money bank to transfer the unclaimed dividends or unutilised amounts in a dormant bank account to the Unclaimed Funds Trust Fund constitutes an offence under this Act and the company or deposit money bank is liable upon conviction, to a fine of not less than five times the value of the unclaimed dividends and unutilised funds in a dormant bank account plus accumulated interest on the amount not transferred at the Central Bank of Nigeria's Monetary Policy Rate—

Provided that this section shall not apply to official bank accounts owned or belonging to the Federal Government, State Government or Local Government, or any of their Ministries, Departments or Agencies.

(11) Such unclaimed dividends and unutilised amounts in a dormant bank account transferred to the Unclaimed Funds Trust Fund shall be a special debt owed by the Federal Government to the shareholders and dormant bank account holders respectively and shall be available for claim, together with the yield thereon, by the shareholder and the bank account holder at any time, pursuant to the aforementioned perpetual trust.

Functions of  
the Debt  
Management  
Office as  
they relate  
to the Trust  
Fund.

**78. The Debt Management Office shall—**

(a) maintain a reliable database of all unclaimed dividends and dormant bank balances constituting the debt owed by the Trust Fund which shall be verified and reconciled with the Securities and Exchange Commission, and the Central Bank of Nigeria on a bi-annual basis ;

(b) liaise with the relevant Registrars of Companies, deposit money banks or the National Deposit Insurance Corporation, as the case may be, to make adequate arrangement for the repayment of the verified interest and capital obligations due to the relevant shareholders, depositors or their legal beneficiaries, as the case may be ;

(c) prepare and submit the financial statement of the Trust Fund to the Office of the Auditor-General for the Federation for audit ;

(d) prepare and implement a plan for the efficient management of the obligations of the Trust-Fund, which plan shall include setting guidelines, modalities and other arrangements, which may include an annual sinking fund, for the servicing of the interest and capital obligations of the Trust Fund ;

(e) set guidelines for managing Federal Government financial risks and currency exposure with respect to all loans ;

(f) collect, collate, disseminate information, data and forecasts on debt management related to the Trust Fund with the approval of the Governing Council ; and

(g) carry out such other functions, which may be mandated by an Act of the National Assembly.

The  
Governing  
Council.

**79. The Governing Council shall—**

(a) approve policies, strategies and procedures to be adopted by the Governing Council for the achievement of its objectives ;

(b) review, from time to time, the economic and political impact of the management strategies and public engagement strategies relating to the transparency and accountability of the Trust Fund ;

(c) appoint, as and when necessary, technical committees comprised of persons with requisite technical competence from the private or public sector to advise the Governing Council on such matters as may be determined from time to time ;

(d) receive bi-annual reports from the Debt Management Office of failure by any company or deposit money bank to transfer the unclaimed dividends or unutilised amounts in a dormant bank account to the Trust Fund, which failure shall constitute an offence under this Act and the company or deposit money bank shall be liable upon conviction, to a fine of not less than thrice the value of the unclaimed dividends and unutilised funds in a dormant bank account plus accumulated interest on the amount not transferred at the Central Bank of Nigeria's Monetary Policy Rate ; and

(e) perform such other functions as may, from time to time, be necessary to achieve the objectives of the Trust Fund.”

80. This Act takes effect from 1st January, 2021 or such other date that shall be indicated by the National Assembly by law (or by Presidential Order).

Commence-  
ment date.

81. This Act may be cited as the Finance Act, 2020.

Citation.

I, certify, in accordance with Section 2 (1) of the Acts Authentication Act, Cap. A2, Laws of the Federation of Nigeria 2004, that this is a true copy of the Bill passed by both Houses of the National Assembly.

Ojo O. A., fnia, fcia  
Clerk to the National Assembly  
24th Day of December, 2020.

#### EXPLANATORY MEMORANDUM

This Act amends the Capital Gains Tax Act, Cap. C1, Companies Income Tax Act Cap. C21, Personal Income Tax Act, Cap. P8, Customs and Excise Tariff, Etc. (Consolidated) Act, Cap. C49, Value Added Tax Act, Cap. VI, Nigeria Export Processing Zones Act, Cap. N107, Oil and Gas Export Free Zone Act, Cap. O5, Industrial Development (Income Tax Relief) Act, Cap. I17, Stamp Duties Act, Cap. S8, Laws of the Federation of Nigeria, 2004; Tertiary Education Trust Fund (Establishment) Act No. 16, 2011, Federal Inland Revenue Service (Establishment) Act No. 13, 2007, Fiscal Responsibility Act No. 31, 2007, Public Procurement Act No. 14, 2007 and Companies and Allied Matters Act No. 3, 2020.

**SCHEDULE TO THE FINANCE BILL, 2020**

(1) <i>Short Title of the Bill</i>	(2) <i>Long Title of the Bill</i>	(3) <i>Summary of the Contents of the Bill</i>	(4) <i>Date passed by the Senate</i>	(5) <i>Date passed by the House of Representatives</i>
Finance Bill, 2020.	An Act to amend the Capital Gains Tax Act, Cap. C1, Companies Income Tax Act, Cap. C21, Personal Income Tax Act, Cap. P8, Customs and Excise Tariff, Etc. (Consolidated) Act, Cap. C49, Value Added Tax Act, Cap. VI, Nigeria Export Processing Zones Act, Cap. NI07, Oil and Gas Export Free Zone Act, Cap. O5, Industrial Development (Income Tax Relief) Act, Cap. 117, Stamp Duties Act, Cap. S8, Laws of the Federation of Nigeria, 2004; Tertiary Education Trust Fund (Establishment) Act No. 16, 2011, Federal Inland Revenue Service (Establishment) Act No. 13, 2007, Fiscal Responsibility Act No. 31, 2007, Public Procurement Act No. 14, 2007 and Companies and Allied Matters Act No. 3, 2020; and for related matters.	This Bill amends the Capital Gains Tax Act, Cap. C1, Companies Income Tax Act, Cap. C21, Personal Income Tax Act, Cap. P8, Customs and Excise Tariff, Etc. (Consolidated) Act, Cap. C49, Value Added Tax Act, Cap. VI, Nigeria Export Processing Zones Act, Cap. NI07, Oil and Gas Export Free Zone Act, Cap. O5, Industrial Development (Income Tax Relief) Act, Cap. 117, Stamp Duties Act, Cap. S8, Laws of the Federation of Nigeria, 2004; Tertiary Education Trust Fund (Establishment) Act No. 16, 2011, Federal Inland Revenue Service (Establishment) Act No. 13, 2007, Fiscal Responsibility Act No. 31, 2007, Public Procurement Act No. 14, 2007 and Companies and Allied Matters Act No. 3, 2020.	15th December, 2020.	17th December, 2020.

I certify that this Bill has been carefully compared by me with the decision reached by the National Assembly and found by me to be true and correct decision of the Houses and is in accordance with the provisions of the Acts Authentication Act Cap. A2, Laws of the Federation of Nigeria, 2004.

I ASSENT.



OJO O. A., fnia, fcia  
*Clerk to the National Assembly*  
 24th Day of December, 2020.

MUHAMADU BUIHARI, GCFR  
*President of the Federal Republic of Nigeria*  
 31st Day of December, 2020.

*Extraordinary*



# Federal Republic of Nigeria Official Gazette

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No. 2

Lagos - 5th January, 2021

Vol. 108

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*Government Notice No. 2*

The following is published as supplement to this *Gazette* :

<i>Act No.</i>	<i>Short Title</i>	<i>Page</i>
2	Appropriation Act, 2021	A35-48

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## APPROPRIATION ACT, 2021



## ARRANGEMENT OF SECTIONS

*Section :*

1. Issue and appropriation of ₦13,588,027,886,175 from the Consolidated Revenue Fund for 2021.
2. Release of funds from the Consolidated Revenue Fund.
3. Virement.
4. Corrigendum.
5. Excess revenue.
6. Authorisation.
7. Release of funds for implementation.
8. Due process certification.
9. Information on internally generated revenue, domestic and foreign assistance.
10. Power of EFCC and NFIU to utilise 10% of revenue generated from penalties and sanctions.
11. Detailed estimates.
12. Expiry.
13. Citation.

## APPROPRIATION ACT, 2021

### ACT No. 2

AN ACT TO AUTHORISE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF THE FEDERATION, OF THE TOTAL SUM OF ₦13,588,027,886,175 (THIRTEEN TRILLION, FIVE HUNDRED AND EIGHTY-EIGHT BILLION, TWENTY-SEVEN MILLION, EIGHT HUNDRED AND EIGHTY-SIX THOUSAND, ONE HUNDRED AND SEVENTY-FIVE NAIRA) ONLY, OF WHICH ₦496,528,471,273 (FOUR HUNDRED AND NINETY-SIX BILLION, FIVE HUNDRED AND TWENTY-EIGHT MILLION, FOUR HUNDRED SEVENTY-ONE THOUSAND, TWO HUNDRED AND SEVENTY-THREE NAIRA) ONLY IS FOR STATUTORY TRANSFERS, ₦3,324,380,000,000 (THREE TRILLION, THREE HUNDRED AND TWENTY-FOUR BILLION, THREE HUNDRED AND EIGHTY MILLION NAIRA) ONLY IS FOR DEBT SERVICE, ₦5,641,970,060,680 (FIVE TRILLION, SIX HUNDRED AND FORTY-ONE BILLION, NINE HUNDRED AND SEVENTY MILLION, SIXTY THOUSAND, SIX HUNDRED AND EIGHTY NAIRA) ONLY IS FOR RECURRENT (NON-DEBT) EXPENDITURE WHILE THE SUM OF ₦4,125,149,354,222 (FOUR TRILLION, ONE HUNDRED AND TWENTY-FIVE BILLION, ONE HUNDRED AND FORTY-NINE MILLION, THREE HUNDRED AND FIFTY-FOUR THOUSAND, TWO HUNDRED AND TWENTY-TWO NAIRA) ONLY IS FOR CONTRIBUTION TO THE DEVELOPMENT FUND FOR CAPITAL EXPENDITURE FOR THE YEAR ENDING ON THE 31ST DAY OF DECEMBER, 2021.

[31st Day of December, 2020]

Commence-  
ment.

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

1.—(1) The Accountant-General of the Federation shall, when authorised to do so by warrants signed by the Minister of Finance, pay, out of the Consolidated Revenue Fund of the Federation during the year ending on the 31 December 2021, the sums specified by the warrants, not exceeding in the aggregate ₦13,588,027,886,175 (Thirteen Trillion, Five Hundred and Eighty-Eight Billion, Twenty-Seven Million, Eight Hundred and Eighty Six Thousand, One Hundred and Seventy-Five Naira) only.

Issue and  
appropriation  
of  
₦13,588,027,886,175  
from the  
Consolidated  
Revenue Fund  
for 2021.

(2) The amount mentioned in subsection (1) shall be appropriated to the heads of expenditure as set out in the First Schedule to this Act.

First  
Schedule.

(3) No part of the amount aforesaid shall be released from the Consolidated Revenue Fund of the Federation after the end of the year mentioned in subsection (1).

2. All amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation only for the purpose specified in the First Schedule to this Act.

Release of  
funds from  
the  
Consolidated  
Revenue  
Fund.  
First  
Schedule.

76A

Virement.

