

ELITE SHERIFFS CORPS (ESTABLISHMENT) BILL, 2019

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A BILL

FOR

AN ACT TO ESTABLISH ELITE SHERIFFS CORPS FOR EACH STATE OF THE FEDERATION AND THE FEDERAL CAPITAL TERRITORY TO FACILITATE TAX COLLECTION FOR TAX AUTHORITIES TO BOOST INTERNALLY GENERATED REVENUE AS BASIC TOOL FOR EFFICIENT SERVICE DELIVERY AND FOR RELATED MATTERS

Sponsored by Hon. Mohammed Tahir Monguno

[] Commencement

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

1 PART I - ESTABLISHMENT OF ELITE SHERIFFS CORPS, ETC.

2 1.-(1) There is established for the Federation a body to be known as
3 the Elite Sheriffs Corps (hereinafter referred to as "the Office"). Establishment of Elite Sheriffs Corps, etc.

4 (2) The Office shall be a body corporate with perpetual succession
5 and a common seal. (3) The Office shall have the power to hold and disposed
6 of any property (movable and immovable) and can sue and be sued in its
7 corporate name.

8 (4) The Office shall be established in each State of the Federation
9 and the Federal Capital Territory.

10 2.-(1) There is established for the Office a Governing Board, herein
11 after called "the Board". Establishment of the Governing Board

12 (2) The Board shall consist of:

13 (a) a Chairman,

14 (b) a representative each of the following not below the rank of a
15 Director:

16 (i) Ministry of Finance;

17 (ii) Federal Inland Revenue Service;

18 (iii) Joint Tax Board;

1 (iv) Revenue Mobilization Allocation and Fiscal Commission;

2 (v) Fiscal Responsibility Commission;

3 (vi) Office of the Accountant General of the Federation; and

4 (vii) The Elite Sheriffs Corps.

5 (3) The members of the Board, except the ex-officio members, shall
6 be appointed by the President on recommendation of the Minister.

7 (4) The Board shall make standing orders regulating its proceedings,
8 appointments, and promotions and discipline of staff of the Office.

9 (5) The members of the Board shall hold office for a term of four (4)
10 years and may be eligible for re-appointment for another term of four (4) years
11 subject to satisfactory performance and no more.

12 (6) The Supplementary Schedule provision set out in the Schedule to
13 this Bill, shall, in addition to the provisions contained in the Immigration and
14 Prisons Service Board Act, have effect with respect to the proceedings of the
15 Board under this Bill.

Cessation of
Membership

16 **3.-(1)** A person shall cease to hold office as a member of the Board if:

17 (a) He becomes bankrupt!'.suspends payment or compounds with his
18 creditors;

19 (b) He is convicted of a felony or any offence involving dishonesty or
20 fraud;

21 (c) He becomes of unsound mind, or is incapable of carrying out his
22 duties;

23 (d) He is guilty of serious misconduct in relation to his duties; or

24 (2) A member of the Board may be removed by the President if he, is
25 satisfied that it is not in the interest of the office or in the interest of the public
26 that the member should continue in office.

27 (3) Where a vacancy occurs in the membership of the Board, it shall
28 be filled by the appointment of a successor to hold office for the remainder of the
29 term of office of his predecessors and the successor shall represent the same
30 interest.

1 (4) A member may resign his appointment by a notice in writing
2 under his hand, addressed to the President and that member shall on the date
3 of the receipt of the notice by the President cease, to be a member of the
4 Board.

5 4.-(1) The Board shall have power to:

Powers of the
Board

6 (a) Pay the staff of the Commission such salaries, remuneration
7 and allowances as the Board may determine;

8 (b) Regulate the administration of the sheriffs;

9 (c) Administer recruitment exercises into the Sheriffs for the
10 Federation;

11 (d) Provide the general policies and guidelines relating to major
12 expansion programs of the Sheriffs;

13 (e) Organize basic development and refresher courses for members
14 of the Sheriffs and volunteers;

15 (2) With the approval of the Minister, fix the terms and conditions
16 of service of the members, and

17 (3) Power to do such other things which in the opinion of the Board
18 necessary to ensure the efficient performance of the function of the Sheriffs.

