



**BORNO STATE GOVERNMENT OF NIGERIA**

# **GAZETTE, 2022**

**Model Borno State Regulations (Requiring Miniseries, Departments and  
Agencies (MDAs) To Collate and Share Data with The Borno State  
Internal Revenue Service (BSIRS) For The purpose of  
Strengthening the Administration of Property Taxes  
in The State and For Related Matters)**



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

**Draft Model Regulation - Dated This..... 17th ..... Day of ..... June ..... 2022.**  
**A Regulation requiring Ministries, Departments and Agencies (MDAs) to collate and  
share data with the Borno State Internal Revenue Service (BSIRS) for the purpose of  
strengthening the administration of property taxes in the state and for related matters  
[if appropriate - and Passed by a resolution of the Borno State House of Assembly]  
as follows:**

### **1. AUTHORITY AND COMMENCEMENT**

**SECTION 1: In exercise of the power conferred upon me by (section 192 (1) of the  
constitution of the Federal Republic of Nigeria, 1999 as amended Section 173 of the  
Borno State Internal Revenue (Re-Establishment, Harmonization and Administration)  
Law 2020 and all other powers enabling me in that behalf, I Dr. Mohammed Alkali,  
Executive Chairman of Borno State Revenue Board, on behalf of the Board, 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 state, it shall be lawful for Borno State Internal Revenue Service (BSIRS) 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 BSIRS regarding such land and property located in the State upon request by BSIRS for the purpose of assessment and imposition of property tax.**
- 2.3 The BSIRS 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 through the SFTAS project are share with the State revenue agency (BSIRS) 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 BSIRS 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 SFTAS ENUMERATED PROPERTIES:**

**SECTION 3: The BSIRS, and all relevant MDAs that issues demand notices 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 Borno State Revenue Administration Law, 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 Section 2 of this regulation, shall face disciplinary action in line with the relevant provisions of the Borno State Civil /Public Service Rules and appropriate sanctions meted accordingly.

#### **6. REVIEW OF THE REGULATION:**

**SECTION 6:** This Regulation is subject to review as the need arises by the [Commissioner of Finance / Executive Chairman BSIRS] periodically in liaison with the Borno State Government.

#### **7. INTERPRETATION**

**SECTION 7:** In the Law, unless the context otherwise requires; “Board” means the Model State of Internal Revenue established under section [6] of the Borno State Internal Revenue Service (Re-Establishment, Harmonization and Administration) Law, 2020.

“EXECUTIVE CHAIRMAN” means the Chairman of the Service/Board appointed pursuant to section 18 of [The Borno State Internal Revenue Service (Re-Establishment, Harmonization and Administration) Law, 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.

“COMMISSIONER” means the Commissioner of (Finance, Budget and Economic Planing) appointed pursuant to section 192 (1) of the Constitution of the Federal Republic of Nigeria, 1999 as amended.



**“MDA” means Borno State [Geographic Information Service (BOGIS), Borno State Urban Planning Development Board, the office of the Project Manager, SFTAS DU 11.3, Office of the Surveyor General, and includes any other lead ministry, department or agency charged with the responsibility for the land administration and allocation, land assessment and registration, survey, estate valuation, and building plan approval].**

**“PROPERTY” means land, and includes houses, building and any fixtures that generates income or is used for the purpose of deriving income either by the owner or manger of such property**

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

**“STATE” means Borno State of Nigeria.**

**8. CITATION:**

**SECTION 8: This Regulation may be cited as “Borno” State sharing of property information/data with BSIRS to strengthen Property Taxes Regulation, 2022.**

**MADE UNDER MY HANDS THIS.....17th.....DAY OF.....June.....,2022**



**Dr. Mohammed Alkali**  
Executive Chairman  
Borno State Internal Revenue Service

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