3. In the event that the implementation of any of the projects intended to be undertaken under this Act cannot be completed without virement, the virement shall only be effected with the prior approval of the National Assembly.

Corrigendum.

4. Any error in the Second Schedule to this Act that may hinder the implementation of projects and programs in Ministries, Departments and Agencies may be corrected through a corrigendum issued by the National Assembly provided that the total sum for the project or program is not affected.

Excess revenue.

5. (1) The Accountant-General of the Federation shall, immediately upon the coming into effect of this Act, maintain a separate record for the documentation of revenue accruing to the Consolidated Revenue Fund in excess of oil price benchmark adopted in this budget.

(2) The revenues as specified in subsection (1) refer to revenues accruing from sales of government crude oil in excess of the approved benchmark price per barrel, the petroleum profit tax and royalty on oil and gas.

Authorisation.

6.—(1) No funds shall be paid out of the money arising from the record specified in section 5(1) except by an Act of approval of the National Assembly.

(2) The Accountant-General of the Federation shall forward to the National Assembly full details of funds released to the government agencies immediately such funds are released.

Release of funds for implementation.

7. The Minister of Finance shall ensure that funds appropriated under this Act are released to the appropriate agencies and organs of government as and when due but no funds for any quarter of the fiscal year shall be deferred without prior waiver from the National Assembly.

Due process certification.

8. The department of government charged with the responsibility of certifying that due process has been complied with in the processing of implementation of projects shall ensure that all processes of approval are completed within the specified period as provided for under the Public Procurement Act.

Act No. 14 2007.

Information on internally generated revenue, domestic and foreign assistance.

9. All accounting officers of Ministries, Parastatals and Departments of Government who control heads of expenditures shall, upon the coming into effect of this Act, furnish the National Assembly on quarterly basis with detailed information on—

- (a) the internally generated revenue of the agency, in any form; and
- (b) all foreign and domestic assistance received from any agency, person or organisation in any form.

Consolidated Revenue Fund. First Schedule.

SCHEDULES

10. The Economic and Financial Crimes Commission (EFCC) and Nigerian Financial Intelligent Unit (NFIU) are authorised to charge and defray from all money standing in credit to the Units and revenues, penalties and sanctions at 10% for technical setup and operational cost at the Units in this financial year.

Power of EFCC and NFIU to utilise 10% of revenue generated from penalties and sanctions.

The detailed estimates of expenditure are set out in the Second Schedule to this Act.

Detailed estimates. Second Schedule.

In line with the provisions of section 13(1) of the Constitution of the Federal Republic of Nigeria, this Act expires after 12 months starting from 1st day of January to 31st day of December, 2021 when assented to.

Expiry.

This Act may be cited as the Appropriation Act, 2021.

Citation.

I certify in accordance with Section 2 (1) of the Acts Authentication Act, Cap. A2, Laws of the Federation of Nigeria 2004, that this is a true copy of the Bill passed by both Houses of the National Assembly.

Clerk to the National Assembly  
 24th Day of December, 2020.

Head	Share of Federation Revenues
1	Federal Government Share of Main Pool
2	Federal Government Share of Vat Pool
	Total—Share of Federation Revenues
PART B—INDEPENDENT REVENUES	
Head	Independent Revenues
3	Tax Revenues
4	Non-Tax Revenues
5	Operating Surplus
	Total—Independent Revenues

## SCHEDULES

## FIRST SCHEDULE

Section 1 (2) and 2

		2021
		Appropriation
		N
<i>Head</i>	<i>Revenues</i>	
Part A	Share of Federation Revenues	3,502,592,658,607
Part B	Independent Revenues	1,061,898,590,939
Part C	Aid and Grants	354,852,661,650
Part D	Special Funds/Accounts-Receipts	300,000,000,000
Part E	Government-Owned Enterprises (Net of Operating Surplus)	1,348,837,107,960
Part F	Others	1,418,231,556,785
	<b>AGGREGATE REVENUES/INFLOW</b>	<b>7,986,412,575,941</b>
EXPENDITURES		
Part G	Statutory Transfers	496,528,471,273
Part H	Debt Service/Sinking Fund	3,324,380,000,000
Part I	Recurrent (Non-Debt) Expenditure	5,641,970,060,680
Part J	Capital Expenditure	4,125,149,354,222
Part K	Others	
	<b>Aggregate Expenditure</b>	<b>13,588,027,886,175</b>
	<b>Surplus/Deficit</b>	<b>(5,601,615,310,234)</b>
FINANCING ITEMS		
Part L	Debt Financing	4,686,775,885,695
Part M	Asset Sales/Privitization	205,153,707,813
Part N	Multi-Lateral/Bi-Lateral Project-Tied Loans	709,685,716,725
	<b>Aggregate Financing Items</b>	<b>5,601,615,310,234</b>

PART C—AID AND GRANTS

Head Aid and Grants

A

6 Foreign Aid *(Foreign Contributions)* 25,394,661,661.00

Total Aid and Grants 25,394,661,661.00

PART G - STATUTORY TRANSFERS		
	NASS—Service - Wide Vote	389,354,934
	Office of the Retired Clerks and Permanent Secretaries	393,789,881
19	Public Complaints Commission	8,690,000,000
20	Independent National Electoral Commission (INEC)	40,000,000,000
21	National Human Right Commission	3,920,000,000
22	North East Development Commission	31,334,539,570
23	Basic Health Care Fund	35,025,926,586
	<b>Total—Statutory Transfers</b>	<b>496,528,471,273</b>
PART H - DEBT SERVICE		
Debt Service		
24	Domestic Debts	218,490,000,000
25	Foreign Debts	940,890,000,000
	<b>Sub-Total</b>	<b>3,124,380,000,000</b>
<b>Total</b>		<b>8,614,908,471,273</b>
<b>Sinking Fund:</b>		
26	Sinking Fund to retire Maturing Loans	200,000,000,000

42	Federal Ministry of Industry, Trade and Investment	16,175,683,088
43	Federal Ministry of Labour and Employment	13,515,982,438
44	Federal Ministry of Science and Technology	50,736,470,027
45	Federal Ministry of Transport	14,227,455,550
46	Federal Ministry of Aviation	7,006,520,135
47	Federal Ministry of Power	6,069,106,811
48	Ministry of Petroleum Resources	27,412,872,992
49	Ministry of Mines and Steel Development	11,869,656,367
50	Federal Ministry of Works and Housing	30,677,447,355
51	National Salaries, Incomes and Wages Commission	839,675,151
52	Fiscal Responsibility Commission	347,896,304
53	Federal Ministry of Water Resources	10,073,610,063
54	Federal Ministry of Justice	20,277,824,801
55	Independent Corrupt Practices and Related Offences Commission	10,889,360,452
56	Federal Capital Territory Administration	—
57	Ministry of Niger Delta Affairs	2,320,200,459
58	Federal Ministry of Youth and Sports Development	170,634,907,391
59	Federal Ministry of Women Affairs	1,715,256,236
60	Federal Ministry of Education	545,237,211,116
61	Federal Ministry of Health	380,208,769,472
62	Federal Ministry of Environment	21,619,815,148
63	National Population Commission	8,468,598,545
64	Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development	6,344,277,946

**Sub-Total : Executive 3,361,173,906,215**

**FEDERAL EXECUTIVE BODIES :**

65	Code of Conduct Bureau	2,143,474,591
66	Code of Conduct Tribunal	781,068,334
67	Federal Character Commission	3,411,252,096
68	Federal Civil Service Commission	1,217,399,871
69	Police Service Commission	1,366,699,930
70	Revenue Mobilisation, Allocation and Fiscal Commission	2,249,546,994

**Sub-Total : Federal Executive Bodies 11,169,441,816**

**Government Owned Enterprises 1,013,243,726,659**

**PENSION, GRATUITIES AND RETIREES BENEFITS**

**Total Allocation: 504,191,130,679**

**Office Of The Head Of Civil Service (Civilian Pension) 40,696,756,401**

71. Gratuities 2,185,000,000

72. Pensions 38,381,756,401

200,000,000,000

73	Pension Running Cost	130,000,000
	<b>Military Pensions and Gratuities (DMP)</b>	<b>186,748,495,159</b>
74	Pensions	133,596,383,192
75	Expected Retirees	28,541,561,619
76	Death Benefits	23,096,975,630
77	Administrative Charges/Running Cost	154,500,142
78	Pension Running Cost	100,000,000
79	Medical Retirees	1,259,074,576
	<b>NHIS—Military Retirees</b>	<b>8,571,846,329</b>
80	NHIS—Military Retirees - Arrears 2014-2018	4,999,999,999
81	NHIS—Military Retirees - Including Arrears	3,571,846,330
	<b>DIA Civitian Staff Pension And Gratuities</b>	<b>507,225,684</b>
82	Pension	238,075,794
83	Gratuity	223,038,464
84	Administrative Charges (Including Verification)	46,111,426
	<b>Police Pensions and Gratuities</b>	<b>7,408,000,000</b>
85	Pensions	7,308,000,000
86	Pension Running Cost	100,000,000
	<b>Customs, Immigration and Prisons Pension Office</b>	<b>7,900,000,000</b>
87	Pensions	7,800,000,000
88	Pension Running Cost	100,000,000
	<b>Universities Pension Including Arrears</b>	<b>15,537,657,501</b>
89	Pensions	15,537,657,501
	<b>Parastatals Pension And Railway Pensions</b>	<b>30,502,699,595</b>
90	Pensions	30,502,699,595
	<b>Department Of State Security</b>	<b>12,146,093,389</b>
91	Pensions (Including Arrears)	9,647,031,216
92	Gratuity	1,835,743,137
93	Death Benefits	663,319,037
	<b>Nigeria Intelligence Agency</b>	<b>0,336,641,130</b>

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101	Benefits of Retired Heads of Service and Permanent Secretaries and Professors	4,502,491,809
102	Severance Benefits to retired Heads of Government Agencies and Parastatals	1,000,000,000
103		

PART J—CAPITAL EXPENDITURE		2021 Appropriation N
Head	Ministry/Department/Agency	
EXECUTIVE :		
122	Presidency	24,090,340,416
123	Ministry of Defence	127,850,984,984
124	Ministry of Foreign Affairs	7,994,280,245
125	Federal Ministry of Information and Culture	19,721,066,865
126	Ministry of Interior	38,846,293,565
127	Office of the Head of the Civil Service of the Federation	2,491,111,568
128	Auditor General for the Federation	218,432,074
129	Ministry of Police Affairs	17,882,480,948
130	Ministry of Communication and Digital Economy	17,664,285,343
131	Office of the National Security Adviser	45,647,587,613
132	Infrastructure Concessionary Regulatory Commission	353,678,953
133	Office of the Secretary to the Government of the Federation	45,637,061,225
134	Special Duties and Inter-Governmental Affairs	8,872,787,424
135	Federal Ministry of Agriculture and Rural Development	211,077,457,584
136	Federal Ministry of Finance, Budget and National Planning	376,359,450,498
137	Federal Ministry of Industry, Trade and Investment	64,760,781,172
138	Federal Ministry of Labour and Employment	63,526,109,193
139	Federal Ministry of Science and Technology	107,061,118,360
140	Federal Ministry of Transport	209,736,113,910
141	Federal Ministry of Aviation	70,189,215,332
142	Federal Ministry of Power	206,745,895,389
143	Ministry of Petroleum Resources	3,340,140,120
144	Ministry of Mines and Steel Development	12,605,747,806
145	Federal Ministry of Works and Housing	399,694,565,222
146	National Salaries, Incomes and Wages Commission	110,455,765
147	Fiscal Responsibility Commission	261,170,602
148	Federal Ministry of Water Resources	159,745,000,315
149	Federal Ministry of Justice	5,097,558,027
150	Independent Corrupt Practices and Related Offences Commission	1,363,636,403
151	Federal Capital Territory Administration	37,330,762,421
152	Ministry of Niger Delta Affairs	22,024,592,197
153	Federal Ministry of Youth and Sports Development	10,639,249,276
154	Federal Ministry of Women Affairs	11,204,210,256
155	Federal Ministry of Education	156,172,307,765
156	Federal Ministry of Health	134,591,025,027
157	Federal Ministry of Environment	24,554,710,490

