



VALUE ADDED TAX DECREE 102 1993 ACT CAP. V1 L.F.N. 2004

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SCHEDULES

FIRST SCHEDULE

Goods and services exempt

SECOND SCHEDULE

Establishment of Value Added Tax Tribunal

An Act to impose and charge Value Added Tax on certain goods and services and to provide for the administration of the tax and matters related thereto.

Commencement.

[1stDecember 1993]

PART I - IMPOSITION, ETC. OF VALUE ADDED TAX

1. Imposition, etc. of Value Added Tax.

There is hereby imposed and charged a tax to be known as the Value Added Tax (in this Act referred to as "the tax") which shall be administered in accordance with the provisions of this Act.

2. Taxable goods and services 1996 No. 31.

The tax shall be charged and payable on the supply of all goods and services (in this Act referred to as "taxable goods and services") other than those goods and services listed in the First Schedule to this Act.

3. Goods and services exempt

There shall be exempt from the tax the goods and services listed in the First Schedule to this Act.

4. Rate of tax.

The tax shall be computed at the rate of 5 per cent on the value of all taxable goods and services as determined under section 5 and 6 of this Act.

5. Value of taxable goods and services.

(1) For the purpose of this Act, the value of taxable goods and services shall be determined as follows, that is -

(a) if the supply is for a money consideration, its value shall be deemed to be an amount which with the addition of the tax chargeable is equal to the consideration;

(b) if the supply is for a consideration not consisting of money, the value of the supply shall be deemed to be its market value.

(2) Where the supply of taxable goods or services is not the only matter to which a consideration in money relates, the supply shall be deemed to be such part of the consideration as is properly attributed to it.

(3) For the purpose of this Act , the open market value of supply of taxable goods or services shall be taken to be the amount that would fall to be taken as its value under subsection (1)(b) of this section if the supply were for such consideration in money as could be payable by a person in a transaction at arm's length.

6. Value of imported goods.

The value of imported taxable goods for the purposes of this Act shall be the amount which is equal to the price of the goods so imported and shall include -

(a) all taxes, duties and other charges levied either outside or by reason of importation into Nigeria, other than the tax imposed by this Act ;

(b) all costs by way of commission, parking, transport and insurance up to the port or place of importation.

PART II - ADMINISTRATION

7. Administration of the tax.

(1) The tax shall be administered and managed by the Federal Board of Inland Revenue (in this Act referred to as " the Board").

(2) The Board may do such things as it may deem necessary and expedient for the assessment and collection of the tax and shall account for all amounts so collected in accordance with the provisions of this Act.

8.- Registration. .

(1) A taxable person shall, within six months of the commencement of the Act or within six months of the commencement of business, whichever is earlier, register with the Board for the purpose of the tax.

(2) Without prejudice to the provisions of section 32 of this Act, a taxable person who fails or refuses to register with the Board within the time specified in subsection (1) of this section shall be liable to pay as penalty an amount of -

(a) ₦10,000 for the first month in which the failure occurs; and

(b) ₦5,000 for each subsequent month in which the failure continues.

9. 1996 No. 31

Registration by Government Ministries, etc. as agents of the Board.

(1) Every Government Ministry, statutory body and other agency of Government shall register as agents of the Board for the purpose of collection of tax under this Act.

(2) Every contractor transacting business with a Government Ministry, statutory body and other agency of the Federal, State or Local Government shall produce evidence of registration with the Board as a condition for obtaining a contract.

1996 No. 31.

10 Registration by non-resident companies.

(1) For the purpose of this Act, a non-resident company that carries on business in Nigeria shall register for the tax with the Board, using the address of the person with whom it

has a subsisting contract, as its address for purposes of correspondence relating to the tax.

(2) A non-resident company shall include the tax in its invoice and the person to whom the goods or services are supplied in Nigeria shall remit the tax in the currency of the transaction.

11. Records and accounts.

A person who is registered under section 8 of this Act (in this Act referred to as "a registered person") shall keep such records and books of all transactions, operations, imports and other activities relating to taxable goods and services as are sufficient to determine the correct amount of tax due under this Act .