19 5. It is the function of the Office to:

Function of the
National Office

20 (a) Facilitate tax collection by Federal and State tax authorities;

21 (b) Co-ordinate a task force operations for the recovery of tax;

22 (c) Create a synergy among various stakeholders in the
23 administration of tax regime in Nigeria to ensure effective tax collection as
24 and when due;

25 (d) Assist in provision of testimonies in tax litigations;

26 (e) Liaise with the Sheriffs in Courts to administer Court process in
27 tax litigations;

28 (f) Develop comprehensive strategies that will ensure efficient tax
29 collection in Nigeria;

30 (g) Assist in boosting the revenue profile of the federation through

1 well-coordinated tax collection regime; and

2 (h) Carry out such other duties as may be required of the Elite Sheriffs

3 Corps.

4 PART II - STRUCTURE AND MANAGEMENT STAFF

Structure and
Management
of the Office

5 6.-(1) There shall be established in the headquarters of the Office the
6 following departments:

7 (a) Administration and Finance;

8 (b) Operations; and

9 (c) Information Communication Technology and Training.

10 (2) The Office may, with the approval' of the Board, increase the
11 number of Departments as it may deem necessary and expedient to facilitate
12 the realization of the objectives of the Office.

13 (3) Each Department shall be headed by a Director.

14 (4) There shall be for the office the management committee
15 comprising the Directors of the various departments.

16 (5) The management committee headed by the Secretary shall be
17 responsible for general administration of the Office.

Staff of the
Office

18 7.-(1) There shall be for the Office, a Secretary who shall be an officer
19 in the Civil Service of the Federation not below the rank of a Permanent
20 Secretary.

21 (2) The Secretary shall serve as the Elite Sheriffs Corps and Chief
22 Executive Officer of the Office.

23 (3) The Secretary shall, subject to the general direction of the Board,
24 through the Chairman, be responsible for:

25 (a) The day to day administration of the office;

26 (b) Keeping the books and proper records of the proceedings of the
27 office;

28 (c) The administration of the secretariat of the office; and

29 (d) The general direction and control of oil other employees of the
30 office.

1 (4) Service in the office shall be approved service for the purposes
2 of the Pension Act;

3 (5) The officers and other persons employed in the office shall be
4 entitled to pension's gratuities and other retirement benefits as are enjoyed
5 by persons holding equivalent grades in the Civil Services of the Federation.

6 (6) Nothing shall prevent the appointment of a person to any office
7 in the Commission on terms which preclude the grant of pension and
8 gratuity in respect of that office.

9 (7) For the purpose of the application of the provisions of the,
10 Pensions Act, any powers exercisable there under by the Minister or other
11 authority of the Government of the Federation, other than the power to make
12 regulations under section 23 thereof is hereby vested in and shall be
13 exercisable by, the, commission and not by any other person or authority.

14 (8) The Office shall appoint a legal adviser for the Board.

15 PART III - FINANCIAL PROVISIONS

16 8.-(1) There shall be credited to the Funds establish and maintained
17 by the Sheriffs:

Funds of the
Elite Sheriffs
Corps

18 (a) such sums as may be appropriated by the Federal Government
19 of Nigeria;

20 (b) donations, gift and such other means as may be approved from
21 time to time by the Board.

22 (2) The fund shall be utilized for:

23 (a) the administration and management of the Elite Sheriffs Corps;

24 (b) salaries and allowances of the members of the Board, including
25 members of the Elite Sheriffs Corps; and

26 (c) such other as may, from time to time, approved by the Board.

27 9.-(1) The Elite Sheriffs Corps shall, not later than 31st October in
28 each year, submit to the Minister estimates of its expenditure and income
29 during the next succeeding year.