158	National Population Commission	4,839,951,093
159	Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development	75,768,539,782
	<b>Sub-Total : Executive</b>	<b>2,726,070,155,229</b>
	<b>FEDERAL EXECUTIVE BODIES :</b>	
160	Code of Conduct Bureau	999,441,851
161	Code of Conduct Tribunal	145,760,756
162	Federal Character Commission	610,475,876
163	Federal Civil Service Commission	124,981,870
164	Police Service Commission	280,475,876
165	Revenue Mobilisation, Allocation and Fiscal Commission	573,629,814
	<b>Sub-Total : Federal Executive Bodies</b>	<b>2,734,766,043</b>
	<b>Government-Owned Enterprises</b>	<b>335,593,381,300</b>
	<b>CAPITAL SUPPLEMENTATION</b>	
166	FGN Special Intervention Programme : Social Housing (Family Homes Fund)	10,000,000,000
167	Nigeria Youth Investment Fund	25,000,000,000
168	Counterpart Funding for Donor Supported Programmes, including Global Fund	5,500,000,000
169	Payment of Local Contractors' Debts/Other Liabilities	32,000,000,000
170	Galaxy Backbone	5,600,000,000
171	GIFMIS/IPPIS Capital	1,000,000,000
172	OSSAP—SDGs : SDG Projects 1	40,000,000,000
173	OSSAP—SDGs : SDG Projects 2	10,000,000,000
174	OSSAP—SDGs : SDG Projects 3	2,000,000,000
175	OSSAP—SDGs : SDG Projects 4	20,000,000,000
176	Recapitalisation of Development Finance Institutions	8,000,000,000
177	Zonal Intervention Projects	100,000,000,000
178	Head of Service (Federal Government Staff Housing Loans Board)	2,500,000,000
179	Subscription to Shares in International Organisations	15,000,000,000
180	National Development Plans (Federal Ministry of Finance, Budget and National Planning)	1,500,000,000
181	Capital Exigencies/Adjustment to Capital Cost	3,196,000,000
182	Contingency (Capital)	10,000,000,000
183	Grants and Donor Funded Projects	354,852,661,650
184	Presidential Enabling Business Environment Council (PEBEC)	1,000,000,000
185	Grants to BOI to Support Low Interest Lending to SMES	10,000,000,000
186	Refund for the Acquisition of Yola Disco	16,703,390,000
187	Provision for the Refund of two Tranches of NHIS Deductions	5,000,000,000
188	Refund Of Borrowed Funds From The Education Tax Pool	

	(Tetfund)	12,899,000,000
189	National Institute for Legislative and Democratic Studies (NILDS)	4,000,000,000
190	Upscaling of National Social Investment Programme —NSIP	365,000,000,000
	<b>Total Capital Supplementation</b>	<b>1,060,751,051,650</b>
	<b>Total Capital Expenditure</b>	<b>4,125,149,354,222</b>
	<b>Aggregate Expenditure</b>	<b>13,588,027,886,175</b>

I certify, in accordance with Section 2 (1) of the Acts Authentication Act, Cap. A2, Laws of the Federation of Nigeria 2004, that this is a true copy of the Bill passed by both Houses of the National Assembly.

Ojo O. A., fnia, fcia  
 Clerk to the National Assembly  
 24th Day of December, 2020.

#### EXPLANATORY MEMORANDUM

This Act authorises the issue, from the Consolidated Revenue Fund of the Federation, of the Total Sum of ₦13,588,027,886,175 (Thirteen Trillion, Five Hundred and Eighty-Eight Billion, Twenty-Seven Million, Eight Hundred and Eighty Six Thousand, One Hundred and Seventy-Five Naira) only, of which ₦496,528,471,273 (Four Hundred and Ninety Six Billion, Five Hundred and Twenty Eight Million, Four Hundred and Seventy-One Thousand, Two Hundred and Seventy Three Naira) only is for Statutory Transfers, ₦3,324,380,000,000 (Three Trillion, Three Hundred and Twenty Four Billion, Three Hundred and Eighty Million Naira) only is for Debt Service, ₦5,641,970,060,680 (Five Trillion, Six Hundred and Forty-One Billion, Nine Hundred and Seventy Million, Sixty Thousand, Six Hundred and Eighty Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦4,125,149,354,222 (Four Trillion, One Hundred and Twenty-Five Billion, One Hundred and Forty-Nine Million, Three Hundred and Fifty-Four Thousand, Two Hundred and Twenty-Two Naira) only is for Contribution to the Development Fund for Capital Expenditure for the Financial year Ending on the 31st Day of December, 2021.

**SCHEDULE TO APPROPRIATION BILL, 2020**

(1) <i>Short Title of the Bill</i>	(2) <i>Long Title of the Bill</i>	(3) <i>Summary of the Contents of the Bill</i>	(4) <i>Date Passed by the Senate</i>	(5) <i>Date Passed by the House of Representatives</i>
Appropriation Bill, 2021.	An Act authorises the issue, from the Consolidated Revenue Fund of the Federation, of the Total Sum of ₦13,588,027,886,175 (Thirteen Trillion, Five Hundred and Eighty-Eight Billion, Twenty-Seven Million, Eight Hundred and Eighty-Six Thousand, One Hundred and Seventy-Five Naira) only, of which ₦496,528,471,273 (Four Hundred and Ninety-Six Billion, Five Hundred and Twenty-Eight Million, Four Hundred and Seventy-One Thousand, Two Hundred and Seventy-Three Naira) only is for Statutory Transfers, ₦3,324,380,000,000 (Three Trillion, Three Hundred and Twenty-Four Billion, Three Hundred and Eighty Million Naira) only is for Debt Service, ₦5,641,970,060,680 (Five Trillion, Six Hundred and Forty-One Billion, Nine Hundred and Seventy Million, Sixty Thousand, Six Hundred and Eighty Million, Sixty Thousand, Six Hundred	This Bill authorises the issue, from the Consolidated Revenue Fund of the Federation, of the Total Sum of ₦13,588,027,886,175 (Thirteen Trillion, Five Hundred and Eighty-Eight Billion, Twenty-Seven Million, Eight Hundred and Eighty-Six Thousand, One Hundred and Seventy-Five Naira) only, of which ₦496,528,471,273 (Four Hundred and Ninety-Six Billion, Five Hundred and Twenty-Eight Million, Four Hundred and Seventy-One Thousand, Two Hundred and Seventy-Three Naira) only is for Statutory Transfers, ₦3,324,380,000,000 (Three Trillion, Three Hundred and Twenty-Four Billion, Three Hundred and Eighty Million Naira) only is for Debt Service, ₦5,641,970,060,680 (Five Trillion, Six Hundred and Forty-One Billion, Nine Hundred and Seventy Million, Sixty Thousand, Six Hundred and Eighty Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of	21st December, 2020.	21st December, 2020.

and Eighty Naira) only is for Recurrent (Non-Debt) Expenditure while the sum of ₦4,125,149,354,222 (Four Trillion, One Hundred and Twenty-Five Billion, One Hundred and Forty-Nine Million, Three Hundred and Fifty-Four Thousand, Two Hundred and Twenty-Two Naira) only is for Contribution to the Development Fund for Capital Expenditure for the year ending on the 31st Day of December, 2021.

₦4,125,149,354,222 (Four Trillion, One Hundred and Twenty-Five Billion, One Hundred and Forty-Nine Million, Three Hundred and Fifty-Four Thousand, Two Hundred and Twenty-Two Naira) only is for Contribution to the Development Fund for Capital Expenditure for the year ending on the 31st Day of December, 2021.

I certify that this Bill has been carefully compared by me with the decision reached by the National Assembly and found by me to be true and correct decision of the Houses and is in accordance with the provisions of the Acts Authentication Act Cap. A2, Laws of the Federation of Nigeria, 2004.

I ASSENT



OJO O. A., mnia, arcon, fcia  
Clerk to the National Assembly  
24th Day of December, 2020

MUHAMMADU BUHARI, GCFR  
President of the Federal Republic of Nigeria  
31st Day of December, 2020

*Extraordinary*



# Federal Republic of Nigeria Official Gazette

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No. 8

Lagos - 12th January, 2021

Vol. 108

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*Government Notice No. 7*

The following is published as supplement to this *Gazette* :

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MODIBBO ADAMA UNIVERSITY, YOLA  
(ESTABLISHMENT) ACT, 2020



ARRANGEMENT OF SECTIONS

*Sections :*

PART I—ESTABLISHMENT, OBJECTS, COMPOSITION AND POWERS  
OF MODIBBO ADAMA UNIVERSITY, YOLA

1. Establishment and objects of the Modibbo Adama University, Yola.
2. Composition of the University.
3. Powers of the University and their exercise.
4. Functions of the Chancellor.
5. Functions of the Pro-Chancellor.
6. Composition of the Council.
7. Functions of the Council and its Finance and General Purpose Committee.
8. Functions of the Senate.
9. Vice-Chancellor to take precedence in the absence of Chancellor.

PART II—TRANSFER OF PROPERTY

10. Savings and transfer of property to the Modibbo Adama University, Yola.

PART III—STATUTES OF THE UNIVERSITY

11. Powers of the University to make Statutes.
12. Mode of exercising power to make Statutes.
13. Proof of Statutes.

PART IV—SUPERVISION AND DISCIPLINE

14. The Visitor.
15. Removal of certain members of the Council.
16. Removal and discipline of academic, administrative and professional staff.
17. Procedure of staff discipline.
18. Appointment of external examiner.
19. Removal of examiner.
20. Disciplinary of students.

PART V—MISCELLANEOUS AND GENERAL PROVISIONS

21. Exclusion or discrimination on account of race, religion, etc.
22. Restriction on disposal of land by the University.

23. Quorum and procedure of bodies established by this Act.
24. Appointment of Committees, etc.
25. Retiring age of academic staff of the University.
26. Special provision relating to pension of Professors.
27. Miscellaneous and administrative provisions.
28. Interpretation.
29. Repeal.
30. Citation.

SCHEDULES

**MODIBBO ADAMA UNIVERSITY, YOLA  
(ESTABLISHMENT) ACT, 2020**

**Act No. 3**

AN ACT TO ESTABLISH THE MODIBBO ADAMA UNIVERSITY, YOLA TO ENCOURAGE THE  
ADVANCEMENT OF LEARNING TO ALL PERSONS WITHOUT DISCRIMINATION, PROMOTE  
SCHOLARSHIP, CONDUCT RESEARCH IN ALL FIELDS OF LEARNING AND PROVIDE AN  
OPPORTUNITY OF ACQUIRING A HIGHER AND LIBERAL EDUCATION IN NIGERIA ;  
AND FOR RELATED MATTERS.

