



EDO STATE REGULATION REQUIRING MINISTRIES, DEPARTMENTS AND AGENCIES (MDAS) TO COLLATE AND SHARE DATA WITH THE EDO STATE BOARD OF INTERNAL REVENUE SERVICE (ESBIR) FOR THE PURPOSE OF STRENGTHENING THE ADMINISTRATION OF PROPERTY TAXES IN THE STATE AND FOR RELATED MATTERS.

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

1. Authority

SECTION 1: In execution of the powers conferred upon me by Section 10 (2) and Section 70 of the Edo State Revenue Administration Law 2012 and all other powers enabling me in that behalf, as the Executive Chairman of the ESBIR, I 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 Edo State Board of Internal Revenue (ESBIR) 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 ESBIR regarding such land and property located in the State for the purpose of assessment and imposition of property tax.
- 2.3 The ESBIR 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 projects are shared with the Edo State Board of Internal Revenue (ESBIR) 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 the ESBIR 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 ESBIR, 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 Land Use Charge 2012, the Edo State Revenue Administration Law 2012 and other revenue laws as maybe 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 Edo State Civil/Public Service Rules or any other applicable 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 of ESBIR periodically.

7. Interpretation -

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

“Board” means the Edo State Board of Internal Revenue Service established under Section 1 of Edo State Revenue Administration Law 2012.

“Executive Chairman” means the Chairman of the Service/Board appointed pursuant to section 2 of Edo State Revenue Administration Law 2012.

“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 Lands, Survey and Housing, appointed pursuant to section 5 of Land Use Charge 2012.

"MDA" means Edo State Geographic Information Service (EDOGIS), Edo State Ministry of Lands, Edo State Ministry of Urban Development, Edo State Development Control Agency, the Office of the Project Manager, SFTAS DLI 11.3, Office of the Surveyor General, and include 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.

"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 Edo State.

8. Citation:

SECTION 8: This Regulation may be cited as Edo State Regulation requiring Ministries, Departments and Agency (MDAs) to collate and share data with the Edo State Board of Internal Revenue (ESBIR) to strengthen Property Taxes Regulation, 2021.

9. Commencement:

The regulation shall take effect on 4th day of June 2021.



IGBINIDU INNEH
Executive Chairman
Edo State Board of Internal Revenue