Estimates and
Accounts

30 (2) The Elite Sheriffs Corps shall keep proper accounts in relation

	1	to those accounts and shall cause it to be audited within six months after the end
	2	of each year by auditors appointed from the list and in accordance with the
	3	guidelines supplied by the Auditor - General of the Federation.
Annual Report	4	10. The Elite Sheriffs Corps shall prepare and submit to the Federal
	5	Executive Council through the Minister, not later than six months after the end
	6	of each year, a report in such form as he may direct on the activities of the
	7	Sheriffs during the immediately proceeds year, and shall include in such report
	8	a copy of the audited accounts of the Sheriff for that year and the auditor's
	9	report on the accounts.
Power to accept gift	10	11. -(1) The Elite Sheriffs Corps may accept gift on such terms and
	11	conditions, if any, as may be prescribed by the organization making the gift.
	12	(2) The Elite Sheriffs Corps shall not accept any gift if the conditions
	13	attached by the organization offering the gift are inconsistent with the functions
	14	of the Sheriffs.
Power to borrow	15	12. -(1) The Elite Sheriffs Corps may, from time to time, borrow by
	16	way of overdraft or otherwise, such sums as it may require for the performance
	17	of its functions under this Bill.
	18	(2) The Elite Sheriffs Corps shall not, without the approval of the
	19	Minister, borrow money which exceeds, at any time, the amount set by the
	20	Minister.
	21	(3) Notwithstanding the provisions of sub section (1) of this section,
	22	where the sum to be borrowed is in foreign currency, the Sheriffs shall not
	23	borrow without the prior approval of the Minister.
Investment	24	13. The Elite Sheriffs Corps may, subject to the provisions of this Bill
	25	and the condition of any trust created in respect of any property, invest all or
	26	any of its funds in any security prescribed by the Trusted Investment Act or in
	27	such other securities as may, from time to time be approved by the Minister.
Exemption from Tax	28	14. -(1) The Elite Sheriffs Corps shall be exempted from the payment
	29	of any income tax on any income accruing from investment made by the Board
	30	of the Sheriffs.

1 (2) The provisions of any enactment relating to the taxation of
2 companies or trust funds shall not apply to the Sheriffs or the Board.

3 PART IV - MISCELLANEOUS

4 **15.**-(1) The fixing of the seal of the Elite Sheriffs Corps shall be Seal of the Office
5 authenticated by the signature of the Chairman or any other person
6 authorized generally or specifically to act for that purpose by the Board and
7 the Commander-General.

8 (2) Any contract or instrument, which if made or executed by a
9 person not being a body corporate, would not be required to be under seal,
10 may be made or executed on behalf of the Board by the Commander-
11 General or any person generally or specifically authorized to act for the
12 purpose by the Board.

13 (3) Any document purporting to be a document duly executed
14 under the seal of the Board shall be received as evidence and shall, unless
15 and until the contrary is proved, be presumed to be so executed.

16 **16.** The Elite Sheriffs Corps shall, before performing the duties Oahs
17 assigned to that service, take and subscribe before a judge the oath or
18 affirmation of allegiance.

19 **17.** A Sheriffs Officer who:

20 (a) performs his duties in contravention of the objectives of the Discipline of
21 Sheriffs; Sheriffs Officer

22 (b) takes part in any subversive activity, including disturbance of
23 public peace;

24 (c) abets, conceals or condones the commission of any offence;

25 (d) takes part in an illegal assembly of persons with intention to
26 breach public peace, destroy property or assault any person or group of
27 persons;

28 (e) takes part in a strike; and

29 (f) offer violent assault on his superior officer

30 (g) Committee an offence and is liable on convention to

	1	imprisonment for a term not less than two years.
Limitations of Suits	2	18. -(1) Subject to the provisions of this Act, the provisions of the
	3	Public Officers Protection Act shall apply in relation to any suit instituted
	4	against any officer or employee of the Sheriffs Service.
	5	(2) Notwithstanding anything contained in any other enactment, no
	6	suit against any member of the Board, the Elite Sheriffs Corps or any officer or
	7	employee of the Elite Sheriffs Corps shall lie or be instituted in any court unless
	8	it is commenced:
	9	(a) within three months after the act, default or neglect complained of;
	10	(b) in the case of a continuation of damage or injury within six months
	11	after the ceasing thereof.
	12	(3) No suit shall commenced against a member or the Board, or the
13	Elite Sheriffs Corps, or any other officer or employee of the Sheriffs Service	
14	before the expiration of a period of one month after written notice of intention	
15	to commence the suit shall have been served on the Sheriffs by the intending	
16	plaintiff or his agent.	
17	(4) The written notice referred to sub section (3) of this section shall	
18	clearly state:	
19	(a) the cause of action;	
20	(b) the particular action;	
21	(c) the name and place of abode of the intending plaintiff; and	
22	(d) the relief sought.	
Service of Documents	23	19. A notice, summons or other document required to be served on
	24	the Sheriffs under the provisions of this Bill or any other equipment or law may
	25	be served by delivering it to the Elite Sheriffs Corps or by sending it by
	26	registered post and addressed to the Elite Sheriffs Corps at the principal office
	27	of the Sheriffs.
Indemnity	28	20. A member of the Board or the Elite Sheriffs Corps any officer or
	29	employee of the Sheriffs service shall be indemnified out of the assets of the
	30	Sheriffs against any liability incurred by him in defending any proceeding,