[6th Day of January, 2021]

Commence-  
ment.

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

PART I—ESTABLISHMENT, OBJECTS, COMPOSITION AND POWERS  
OF MODIBBO ADAMA UNIVERSITY, YOLA

1.—(1) There is established the Modibbo Adama University, Yola, Adamawa State {in this Act referred to as “the University”}.

Establishment  
and objects  
of Modibbo  
Adama  
University.

(2) The University—

- (a) is a body corporate with perpetual succession and a common seal ;
- (b) may sue and be sued in its corporate name ;
- (c) may acquire, hold and dispose of movable and immovable properties ; and
- (d) shall provide regular and liberal courses of instruction in humanities, the sciences and other spheres of learning of standard required and expected of a University of the highest standing.

(3) The general objects of the University are to—

- (a) encourage the advancement of learning and to hold out to all persons without distinction of race, creed, sex or political conviction, the opportunity of acquiring a higher and liberal education ;
- (b) provide courses of instruction and other facilities for the pursuit of learning leading to award of diplomas, first degree, postgraduate research and higher degrees in all its branches, and to make those facilities available on proper terms to such persons as are equipped to benefit from them ;
- (c) encourage and promote scholarship and conduct research in all fields of learning and human endeavor ;
- (d) relate its activities to the social, cultural and economic needs of the people of Nigeria ; and
- (e) undertake any other activity appropriate for a university of the highest standard.

- Composition of the University. 2.—(1) The University shall consist of—
- (a) Chancellor ;
  - (b) Pro-Chancellor and a Council ;
  - (c) Vice-Chancellor and a Senate ;
  - (d) Deputy Vice-Chancellors ;
  - (e) the Congregation ;
  - (f) the Convocation ;
  - (g) Campus and Colleges of the University ;
  - (h) Schools, Institutes and other teaching and research units of the University ;
- First Schedule. (i) the persons holding the offices constituted by the First Schedule to this Act other than those mentioned in paragraph (a)-(d) of this subsection ;
- (j) all graduates and undergraduates of the University ; and
  - (k) all other persons who are members of the University in accordance with provisions made by the Statute in that behalf.
- First Schedule. (2) The First Schedule to this Act shall have effect with respect to the principal officers of the University.
- (3) The Statute shall make provisions to the constitution of the Council, Senate, Congregation and Convocation.
- Power of the University and their exercise. 3.—(1) For attaining its objects as specified in section 1 (3) of this Act, the University shall have powers to—
- (a) establish such campuses, colleges, institutes, schools, extra-mural departments and other teaching and research units within the University as may be deemed necessary or desirable, subject to the approval of the National Universities Commission ;
  - (b) institute professorship, readerships or associate professorships, lectureships and other posts and offices and to make appointment thereto ;
  - (c) institute and award fellowships, scholarships, exhibitions, bursaries, medals, prizes and other titles, distinctions, awards and other forms of assistance ;
  - (d) provide for the discipline and welfare of members of the University ;
  - (e) hold examinations and grant degrees, diplomas, certificates and other distinctions to persons who have pursued a course of study approved by the University and have satisfied such other requirements as the University may lay down ;
  - (f) grant honorary degree, fellowships or academic titles ;

(g) demand and receive, from any student or other person attending the University for the purpose of instructions, such fees as the University may determine, subject to the overall directives of the Council ;

(h) subject to section 22 of this Act, acquire, hold, grant, charge or otherwise deal with or dispose of movable and immovable property wherever situate ;

(i) accept gifts, legacies and donations, but without obligation to accept the same for a particular purpose unless the University approves the terms and conditions attaching thereto ;

(j) enter into contracts, establish trusts, act as trustee, solely or jointly with any other person and employ and act through agents ;

(k) erect, provide, equip and maintain libraries, laboratories, lecture halls, halls of residence, refectories, sports grounds, playing fields and other buildings or things necessary, suitable or convenient for any of the objects of the University ;

(l) hold public lectures and undertake printing, publishing and book-selling ;

(m) subject to any limitation on conditions imposed by Statute, invest any money appertaining to the University by way of endowment, not being immediately required for current expenditure, in any investment or security, or the purchase or improvement of land, with powers to vary any investment and deposit any money for the time being not invested with any bank on deposit or current account ;

(n) borrow, whether on interest or not if need be upon the security of any or all of the property, movable or immovable, of the University, and money as the Council may in its discretion, find it necessary to borrow or guarantee any loan, advance or credit facility ;

(o) do anything which it is authorised or required by this Act or Statutes to do ; and

(p) do all such acts or things incidental to the powers of the University as may advance the objects of the University.

(2) Subject to the provisions of this Act and the Statute and without prejudice to section 8 (2) of this Act, the powers conferred on the University by subsection (1) is exercisable on behalf of the University by the Council or Senate or in any other manner which may be authorised by the Statute.

(3) The power of the University to establish further campuses and colleges within the University is exercisable by Statute and not otherwise.

Functions  
of the  
Chancellor.

4.—(1) The Chancellor shall, in relation to the University, take precedence before all other members of the University and, when he is present, shall preside at all meetings of the Convocation held for conferring degrees, certificates and other awards of the University.

(2) The Chancellor shall exercise such other powers and discharge such other duties as may be conferred or imposed on him by this Act or the Statute.

Functions of  
the Pro-  
Chancellor.

5.—(1) The Pro-Chancellor shall, in relation to the University, take precedence before all other members of the University, except the Chancellor and Vice-Chancellor when acting as Chairman of Congregation or Convocation and the Pro-Chancellor shall, when he is present, be the Chairman at all meetings of the Council.

(2) Subject to the provisions of this Act, the Pro-Chancellor shall hold office for four years, beginning with the date of his appointment.

Composition  
of the  
Council.

6.—(1) The Council of the University shall consist of—

- (a) the Pro-Chancellor ;
- (b) the Vice-Chancellor ;
- (c) the Deputy Vice-Chancellors ;
- (d) one person from the Ministry responsible for education ;
- (e) four persons representing a variety of interests and broadly representatives of the whole Federation to be appointed by the President ;
- (f) four persons appointed by the Senate from among its members ;
- (g) two persons appointed by the Congregation from among its members; and
- (h) one person appointed from among its members.

(2) Persons to be appointed to the Council shall be persons of proven integrity, knowledgeable and familiar with the affairs and tradition of the University.

Functions of  
the Council  
and its  
Finance and  
General  
Purposes  
Committee.

7.—(1) Subject to the provisions of this Act relating to the Visitor, the Council shall be the governing body of the University and is charged with the general control and superintendence of the policy, finance and property of the University, including its public relations.

(2) There is the Finance and General Purposes Committee which shall, subject to the directions of the Council, exercise control over the property and expenditure of the University and perform such other functions of the Council as the Council may delegate to it.

(3) The Statute shall make provisions with respect to the composition of the Finance and General Purposes Committee.

(4) The Council shall ensure that—

- (a) proper accounts of the University are kept ;
- (b) the accounts of the University are audited annually by an independent firm of auditors approved by the Council ;
- (c) an annual report is published by the University, together with certified copies of the said accounts as audited.

(5) Subject to this Act and the Statute, the Council and the Finance and General Purposes Committee may each make rules for regulating their own procedure.

(6) The rules made under subsection (5) by the Finance and General Purposes Committee shall not take effect unless they are approved by the Council.

(7) Where the rules made by that Committee under subsection (6) conflict with any direction given by the Council (whether before or after the coming into effect of the rules in question), the direction of the Council prevails.

(8) There shall be paid to the members of the Council, Finance and General Purposes Committee and any other committee set up by the Council an allowance in respect of travelling and other reasonable expenses at such rates as may be fixed by extant government circulars.

(9) The Council shall meet as and when necessary for the performance of its functions under this Act and shall meet at least three times in every year.

(10) If requested in writing by five members of the Council the Chairman shall, within 28 days after the receipt of such request, call a meeting of the Council :

PROVIDED that, after 28 days of the receipt or delivery to him of such request, the Chairman fails or neglects to call a meeting, then the Registrar shall, within 14 days thereafter, cause a meeting of the Council to be conveyed for that purpose.

(11) Any request made under subsection (10) shall specify the business to be considered at the meeting and a business not so specified shall not be transacted at the meeting.

8.—(1) Subject to subsections (3) and (4) of this section, section 7 of this Act and the provisions of this Act relating to the Visitor, the Senate shall—

Functions of  
the Senate.

(a) organise and control the—

- (i) teaching by the University,
- (ii) admission of students where no other enactment provides to the contrary, and

(iii) discipline of students ; and

(b) promote research at the University.

(2) Without prejudice to the generality of subsection (1) the Senate shall particularly make provisions for—

(a) establishment, organisation and control of campuses, colleges, schools, institute and other teaching and research units of the University and allocation of responsibility for different branches of learning ;

(b) organisation and control of courses of study in the University and the examination held in conjunction with those courses, including the appointment of examiners, both internal and external ;

(c) award of degrees, and such other qualifications as may be prescribed, in connection with examination held ;

(d) making of recommendations to the Council with respect to the award to any person of an honorary fellowship or degree or the title of professor emeritus ;

(e) establishment, organisation and control of halls of residence and similar institutions at the University ;

(f) supervision of the welfare of students at the University and the regulation of their conduct ;

(g) the granting of fellowships, scholarships, prizes and similar awards in so far as the awards are within the control of the University ; and

(h) determining what description of dress shall be academic dress for the purpose of the University and regulating the use of academic dress.

(3) The Senate shall not establish any new campus, college, school, department, institute or other teaching and research unit of the University without the approval of the Council.

(4) Subject to this Act and the Statute, the Senate may make regulations for the purpose of performing any function conferred on it either by the provisions of this section or otherwise or for the purpose of making provisions for any matter for which a provision by regulations is authorised or required by this Act or Statute.

(5) Regulations shall provide that at least one of the persons appointed as the examiner at each final or professional examination held in conjunction with any course of study at the University, as may be prescribed by the Senate, is not a teacher at the University but is a teacher of the branch of learning to which the course relates at some other University of high repute or a person engaged in practising the profession in a reputable organisation or institution.

(6) Subject to a right of appeal to the Council from a decision of the Senate under this subsection, the Senate may deprive any person of any degree, diploma or other award of the University which has been conferred upon him if, after due enquiry, he is shown to have been guilty of dishonourable or scandalous conduct in gaining admission into the University or obtaining that award.

9.—(1) The Vice-Chancellor shall, in relation to the University, take precedence before all other members of the University, except the Chancellor, and any other person for the time being acting as chairman of the Council.

Functions of  
the Vice-  
Chancellor.

(2) Subject to sections 7, 8 and 14 of this Act, the Vice-Chancellor shall—

(a) have the general function, in addition to any other function conferred on him by this Act or otherwise, of directing the activities of the University ; and

(b) be the chief executive and academic officer of the University and *ex-officio* Chairman of the Senate.

#### PART II—TRANSFER OF PROPERTY

10.—(1) All statutory functions, rights, interests, obligations, liabilities and property of the Modibbo Adama University of Technology, Yola existing before the commencement of this Act under any contract or instrument, or in law or in equity, is, by virtue of this Act, deemed to have been assigned to and vested in the University established under this Act.

