



ADAMAWA STATE GOVERNMENT OF NIGERIA

**ADAMAWA STATE REGULATIONS (REQUIRING
MINISTRIES, DEPARTMENTS AND AGENCIES
(MDAs) TO COLLATE AND SHARE DATA WITH THE
ADAMAWA STATE INTERNAL REVENUE SERVICE
(AIRS) FOR THE PURPOSE OF STRENGTHENING
THE ADMINISTRATION OF PROPERTY TAXES IN
THE STATE AND FOR RELATED MATTERS)**

MAY 2022



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ADAMAWA STATE REGULATIONS (REQUIRING MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) TO COLLATE AND SHARE DATA WITH THE ADAMAWA STATE INTERNAL REVENUE SERVICE (AIRS) FOR THE PURPOSE OF STRENGTHENING THE ADMINISTRATION OF PROPERTY TAXES IN THE STATE AND FOR RELATED MATTERS)

Date: 17th May, 2022

A Regulation requiring Ministries, Departments and Agencies (MDAs) to collate and share data with the Adamawa State Internal Revenue Service (AIRS) for the purpose of strengthening the administration of property taxes in the state and for related matters as follows:

1. Authority and Commencement

SECTION 1: In execution of the powers conferred upon me by Section 83 and 127 of Adamawa State Revenue Administration Law No. 12 of 2020 and all other powers enabling me in that behalf, I Hamman'Adama Njabari, Executive Chairman Adamawa State Internal Revenue Service hereby make the following regulations.

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

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

- 2.1 collaborate with relevant key Ministries, Departments and Agencies (MDAs) in the State for the purpose of enumeration and assessment of land and property in the State,*
- 2.2 encourage and ensure such relevant MDAs collate, keep and share such records or data with AIRS regarding such land and property located in the State upon request by AIRS for the purpose of assessment and imposition of property tax.*



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

It is mandatory that property data (including geotags) collected are shared with the state revenue agency (SIR) in real-time and so that it can be used for generation of demand notices.

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

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

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

4. **Taxes covered by this Regulation:**

SECTION 4: The taxes contemplated under this Regulation are property taxes as defined under the Personal Income Tax Act 2004 (As Amended); the Adamawa State Revenue Administration Law No 12 of 2020, and other revenue laws as may be passed by the State House of Assembly in that context.

5. **Offences/ Penalties**

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

6. **Review of the Regulations:**

SECTION 6: This Regulation is subject to review as the need arises by the **Executive Chairman Adamawa State Internal Revenue Service** periodically sequel to the approval of the Executive Governor.



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7. Interpretation

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

“Board” means the Model State Board of Internal Revenue established under section 3 and 5 of Adamawa State Revenue Administration Law No. 12 of 2020.

“Executive Chairman” means the Chairman of the Service/Board appointed pursuant to section 8 of Adamawa State Revenue Administration Law No. 12 of 2020;

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

“MDA” means Adamawa State Geographic Information Agency (ADGIS), Adamawa State Ministry of Land and Survey, Adamawa State Urban Planning and Development Authority, the Office of the Project Manager, Office of the Surveyor General, and includes any other lead ministry, department or agency charged with the responsibility for land administration and allocation, land assessment and registration, survey, estate valuation, and building plan approval.

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

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

“State” means Adamawa State.

8. Citation:

SECTION 8: This Regulation may be cited as ‘Adamawa State sharing of property information/data with Adamawa State Internal Revenue Service to strengthen Property Taxes Regulation’ and shall be deem to have come into force on 14th December, 2022

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Hamman Adama Njabari
Executive Chairman