1 whether civil or criminal, if the proceeding is brought against him in his
2 capacity as a member, Elite Sheriffs Corps, officer or employee of the Elite
3 Sheriffs Corps.

4 **21.**-(1) A member of the Board, or the Elite Sheriffs Corps or any other officer or employee of the Sheriffs shall: Secrecy

6 (a) treat as confidential any information which has come to his
7 knowledge in the exercise of his powers or is obtained by him in the
8 performance of his duties;

9 (b) Not disclose any information referred to under paragraph (a) of
10 this subsection except when required to do so by any court or as such other
11 circumstances as may prescribed, from time to time, by the Board.

12 (2) A person who contravene the provisions of sub clause (1) of this
13 section commits an offence and is liable to conviction to a fine of not less
14 than N30,000.00 or imprisonment for a term not exceeding two years.

15 **22.**-(1) For the purpose of carrying out the functions performed by the Sheriffs under this Bill, the Elite Sheriffs Corps or any other officer or employee of the Sheriffs authorized in that behalf shall have a right of access to all records if any person or authority for the specific purpose of discharging his duties under this Bill. Power to obtain information

20 (2) The person or authority with notice requiring information from
21 him shall furnish such information as required under sub clause (1) of this
22 section and comply with the notice within a reasonable time.

23 **23.** The Minister may give to the Elite Sheriffs Corps of such directives of a general nature or relating generally to matters of policy with regards to the exercise of his functions. Directive by the Minister

26 **24.** The Elite Sheriffs Corps may, with the approval of the Minister, make such regulations as in its opinion are necessary or expedient for giving full effect to the provisions of this Bill and for the due administration of its provisions. Regulations

Interpretation

1 **25.** In this Bill:
 2 "Board" means the governing Board of the Sheriffs established under Clause 2
 3 of this Bill;
 4 "Minister" means the Minister charged with responsibility for matter relating
 5 to interior affairs;
 6 "Sheriff" means the body corporate established under Clause 1 of this Bill.

Short title

7 **26.** This Bill may be cited as the Elite Sheriffs Corps (Establishment)
 8 Bill, 2019.

9 SCHEDULE

10 *Section 2 (4)*

11 SUPPLEMENTARY PROVISION RELATING TO THE BOARD, ETC.

12 *Proceedings*

13 1.-(1) The Board shall, for the purpose of this Bill, meet not less than
 14 four times in each year.

15 (2) The Board shall meet whenever it is summoned by the Chairman
 16 and if the Chairman is required to do so by a notice given to him by not less than
 17 five other members, he shall summon a meeting of the Board to be held within
 18 fourteen days from the date on which the notice is given.

19 *Committees*

20 2.-(1) The Board may appoint one or more committees to carry out, on
 21 behalf of the Board, its functions under this Bill as the Board may determine.

22 (2) A Committee appointed under this paragraph shall consist of such
 23 number of persons (not necessarily members of the Board as may be
 24 determined by the Board) and a person other than member of the Board shall
 25 hold office in the Committee in accordance with the term of his appointment.

26 (3) A decision of the committee of the Board shall be of no effect until
 27 it is confirmed by the Board.

EXPLANATORY MEMORANDUM

This Bill seeks to establish the Elite Sheriffs Corps Office for each State of the Federation and the Federal Capital Territory to facilitate tax collection for tax authorities to boost internally generated revenue as basic tool for efficient service delivery in Nigeria.