Savings and  
transfer of  
property to  
the  
University.

(2) The provision of the Second Schedule to this Act shall have effect with respect to the other matters arising from the transfer of property by this section and with respect to the other matters mentioned in that Schedule.

Second  
Schedule.

#### PART III—POWER TO MAKE STATUTES BY THE UNIVERSITY

11.—(1) Subject to this Act, the University may make statutes for—

(a) making provisions with respect to the composition and constitution of any authority of the University ;

(b) specifying and regulating the powers and duties of any authority of the University and regulating any other matter connected with the University or any of its authorities ;

(c) regulating the admission of students (where no other enactment provides to the contrary), their discipline and welfare ;

(d) determining whether any particular matter is to be treated as an academic or non-academic matter for the purpose of this Act and of any statute, regulation or other instrument made there-under ; and

Powers of  
the  
University  
to make  
statutes.

(e) making provisions for any other matter for which a provision by statute is authorised or required by this Act.

Cap. 123,  
LFN, 2004

(2) Subject to section 27 (6) of this Act, the Interpretation Act shall apply in relation to any statute made under this section as it applies to a subsidiary instrument within the meaning of section 27 (1) of that Act.

Third  
Schedule.

(3) The Statute contained in the Third Schedule to this Act is deemed to have been in effect on the commencement of this section and is deemed to have been made under this section by the University.

Third  
Schedule.

(4) The power to make statutes conferred by this section shall not be prejudiced or limited in any way by reason of the inclusion or omission of any matter in or from the Statute contained in the Third Schedule to this Act or any subsequent statute.

Mode of  
exercising  
power to  
make  
statutes.

12.—(1) The power of the University to make statutes shall be exercised in accordance with the provisions of this section and not otherwise.

(2) A proposed statute does not become law unless it has been approved at a meeting of the—

(a) Senate, by the votes of at least two-thirds of the members present and voting ; and

(b) Council, by the votes of at least two-thirds of the members present and voting.

(3) A proposed statute may originate either in the Senate or Council, and may be approved as required by subsection (2).

(4) A statute which makes provision for or alters the composition or constitution of the Council, the Senate or any other authority of the University shall not come into operation unless it has been approved by the President in consultation with the National Universities Commission.

Cap. 123,  
LFN, 2004.

(5) For the purpose of section 1 (2) of the Interpretation Act, a statute shall be treated as being made on the date on which it is duly approved by the Council after having been approved by the Senate, as the case may be, or, in the case of a statute falling within subsection (4), on the date on which it is approved by the Visitor.

(6) In the event of any doubt or dispute arising, any time, as to—

(a) the meaning of any provision of a statute, or

(b) whether any matter is, for the purpose of this Act, an academic matter as it relates to such doubt or dispute, the matter may be referred to the Visitor, who shall take such advice and make such decision therein as he thinks fit.

(7) The decision of the Visitor on any matter referred to him under subsection (6) is binding upon the authorities, staff and students of the University.

(8) Where any question as to the meaning of any provision of a statute has been decided by the Visitor under that subsection (6), no question as to the meaning of that provision shall be entertained by any court of law in Nigeria.

(9) Nothing in subsection (8) affects any power of a court of competent jurisdiction to determine whether any provision of a statute is wholly or partly void as being *ultra vires* or inconsistent with the Constitution of the Federal Republic of Nigeria, 1999.

13. A statute may be proved in any court by the production of a copy bearing affixed to it a certificate purporting to be signed by the Vice-Chancellor or the Secretary to the Council to the effect that the copy is a true copy of a statute of the University.

Proof of  
statutes.

#### PART IV—SUPERVISION AND DISCIPLINE

14.—(1) The President is the Visitor of the University.

The Visitor.

(2) The Visitor shall, as often as the circumstances may require, at least once every five years, conduct a visitation of the University or direct that the visitation be conducted by such person or persons as the Visitor may deem fit and in respect of any of the affairs of the University.

(3) It is the duty of the bodies and persons comprising the University to make available to the Visitor, and to any other person conducting a visitation in pursuance of this section, such facilities and assistance as he or they may reasonably require for the purposes of a visitation.

15.—(1) If It appears to the Council that a member of the Council (other than the Pro-Chancellor or the Vice-Chancellor) should be removed from office on the ground of misconduct or inability to perform the functions of his office or employment, the Council shall make a recommendation to that effect through the Minister to the President, after making such enquiries (if any) as may be considered appropriate, and if the President approves the recommendation, he may direct the removal of the person in question from office.

Removal of  
certain  
members of  
Council.

(2) It is the duty of the Minister to do his best to cause a copy of the instrument embodying a direction under subsection (1) to be served as soon as reasonably practicable on the person to whom it relates.

Removal  
and  
discipline of  
academic,  
administrative  
and  
professional  
staff.

16.—(1) It if appears to the Council that there are reasons for believing that any person employed as a member of the academic, administrative or professional staff of the University, other than the Vice-Chancellor, should be removed from his office or employment on the ground of misconduct or inability to perform the functions of his office or employment, the Council shall—

(a) give notice of those reasons to the person in question ;

(b) afford him an opportunity of making representations in person on the matter to Council ;

(c) if he so requests, or three members of the Council so request, within the period of one month beginning with the date of the notice, make arrangements for—

(i) a joint committee of both the Council and Senate to investigate the matter and report on it to the Council, and

(ii) the person in question to be afforded an opportunity of appearing before and being heard by the investigating committee with respect to the matter.

(2) If the Council, after considering the report of the Staff Disciplinary Committee, is satisfied that the person in question should be removed, the Council may remove him by an instrument in writing signed on the directions of the Council.

(3) The Vice-Chancellor may, in case of misconduct by a member of the staff which, in the opinion of the Vice-Chancellor, is prejudicial to the interest of the University, suspend such member and the suspension shall immediately be reported to the Council.

(4) For good cause, any member of the staff may be suspended from his duties or his appointment may be terminated by the Council.

(5) For the purposes of this subsection (4), "good cause" means—

(a) conviction for any offence which the Council considers to be such as to render the person concerned unfit for the performance of the functions of his office ;

(b) any physical or mental incapacity which the Council, after obtaining medical advice, considers to be such as to render the person concerned unfit to continue to hold his office ;

(c) conduct of a scandalous or other disgraceful nature which the Council considers to be such as to render the person concerned unfit to continue to hold his office ;

(d) conduct which the Council considers to be such as to constitute failure or inability of the person concerned to perform the functions of his office or comply with the terms and conditions of his service ; or

(e) conduct which the Council considers to be generally of such nature as to render the continued appointment or service of the person concerned prejudicial or detrimental to the interest of the University.

(6) Any person suspended under subsection (2) or (3) shall be on half pay and the Council shall, before the expiration of three months after the date of such suspension, consider the case against that person and come to a decision as to whether to—

(a) continue such person's suspension and, if so, on what terms (including the proportion of his emoluments to be paid to him);

(b) reinstate such person, in which case the Council shall restore his full emoluments to him with effect from the date of suspension ;

(c) terminate the appointment of the person concerned, in which case such a person is not entitled to the proportion of his emoluments withheld during the period of suspension ; or

(d) take such lesser disciplinary action against such person (including the restoration of such proportion of his emoluments that might have been withheld) as the Council may determine.

(7) In any case where the Council, pursuant to this section, decides to continue a person's suspension or decides to take further disciplinary action against a person, the Council shall, before the expiration of three months from such decision, come to a final determination in respect of the case concerning the person.

(8) It is the duty of the person by whom an instrument of removal is signed under subsection (1) to do his best to cause a copy of the instrument to be served as soon as reasonably practicable on the person to whom it relates.

(9) Nothing in this section shall—

(a) apply to any directive given by the Visitor in consequence of any visitation ; or

(b) prevent the Council from making regulations for the discipline of other categories of workers of the University as may be prescribed.

17.—(1) The Vice-Chancellor or Senate shall constitute an Investigation Panel to determine whether or not a *prima facie* case has been established against any member of staff.

Procedure  
for staff  
discipline.

(2) The Investigation Panel shall include the President or chairman of the union to which the staff being investigated belongs.

(3) The Vice-Chancellor shall constitute a Staff Disciplinary Committee, which consists of such members of the Senate as he may determine, to consider the report of the Investigation Panel.

(4) The report and recommendation of the Staff Disciplinary Committee shall be forwarded to the Council for consideration and decision.

Appointment  
of external  
examiner.

18. Subject to regulations made under this Act, the Vice-Chancellor may, on the recommendation of Senate, appoint an appropriate person as external examiner.

Removal of  
examiners.

19.—(1) If, on the recommendation of the Senate, it appears to the Vice-Chancellor that a person appointed as an examiner for any examination of the University ought to be removed from his office or appointment, then, except in such cases as may be prescribed, the Vice-Chancellor may, after affording the examiner an opportunity of making representations in person on the matter to the Vice-Chancellor, remove the examiner from the appointment by an instrument in writing signed by the Vice-Chancellor.

(2) Subject to regulations made under section 7 (5) of this Act, the Vice-Chancellor may, on the recommendation of the Senate, appoint an appropriate person as examiner in place of the examiner removed under subsection (1).

(3) It is the duty of the Vice-Chancellor to—

(a) sign an instrument of removal under this section ; and

(b) do his best to cause a copy of the instrument to be served as soon as reasonably practicable on the person to whom it relates.

Discipline  
of students.

20.—(1) Subject to the provisions of this section, where it appears to the Vice-Chancellor that a student of the University has been guilty of misconduct, the Vice-Chancellor may, without prejudice to any other disciplinary power conferred on him by the Statute or regulations, direct that—

(a) the student shall not, during such period as may be specified in the directions, participate in such activities of the University, or make use of such facilities of the University, as may be so specified ;

(b) the activities of the student shall, during such period as may be specified in the direction, be restricted in such manner as may be so specified ;

(c) the student be rusticated for such period as may be specified in the direction ; or

(d) the student be expelled from the University.

(2) Where a direction is given under subsection (1) (c) or (d) in respect of any student, that student may, within the prescribed period and in the prescribed manner, appeal to the Council, and where such an appeal is brought,

the Council shall, after causing such inquiry to be made in the matter as the Council considers just, either confirm or set aside the direction or modify it in such manner as the Council deems fit.

(3) The fact that an appeal from a direction is brought under subsection (2) does not affect the operation of the direction while the appeal is pending.

(4) The Vice-Chancellor may delegate his powers under this section to a disciplinary board consisting of such members of the University as he may nominate.

(5) Nothing in this section shall be construed as preventing the restriction or termination of a student's activities at the University otherwise than on the ground of misconduct.

(6) A direction under subsection (1) (a) may be combined with a direction under subsection (1) (b).

(7) No staff or student shall resort to a law court without proof of having exhausted the internal avenues for settling disputes or grievances or for seeking redress.

(8) The Visitor is the final arbiter on staff and student discipline and his decision is not contestable in any court of law on Nigeria.

(9) Nothing in this section affects any power of a court of competent jurisdiction to enforce the fundamental rights of any aggrieved citizen as enshrined in the Constitution of the Federal Republic of Nigeria, 1999.