PART III - RETURNS, REMITTANCES, RECOVERY AND REFUND OF TAX

12. Payment of tax by taxable person.

(1) A taxable person shall pay to the supplier the tax on taxable goods and services purchased by or supplied to him.

(2) The tax paid by a taxable person under subsection (1) of this section shall be known as input tax.

13. (1) Every Ministry, statutory body or other agency of Government shall, at the time of making payment to a contractor, remit the tax charged on the contract to the nearest local value added tax office

(2) The remission shall be accompanied with a schedule showing the name and address of the contractor, invoice, amount of tax and month of return

1999 No. 30.

14. (1) A taxable person shall on supplying taxable goods or services to his accredited distributor, agent, client or consumer, as the case may be collect the tax on those goods or services at the rate specified in section 2 of this Act

(2) The tax collected by a taxable person under subsection (1) of this section shall be known as output tax

15. (1) A taxable person shall render to the Board on or before the 30th day of the month following that in which the purchase or supply was made, a return of all taxable goods and services purchased or supplied by him during the preceding month in such manner as the board may, from time to time determine.

(2) A person who imports taxable goods in to Nigeria shall render to the board returns on all taxable goods imported by him into Nigeria.

16.(1) A taxable person shall, on rendering a return under subsection (1) of section 15 of this Act

(a) if the output tax exceeds the input tax, remit the excess to the Board; or

(b) if the input tax exceeds the output tax, be entitled to a refund of the excess tax from the Board on production of such documents as the Board may, from time to time, require.

(2) An importer of taxable goods shall, before clearing those goods, pay to the board the tax due on those goods

(3) The Nigerian Customs Service shall, before releasing taxable goods to its importer, demand the Value Added Tax Compliance certificate issued by the Board on those goods.

"Allowable input tax, etc 17 (1) For purposes of section 13(1) of this Act , the input tax to be allowed as a deduction from output tax shall be limited to the tax on goods purchased or imported directly for resale and goods which form the stock-in-trade used for the direct production of any new product on which the output tax is charged

(2) Input tax

(a) on any overhead, service, and general administration of any business which otherwise can be expanded through the income statement (profit and loss accounts and

(b) on any capital item and asset which is to be capitalized along with cost of the capital item and asset,

shall not be allowed as a deduction from output tax."

18. Effect of failure to render returns.

Where a taxable person fails to render returns or renders an incomplete or inaccurate returns, the Board shall assess, to the best of its judgement, the amount of tax due on the taxable goods and services purchased or supplied by the taxable person.

19. Effect of non-remittance of tax.

(1) If a taxable person does not remit the tax within the time specified in section 16 of this Act, a sum equal to five per centum per annum (plus interest at the commercial rate) of the amount of tax remittable shall be added to the tax and the provisions of this Act relating to collection and recovery of unremitted tax, penalty and interest shall apply.

1996 No. 32

(2) The Board should notify the taxable person or his agent of the tax due together with the penalty and interest and if payment is not made within thirty days of such notification, the Board may proceed to enforce payment as provided in section 16 of this Act.

20. Recovery of tax.

(1) Any tax, penalty or interest which remains unpaid after the period specified for payment may be recovered by the Board through proceedings in the Value Added Tax Tribunal.

(2) A taxable person who is aggrieved by an assessment made on the person may appeal to the Value Added Tax Tribunal established in the Second Schedule to this Act.

(3) Appeal from the Value Added Tax Tribunal shall be made to the Federal Court of Appeal."

PART IV - VALUE ADDED TAX TECHNICAL COMMITTEE

21. Establishment and composition of the Value Added Tax Technical Committee.

There is hereby established a committee to be known as the Value Added Tax Technical Committee (in this Act referred to as "the Technical Committee") which shall comprise -

(a) a chairman who shall be the Chairman of the Federal Board of Inland Revenue;

(b) all Directors in the Federal Inland Revenue Service;

(c) the Legal Adviser to the Federal Inland Revenue Service;

(d) a Director in the Nigerian Customs Service; and

(e) three representatives of the State Governments who shall be members of the Joint Tax Board.

22. Functions.

The functions of the Technical Committee shall be to -

- (a) consider all the tax matters that require professional and technical expertise and make recommendations to the Board;
- (b) advise the Board on the duties specified in section Z of this Act ; and
- (c) attend to such other matters as the Board may, from time to time, refer to it.