PART V—MISCELLANEOUS AND GENERAL PROVISIONS

21.—(1) No person shall be—

Exclusion of  
discrimination  
on account  
of race,  
religion, etc.

(a) required to satisfy the requirements as to race (including ethnic grouping), sex, place of birth or of family origin, or religious or political persuasion, as a condition of becoming or continuing to be a student at the University, the holder of any degree of the University or of any appointment or employment at the University, or a member of anybody established under this Act ; and

(b) subject to any disadvantage or accorded any advantage in relation to the University, by reference to any of those matters.

(2) Nothing in subsection (1) shall be construed as preventing the University from imposing any disability or restriction on any of the persons mentioned in that subsection where such person willfully refuses or fails on grounds of religious belief to undertake any duty generally and uniformly

imposed on all such persons or any group of them which duty, having regard to its nature and the special circumstances pertaining thereto, is, in the opinion of the University reasonably justifiable in the national interest.

Restriction on disposal of land by the University.

**22.** Without prejudice to the provisions of the Land Use Act, the University shall not dispose of or charge any land or an interest in any land (including any land transferred to the University by this Act) except with the prior written consent, either general or special, of the President :

Cap. L5, LFN. 2004.

Provided that such consent shall not be required in the case of any lease or tenancy at a rack-rent for a term not exceeding 21 years or any lease or tenancy to a member of the University for residential purpose.

Quorum and procedure of bodies established under this Act.

**23.** Except as may be otherwise provided by the Statute or regulations, the quorum and procedure of any body of persons established under this Act shall be as determined by that body.

Appointment of committees, etc.

**24.—(1)** Any body of persons established under this Act shall, without prejudice to the generality of the powers of that body, have power to appoint committees, which need not consist exclusively of members of that body, and to authorise the committees to—

(a) exercise, on its behalf, such powers as it may determine ;

(b) co-opt members, and may direct that whether or not co-opted members (if any) are entitled to vote in that committee.

(2) Any two or more such bodies may arrange for the holding of joint meetings of those bodies, or for the setting up of committees consisting of members of those bodies or any of them, and either of dealing with it or of reporting on it to those bodies or any of them.

(3) Except as may be otherwise provided by the Statute or regulations, the quorum and procedure of a committee established or meeting held under this section, shall be such as may be determined by the body or bodies which have decided to establish the committee or hold the meeting.

(4) Nothing in this section shall be construed as enabling—

(a) a statute to be made otherwise than in accordance with section 12 of this Act ; or

(b) the Senate to empower any other body to make regulations or award degrees or other qualifications.

(5) The Pro-Chancellor and Vice-Chancellor shall be members of every committee of which the members are wholly or partly appointed by the Council

(other than a committee set up to inquire into the conduct of the officer in question), and the Vice-Chancellor shall be a member of every committee of which the members are wholly or partly appointed by the Senate.

25.—(1) Notwithstanding anything to the contrary in the Pension Reform Act, the compulsory retiring age of an academic staff of the University is 65 years except for those in the professorial cadre which is 70 years.

Retiring age of academic staff of the University.

(2) A law or rule requiring a person to retire from the public service after serving for 35 years does not apply to an academic staff of the University.

Act No. 4, 2014.

26.—(1) An academic staff who retires as a professor in the University is entitled to pension at a rate equivalent to his annual salary provided that the professor has served continuously in the University up to the retirement age.

Special provision relating to pension of professors.

(2) Notwithstanding subsection (1), where the professor has not served up to retirement age he is entitled to the rate of pension mentioned under subsection (1) provided that he has served a minimum of 20 years as a professor in a recognised university.

(3) Where an academic joins a Nigerian university as a professor, the professor is entitled to the rate of pension mentioned under subsection (1) provided that he has served continuously for at least 20 years in a recognised university.

27.—(1) The seal of the University shall be such as may be determined by the Council and approved by the Chancellor, and the affixing of the seal shall be authenticated by—

Miscellaneous administrative provisions.

- (a) any member of the Council ;
- (b) the Vice-Chancellor ;
- (c) Secretary to the Council ; or
- (d) any other person authorised by the Statute.

(2) Any document purporting to be a document executed under the seal of the University shall be received in evidence and is, unless the contrary is proved, presumed to be so executed.

(3) Any contract or instrument, which if made or executed by a person not being a body corporate would not be required to be under seal, may be made or executed on behalf of the University by any person generally or specially authorised to do so by the Council.

(4) The validity of any proceeding of any body established under this Act is not affected by—

- (a) any vacancy in the membership of the body ;

- (b) any defect in the appointment of a member of the body ; or  
(c) reason that a person not entitled to do so took part in the proceeding.

(5) Any member of any such body who has a personal interest in any matter proposed to be considered by that body shall—

- (a) disclose his interest to the body ; and  
(b) not vote on any question relating to that matter.

Cap. 123,  
LFN, 2004.

(6) Nothing in section 12 of the Interpretation Act (which provides for the application in relation to subordinate legislation of certain incidental provisions) shall apply to statutes of regulations made under this Act.

Third  
Schedule.

(7) The power conferred by this Act on anybody to make statutes or regulations shall include power to revoke or vary any statute (including the statute contained in the Third Schedule to this Act) or any regulation by a subsequent statute or, as the case may be, by a subsequent regulation and statutes, and the regulations may make different provisions in relation to different circumstances.

Second  
Schedule.

(8) No stamp duty or other duty shall be payable in respect of any transfer of property to the University by virtue of section 10 or 22 of this Act or the Second Schedule to this Act.

(9) Any notice or other instrument authorised to be served by virtue of this Act may, without prejudice to any other mode of service, be served by post.

Interpretation.

28.—(1) In this Act—

“*Campus*” means any campus which may be established by the University ;

“*College*” means the College which may be established by the University ;

“*Council*” means the Council established for the University under section 2 (1) (b) of this Act ;

“*graduate*” means a person on whom a degree, (other than an honorary degree) has been conferred by the University ;

“*Minister*” means the Minister charged with responsibility for education ;

“*notice*” means notice in writing ;

“*officer*” does not include the Visitor ;

“*prescribed*” means prescribed by statutes or regulations ;

“*professor*” means a person designated as a Professor of the University in accordance with provisions made in that behalf by statutes or by regulations ;

“property” includes rights, liabilities and obligations ;

“Provisional Council” means the Provisional Council established for the University ;

“regulations” means regulations made by the Senate or Council ;

“Senate” means the Senate of the University established pursuant to section 2 (1) (c) of this Act ;

“School” means a unit of closely related academic programmes ;

“statute” means a statute made by the University under section 11 and in accordance with section 12 of this Act, and

“the statutes” means all such statutes as are in effect from time to time ;

“teacher” means a person holding a full-time appointment as a member of the teaching or research staff of the University ;

“undergraduate” means a person in *statu pupillari* with the University other than—

(a) a graduate ; and

(b) a person of such description as may be prescribed for the purpose of the definition ;

“university” means Modibbo Adama University, Yola established under section 1 (1) of this Act ; and

“Visitor” means the President of the Federal Republic of Nigeria.

(2) It is declared that where in any provision of this Act it is laid down that the proposals are to be submitted or a recommendation is to be made by one authority or another through one or more intermediate authorities, it is the duty of every intermediate authority to forward such proposals or recommendations received by it in pursuance of that provision to the appropriate authority, but the intermediate authority may, if it deems fit, forward its own comments.

29. Section 1(e) of the Federal Universities of Technology Act Cap. F23, Laws of the Federation of Nigeria, 2004 is repealed. Repeal.

30. This Act may be cited as the Modibbo Adama University, Yola (Establishment) Act, 2020. Citation.

## SCHEDULES

FIRST SCHEDULE *Section 2 (1) and (2)*

## PRINCIPAL OFFICERS OF THE UNIVERSITY

*The Chancellor*

- 1.—(1) The Chancellor shall be appointed by the President.
- (2) The Chancellor shall hold office at the pleasure of the President.
- (3) If it appears to the Visitor that the Chancellor should be removed from his office on the ground of misconduct or inability to perform the function of his office, the Visitor may, by notice in the Federal Government Gazette, remove the Chancellor from office.

*The Pro-Chancellor*

- 2.—(1) The President shall appoint or remove the Pro-Chancellor.
- (2) Subject to the provisions of this Act, the Pro-Chancellor shall hold office for four years, beginning with the date of his appointment.

*The Vice-Chancellor*

- 3.—(1) The Council shall, in accordance with the provisions of this paragraph, appoint the Vice-Chancellor of the University.
- (2) Where a vacancy occurs in the post of a Vice-Chancellor, the Council shall—
  - (a) advertise the vacancy in a reputable journal or a widely read newspaper in Nigeria, specifying—
    - (i) the qualities of the persons who may apply for the post, and
    - (ii) the terms and conditions of service applicable to the post, and thereafter draw up a short list of suitable candidates for the post for consideration ;
  - (b) constitute a Search Team consisting of—
    - (i) a member of the Council, who is not a member of the Senate, as Chairman,
    - (ii) two members of the Senate who are not members of the Council, one of whom shall be a Professor,
    - (iii) two members of Congregation who are not members of the Council, one of whom shall be a professor, to identify and nominate for consideration, suitable persons who are not likely to apply for the post of their own volition because they feel that it is not proper to do so.

- (3) A Joint Council and Senate Selection Board, consisting of—
- (a) the Pro-Chancellor, as Chairman,
  - (b) two members of the Council, not being members of the Senate,
  - (c) two members of the Senate who are professors, but who were not members of the Search Team, shall—

(i) consider the candidates and persons in the short list drawn up under subparagraph (2) (a) (ii) through an examination of their curriculum vitae and interaction with them, and

(ii) recommend to the Council suitable candidates for further consideration.

(4) The Council shall select and appoint, as Vice-Chancellor, one from among the three candidates recommended to it under subparagraph (3) (c) (ii) and thereafter inform the Visitor.

(5) The Vice-Chancellor shall hold office for a single term of five years on such terms and conditions as may be specified in his letter of appointment.

(6) The Vice-Chancellor may be removed from office by the Council on the ground of gross misconduct or inability to perform the functions of his office as result of the infirmity of the body or mind at the time, at the initiative of the Council, Senate or Congregation after due process.

(7) When the proposal for the removal of Vice-Chancellor is made, the Council shall constitute a joint committee of the Council and Senate consisting of—

(a) three members of the Council of whom one shall be Chairman of the Committee, and

(b) two members of Senate: Provided that where the ground for removal is infirmity of the body or mind, the Council shall seek appropriate medical opinion.

(8) The Committee shall—

(a) conduct investigation into the allegation made against the Vice-Chancellor; and

(b) report its findings to the Council.

(9) The Council may, where the allegations are proved, remove the Vice-Chancellor or apply any other disciplinary action it may deem fit and notify the Visitor if a Vice-Chancellor who is removed shall, have a right of appeal to the Visitor.

*Deputy Vice-Chancellor*

4.—(1) There shall be for the University such number of Deputy Vice-Chancellors as the Council may deem necessary for the proper administration of the University.

(2) Where a vacancy occurs in the post of Deputy Vice-Chancellor, the Vice-Chancellor shall forward to the Senate a list of two candidates for each post of Deputy Vice-Chancellor that is vacant.

(3) The Senate shall select for each vacant post one candidate from each list forwarded to it under subparagraph (2) and forward his name to the Council for confirmation.

(4) A Deputy Vice-Chancellor shall—

(a) assist the Vice-Chancellor in the performance of his functions ;

(b) act in the place of the Vice-Chancellor when the—

(i) post of the Vice-Chancellor is vacant,

(ii) Vice-Chancellor is, for any reason, absent, or

(iii) Vice-Chancellor is unable to perform his functions as Vice-Chancellor ; and

(c) perform such other functions as the Vice-Chancellor or Council may assign to him.

(5) A Deputy Vice-Chancellor—

(a) shall hold office for two years beginning from the effective date of his appointment and on such terms and conditions as may be specified in his letter of appointment ; and

(b) may be re-appointed for another term of two years and no more.

(6) The Deputy Vice-Chancellor may be removed from office for good cause by the Council, acting on the recommendation of the Vice-Chancellor and Senate.

(7) “*Good cause*”, for the purpose of this subparagraph, means gross misconduct or the inability to perform the functions of his office arising from infirmity of the body or mind.

*Office of the Registrar*

5.—(1) There shall be for the University a Registrar who is—

(a) the Chief Administrative Officer of the University ; and

(b) responsible to the Vice-Chancellor for the administrative work of the University except as regards matters for which the Bursar is responsible in accordance with paragraph 6 (2) of this Schedule.

(2) A person holding the office of the Registrar is, by virtue of that office, Secretary to the Council Senate, Congregation and Convocation.

*Other Principal Officer of the University*

6.—(1) In addition to the Registrar, there shall be for the University the—

(a) Bursar ; and

(b) University Librarian, who shall be appointed by the Council on the recommendation of the Selection Board constituted under paragraph 7 of this Schedule.

(2) The Bursar is the chief financial officer of the University and shall be responsible to the Vice-Chancellor for the administration and control of the financial affairs of the University.

(3) The University Librarian is responsible to the Vice-Chancellor for the administration of the University library and co-ordination of the library services in the University and its campuses, colleges, faculties, schools, departments, institutes and other teaching or research units.

(4) Any question as to the scope of the responsibilities of the Bursar or University Librarian, shall be determined by the Vice-Chancellor.

(5) The Registrar, Bursar and Librarian shall hold office for a single term of five years beginning from the effective date of his appointment and on such terms and condition as may be specified in his letter of appointment.

(6) Notwithstanding subparagraph (5), the Council may, upon satisfactory performance, extend the tenure of the Registrar, Bursar and Librarian for another term of one year only, thereafter the Registrar, Bursar or Librarian shall relinquish his post and be assigned to other duties in the University.

*Selection Board for other Principal Officers*

7.—(1) There shall be, for the University, a Selection Board for the appointment of principal officers, other than the Vice-Chancellor or Deputy Vice-Chancellor, which shall consist of—

(a) the Pro-Chancellor, as Chairman ;

(b) the Vice-Chancellor ;

(c) four members of the Council not being members of the Senate ; and

(d) two members of the Senate.

(2) The functions, procedure and other matters relating to the Selection Board constituted under subparagraph (1) shall be as the Council may, from time to time, determine.

(3) The Registrar, Bursar and Librarian shall hold office for such period and on such terms as to the emoluments of their offices and otherwise as may be specified in their letters of appointment.

*Resignation and Re-appointment*

8.—(1) A principal officer may resign his office—

(a) in the case of the Chancellor or Pro-Chancellor, by notice to the President ; and

(b) in any other case, by notice to the Council, and the Council shall immediately notify the Minister in the case of the Vice-Chancellor.

(2) Subject to paragraphs 4 and 5 of this Schedule, a person who has ceased to hold an office otherwise than by removal for misconduct is eligible for re-appointment to that office.

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SECOND SCHEDULE

*Sections 10 (2) and 27 (8)*

TRANSITIONAL PROVISIONS

*Transitional Provisions as Property, Functions etc.*

1. Without prejudice to the generality of section 10 (1) of this Act—

(a) the reference in that subsection to property held by the Provisional Council and University shall include a reference to the right to receive and give a good discharge for any grant or contribution which may have been voted or promised to the Provisional Council and the University ; and

(b) all outstanding debts and liabilities of the Provisional Council shall become debts and liabilities of the University established by this Act.

*Transitional Provisions relating to Instruments  
and Legal Proceedings*

2.—(1) All agreements, contracts, deeds and other instruments to which the Provisional Council was a party shall, so far as possible and subject to any necessary modification, have effect as if the University established by this Act had been a party to it in place of the Provisional Council.

(2) Documents not falling within subparagraph (1), including enactments which refer, whether specially or generally, to the Provisional Council, shall be construed in accordance with that subparagraph so far as applicable.

(3) Any legal proceeding or application to any authority pending by or against the Provisional Council may be continued by or against the University established by this Act.

*Applicable law to a Property and Registration*

3.—(1) If the law in effect at the place where any property transferred by this Act is situated provides for the registration of transfers of property of the kind in question (whether by reference to an instrument of transfer or otherwise), the law shall, so far as it provides for alterations of a register (but not for avoidance of transfers, the payment of fees or any other matter) apply, with necessary modifications, to the property in question.

(2) It is the duty of the body to which any property is transferred by this Act to furnish the necessary particulars of the transfer to the proper officer of the registration authority, and it is for that officer to register the transfer accordingly.

*Meetings and Transitional Provisions regarding certain persons*

4.—(1) The first meeting of the Council shall be convened by the Pro-Chancellor on such date and in such manner as he may determine.

(2) The persons who were members of the Provisional Council are deemed to constitute the Council until the date when the Council as set up under the Third Schedule to this Act shall have been duly constituted.

(3) The first meeting of the Senate as constituted by this Act shall be convened by the Vice-Chancellor on such date and in such manner as he may determine.

(4) The persons who were members of the Senate immediately before the coming into effect of this Act are deemed to constitute the Senate of the University until the date when the Senate as set up under the Third Schedule to this Act shall have been duly constituted.

(5) Subject to any regulation which may be made by the Senate after the date on which this Act is made, the faculties, faculty boards and students of the University immediately before the coming into effect of this Act shall, on that day, become faculties, faculty boards and students of the University as constituted by this Act.

(6) Persons who were Deans or associate Deans of faculties or members of faculty boards shall continue to be Deans or associate Deans or become members of the corresponding school boards, until new appointments are made in pursuance of the statutes under this Act.

*Transitional provisions regarding staff or employee*

5. Any person who was a member of staff of the University or was otherwise employed by the Provisional Council shall become the holder of an appointment at the University with the status, designation and functions which correspond as nearly as may be to those which appertained to him as member of that staff or as an employee.

THIRD SCHEDULE

Sections 11 (3), (4) and 27 (7)

MODIBBO ADAMA UNIVERSITY STATUTE NO. 1

*Arrangement of Articles*

1. The Council.
2. The Finance and General Purposes Committee.
3. The Senate.
4. Congregation.
5. Convocation.
6. Division Schools.
7. School Boards.
8. Dean of the School.
9. Head of Department.
10. Selection of Director of Works.
11. Creation of academic posts.
12. Appointment of academic staff.
13. Appointment of administrative and professional staff.
14. Interpretation.
15. Citation.

*The Council*

1.—(1) The composition of the Council shall be as provided in section 6 of this Act.

(2) Any member of the Council holding office otherwise than those mentioned in section 6 (a), (b), (c), or (d) of this Act may, by notice to the Council, resign his office.

(3) A member of the Council holding office otherwise than those mentioned in section 6 (a), (b), (c), or (d) of this Act shall, unless he previously vacates it, vacate that office on the expiration of four years, beginning with effect from the date of inauguration of the Council.

(4) Where a member of the Council holding office otherwise than those mentioned in section 6 (a), (b), (c), or (d) of this Act vacates office before the expiration of that period, the body or person by whom he was appointed may appoint a successor to hold office for the residue of the term of his predecessor.

(5) A person ceasing to hold office as a member of the Council otherwise than by removal for misconduct is eligible for re-appointment for another term of four years and no more.

(6) The quorum of the Council is five, at least one of whom shall be a member appointed under section 6 (d), (e) or (h) of this Act.

(7) If the Pro-Chancellor is not present at a meeting of the Council, such other member of the Council present at the meeting as the Council may appoint as respects that meeting shall be the chairman at that meeting, and subject to sections 4 and 5 of this Act and the provisions of this paragraph, the Council may regulate its own procedure.

(8) Where the Council desires to obtain advice with respect to any particular matter may co-opt not more than two persons for that purpose, and the persons co-opted may take part in the deliberations of the Council at any meeting but are not entitled to vote.

*The Finance and General Purposes Committee*

2.—(1) The Finance and General Purposes Committee of the Council shall consist of—

(a) the Pro-Chancellor, who shall be the chairman of the Committee at any meeting at which he is present ;

(b) the Vice-Chancellor and Deputy Vice-Chancellors ;

(c) six other members of the Council appointed by the Council, two of whom shall be selected from among the three members of the Council appointed by the Senate and one member appointed to the Council by Congregation ; and

(d) the Permanent Secretary of the Federal Ministry of Education, or in his absence, such member of his Ministry as he may designate to represent him.

(2) The quorum of the Committee is five.

(3) Subject to any direction given by the Council, the Committee may regulate its own procedure.

*The Senate*

3.—(1) The Senate shall consist of—

(a) the Vice-Chancellor as Chairman ;

(b) the Deputy Vice-Chancellor ;

(c) all Professors of the University ;

(d) all Deans, Provost and Directors of Academic Units of the University ;

(e) all Heads of academic Departments, Units and Research Institutes of the University ;

(f) University Librarian ; and

(g) academic members of Congregation who are not Professors as specified in the Act.

(2) The Vice-Chancellor shall be the chairman at all meetings of the Senate when he is present and, in his absence, any of the Deputy Vice-Chancellors present at the meeting as the Senate may appoint for that meeting shall be the chairman at the meeting.

(3) The quorum of the Senate is one quarter (or the nearest whole number less than one quarter) and subject to sub article (2), the Senate may regulate its own procedure.

(4) An elected member may, by notice to the Senate, resign his office.

(5) Subject to sub article (7), there shall be elections for the selection of elected members which shall be held in the prescribed manner on such day in the month of May or June in each year as the Vice-Chancellor may determine.

(6) An elected member shall hold office for two years beginning with 1 August in the year of his election, and may be a candidate at any election held under sub article (5) in the year in which his term of office expires, but no person shall be such a candidate if at the end of his current period of office he will have held office as an elected member for a continuous term of six years or would have so held office if he had not resigned it.

(7) No election shall be held under this article in any year if the number specified in the certificate given in under sub article (10) does not exceed by more than one the figure which is thrice the number of those elected members holding office on the date of the certificate who do not vacate office during that year in pursuance of sub article (6).

(8) No person shall be precluded from continuing in or taking office as an elected member by reason only of reduction in the number of non-elected members occurring on or after 30 April in any year in which he is to continue in or take office as an elected member.

(9) If so requested in writing by 15 members of the Senate, the Vice-Chancellor or, in his absence, any of the Deputy Vice-Chancellors duly appointed by him, shall convene a meeting of the Senate to be held not later than the tenth day following that on which the request was received.

(10) In this article, "total of non-elected members" means in respect of any year, such number as may be certified by the Vice-Chancellor on 30 April of that year to be the number of persons holding office as members of the Senate on that day otherwise than as elected members.

### Congregation

4.—(1) Congregation shall consist of—

- (a) the Vice-Chancellor and Deputy Vice-Chancellors ;
- (b) the full-time members of the academic staff ;
- (c) the Registrar ;
- (d) the Bursar ;
- (e) the Librarian ;
- (f) the Director of Works ;
- (g) the Director of Academic Planning ;
- (h) the Director of Physical Planning ;
- (i) the Director of Health Services : and
- (j) every member of the administrative staff who holds a degree, other than honorary degree, of any University recognised for the purposes of this Statute by the Vice-Chancellor.

(2) Subject to sections 4 and 5 of this Act, the Vice-Chancellor shall be the chairman at all meetings of Congregation when he is present and, in his absence, any of the Deputy Vice-Chancellors present at the meeting, as Congregation may appoint for that meeting, shall be the chairman at the meeting.

(3) The quorum of Congregation is one-third (or the whole number nearest to one third of the total number of members of Congregation of 50, whichever is less).

(4) A certificate signed by the Vice-Chancellor specifying—

- (a) the total number of members of Congregation for the purpose of any particular meeting or meetings of Congregation ; or
- (b) the names of the persons who are members for the Congregation during a particular meeting shall be conclusive evidence of that number or as the case may be, of the names of those persons.

(5) Subject to the provisions of this article, Congregation may regulate its own procedure.

(6) The Congregation—

- (a) is entitled to express, by resolutions or otherwise, its opinion on all matters affecting the interest and welfare of the University ; and
- (b) shall have such other functions, in addition to the function of electing a member of the Council, as may be provided by the Statute or regulations.

*Convocation*

5.—(1) The Convocation shall consist of—

(a) the officers of the University mentioned in the First Schedule to this Act ;

(b) all teachers within the meaning of this Act ; and

(c) all other persons whose names are registered in accordance with sub article (2).

(2) A person is entitled to have his name registered as a member of Convocation if he—

(a) is either a graduate of the University or a person satisfying such requirements as may be prescribed for the purposes of this paragraph ; and

(b) applies for the registration of his name in the prescribed manner and pay the prescribed fees.

(3) The regulations shall provide for the establishment and maintenance of a register for the purpose of this article and, subject to sub article (4) may provide for the payment, from time to time, of further fees by persons whose names are on the register and for the removal from the register of the name of any person who fails to pay those fees.

(4) The person responsible for maintaining the register shall, without the payment of any fee, ensure that the names of all persons who are for the time being members of the Convocation by virtue of sub article (1) (a) or (b) are entered and retained on the register.

(5) A person who reasonably claims that he is entitled to have his name on the register is entitled on demand, to inspect the register or a copy of the register at the principal office of the University at all reasonable times.

(6) The register is, unless the contrary is proved, sufficient evidence that any person named therein is a member of Convocation, but for the purpose of ascertaining whether a particular person was such a member on a particular date, any entry in and deletion from the register made on or after that date shall be disregarded.

(7) The quorum of Convocation is 50 or one-third or the whole number nearest to one-third or the whole number of members of Convocation, whichever is less.

(8) Subject to section 5 of this Act, the Chancellor is the chairman at all meetings of Convocation when he is present and, in his absence, the Vice-Chancellor shall be the chairman at the meeting.

(9) The Convocation shall have such functions, in addition to the function of appointing a member of the Council, as may be provided by the Statute or regulations.

#### *Division of Schools*

6. Each School shall be divided into such number of branches as may be prescribed.

#### *School Boards*

7.—(1) There shall be established in respect of each School, a School Board which, subject to the provisions of this Statute and subject to the directions of the Vice-Chancellor, shall—

(a) regulate the teaching and study of, and the conduct of, examinations connected with the subjects assigned to the School ;

(b) deal with any other matter assigned to it by the Statute, Vice-Chancellor or the Senate ; and

(c) advise the Vice-Chancellor or the Senate on any matter referred to it by the Vice-Chancellor or the Senate.

(2) Each School Board shall consist of—

(a) the Vice-Chancellor ;

(b) the Dean ;

(c) the persons severally in charge of the branches of the School ;

(d) such teachers assigned to the School and having the prescribed qualifications as the Board may determine ; and

(e) such persons, whether or not members of the University, as the Board may determine with the general or special approval of the Senate.

(3) The quorum of the Board is eight members or one quarter, whichever is greater, of the members for the time being of the Board, and subject to the provisions of this statute and any provision made by regulations in that behalf, the Board may regulate its own procedure.

#### *Dean of the School*

8.—(1) The Dean of a School shall be a professor elected by the School Board and such Dean shall hold office for a term of two years, and is eligible for re-appointment for another term of two years after which he may not be re-appointed again until two years have elapsed.

(2) The Dean is the chairman at all meetings of the School Board when he is present and shall be a member of all committees and other boards appointed by the School.

(3) The Dean of a School shall exercise general superintendence over the academic and administrative affairs of the school and it is the function of Dean to present to the Convocation or for the conferment of degrees on persons of the University at examinations held in the branches of learning for which responsibility is allocated to that School.

(4) There shall be a Committee to be known as the Committee of Deans, consisting of all Deans of the Schools and that Committee shall advise the Vice-Chancellor on all academic matters and on particular matters referred to it by the Council.

(5) The Dean of School may be removed from office for good cause by the School Board after a vote would have been taken at a meeting of the Board and, in the event of a vacancy occurring following the removal of a Dean, an acting Dean may be appointed by the Vice-Chancellor provided that at the next School Board meeting, an election shall be held for a new Dean.

(6) In this article 'good cause' has the same meaning as in section 16 (5) of this Act.

#### *Head of Department*

9.—(1) The Head of Department—

- (a) shall be appointed by the Vice-Chancellor ;
- (b) shall hold office for a term of two years in the first instance ; and
- (c) is eligible for re-appointment for another term of two years, after which he may not be appointed again until two years, have elapsed.

(2) The Head of Department shall exercise general superintendence over the academic and administrative affairs of the Department.

#### *Selection of Director of Works*

10.—(1) When a vacancy occurs in the office of the Director of Works, a Selection Board shall be constituted by the Council which shall consist of—

- (a) the Pro-Chancellor, as Chairman ;
- (b) the Vice-Chancellor ;
- (c) two members appointed by the Council not being members of the Senate ; and
- (d) two members appointed by the Senate.

(2) The Selection Board, after making such inquires as it deems fit, shall recommend a candidate to the Council for appointment to the vacant office, and after considering the recommendation of the Board, the Council may make an appointment to that office.

*Creation of Academic Posts*

11. Recommendations for the creation of posts shall be made by the Senate to the Council through the Finance and General Purposes Committee.

*Appointment of Academic Staff*

12.—(1) Subject to this Act and Statute, the filling of vacancies in academic posts (including newly created ones) is the responsibility of the Senate.

(2) For the purpose of filling such vacancies, suitable selection boards to select and make appointments on behalf of Council shall be set up.

(3) For appointment to professorships, associate professorship or readerships or equivalent posts, a Selection Board with power to appoint, shall consist of—

(a) the Vice-Chancellor ;

(b) two members appointed by the Council ;

(c) four members appointed by the Senate, at least two of whom shall be members of the Senate, while the other two members shall be professional peers in the professional area in which an appointment is to be considered ;

(d) if the post is tenable at a college, the Provost of that college ;

(e) if the post is within a school, institute or other teaching unit of the University, the Dean of the School or teaching unit, or the Director of the Institute, as the case may be ; and

(f) such other persons, not exceeding two in number, or deemed capable of helping the Board in assessing both the professional and academic suitability of a candidate under consideration, as the Senate may from time to time, appoint.

(4) For other academic posts, a Selection Board with power to appoint, shall consist of—

(a) the Vice-Chancellor ;

(b) four members appointed by the Senate, at least two of whom shall be members of Senate, while the other two members shall be professional peers in the professional area in which an appointment is to be considered ;

(c) if the post is tenable at a college, the Provost of that college ;

(d) if the post is within a school, institute or other teaching unit of the University, the Dean of the School or the teaching unit, or the Director of the Institute, as the case may be ; and

(e) such other persons, not exceeding two in number, or deemed capable of helping the Board in assessing both the professional and academic suitability of a candidate under consideration, as the Senate may, from time to time, appoint.

(5) All appointments to senior library posts shall be made in the same way as equivalent appointments in the academic cadre, and for all such posts other than that of the Librarian, the Librarian shall be a member of the Selection Board.

(6) Selection Boards may interview candidates directly or consider the reports of assessors or specialist interviewing panels and shall in addition, in case of professorships, associate professorships, readerships or equivalent posts, consider the reports of external assessors relevant to the area in which the appointment is being considered.

*Appointment of Administrative and Professional Staff*

13.—(1) The administrative and professional staff of the University, other than principal officers, shall be appointed by the Council or on its behalf by the Vice-Chancellor or Registrar in accordance with delegation of any power given by the Council in that behalf.

(2) In the case of administrative or professional staff who have close and important contact with the academic staff, there shall be Senate or (in case of a college) academic board participation in the process of selection.

*Interpretation*

14. In this Statute, the expression “the Act” means the Modibbo Adama University Act and any expression defined in the Act has the same meaning in this Statute.

*Citation*

15. This Statute may be cited as the Modibbo Adama University Statute No. 1.

I, certify, in accordance with Section 2 (1) of the Acts Authentication Act, Cap. A2, Laws of the Federation of Nigeria 2004, that this is a true copy of the Bill passed by both Houses of the National Assembly.

Ojo O. A., fnia, fcia  
Clerk to the National Assembly  
4th Day of December, 2020.

## EXPLANATORY MEMORANDUM

This Act establishes the Modibbo Adama University, Yola to encourage the advancement of learning to all persons without discrimination, promote scholarship, conduct research in all fields of learning and provide an opportunity of acquiring a higher and liberal education in Nigeria.

**SCHEDULE TO THE MODIBBO ADAMA UNIVERSITY, YOLA (ESTABLISHMENT) BILL, 2020**

(1) <i>Short Title of the Bill</i>	(2) <i>Long Title of the Bill</i>	(3) <i>Summary of the Contents of the Bill</i>	(4) <i>Date passed by the Senate</i>	(5) <i>Date passed by the House of Representatives</i>
Modibbo Adama University, Yola (Establishment) Bill, 2020.	An act to establish the Modibbo Adama University, Yola to encourage the advancement of learning to all persons without discrimination, promote scholarship, conduct research in all fields of learning and provide an opportunity of acquiring a higher and liberal education in Nigeria ; and for related matters.	This Bill establishes the Modibbo Adama University, Yola to encourage the advancement of learning to all persons without discrimination, promote scholarship, conduct research in all fields of learning and provide an opportunity of acquiring a higher and liberal education in Nigeria.	18th December, 2019.	23rd July, 2020.

I certify that this Bill has been carefully compared by me with the decision reached by the National Assembly and found by me to be true and correct decision of the Houses and is in accordance with the provisions of the Acts Authentication Act Cap. A2, Laws of the Federation of Nigeria, 2004.

I ASSENT.



OJO O. A., fnia, fcia  
*Clerk to the National Assembly*  
 4th Day of December, 2020.

MUHAMMADU BUIHARI, GCFR  
*President of the Federal Republic of Nigeria*  
 6th Day of January, 2021.