23. Proceedings.

Subject to such directions as the Board may, from time to time, give, the Technical Committee shall determine its quorum and otherwise regulate its own procedure.

24. Staff.

The Federal Inland Revenue Service may post to the Technical Committee such staff as the Technical Committee may require for the discharge of its functions.

PART V - OFFENCES AND PENALTIES

25. Furnishing of false document, etc.

1996 No. 30

A person who -

- (a) produces, furnishes or sends for the purpose of this Act or otherwise makes use for that purpose a document which is false in any material particular; or
- (b) in furnishing an information to the Board, makes a statement
which is false in any material particular,

is guilty of an offence and liable on conviction to a fine of twice the amount under-declared.

1996 No. 30

26. Evasion of tax.

A person who -

- (a) participates in; or
- (b) takes steps with a view to make evasion of the tax by him or any other person,

is guilty of an offence and liable on conviction to a fine of ₦30,000 or two times the amount of the tax being evaded, whichever is greater, or to imprisonment for term not exceeding three years.

1996 No. 30

27. Failure to make attribution.

A person required to make an attribution, who -

- (a) fails to do so; or
- (b) having done so, fails to notify the Board, is liable to pay a penalty of ₦5,000.

28 Failure to notify change of address.

A person who fails to notify the Board of any change of address within one month of such change, is liable to pay a penalty of ₦5,000.

29. Failure to issue tax invoice.

A person who fails to issue tax invoice for goods sold or services rendered, is guilty of an offence and liable on conviction to a fine of 50 per cent of the cost of the goods or services for

which the invoice was not issued.

30. Resisting, etc. an authorised officer.

A person who -

(a) resist hinders or obstructs or attempts to resist or hinder an authorised officer acting under section 35 of this Act ; or

(b) fails to comply fully with any requirement made under section 35 of this Act ; or

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(c) makes any statement in response to a requirement made under section 35 of this Act which is false or incomplete; or

(d) procures or attempts to procure by any means any other person to act as aforesaid,

is guilty of an offence and liable on conviction to a fine of ₦10,000 or imprisonment for a term of 6 months or to both such fine and imprisonment.

31. Issuing of tax invoice by an unauthorised person.

A person who, other than -

(a) a person registered under this Act ; or

(b) a person authorised to do so under this Act ,

issues an invoice purporting to be attributable to tax, is guilty of an offence and is liable on conviction to a fine of ₦10,000 or imprisonment for a term of 6 months.

1996 No. 30

32. Failure to register.

A taxable person who fails to register under this Act, is guilty of an offence and liable on conviction to a fine of ₦5,000 and, if after one month, the person is not registered, the premises where the business is carried on shall be liable to be sealed up.

33. Failure to keep proper records and accounts.

A taxable person who fails to keep records and accounts of his business transactions to allow for the correct ascertainment of tax and filing of returns is liable to pay a penalty of ₦2,000 for every month in which the failure continues.

34. Failure to collect tax.

A taxable person, who fails to collect tax under this Act , is liable to pay as penalty 150 per cent of the amount not collected, plus 5 per cent interest above the Central Bank of Nigeria rediscount rate.

35. Failure to submit returns.

A taxable person, who fails to submit returns to the Board is liable to a fine of N5,000 for every month in which the failure continues.

36. Aiding and abetting commission of offence, etc.

(1) An officer of the Board or any other person, who aids or abets the commission of any of the offences under this Act, is guilty of an offence and is liable on conviction to a fine of N50,000 or to imprisonment for a term of 5 years.

(2) Where a person's conduct during any specified period has involved the commission or

omission by him of any one or more of the foregoing offences under this Act, then whether or not the particulars of the offences are known, he shall, by virtue of this section, be guilty of an offence and liable to pay a fine of ₦10,000 or whichever is greater, four times the amount of any tax that was, or was intended to be evaded by his conduct or to imprisonment for a term not exceeding 6 months or to both such fine and imprisonment.

37. Offence by body corporate, etc.

Where an offence under this Act is committed by a body corporate or firm or other association of individuals -

- (a) every director, manager, secretary or other similar officer of the body corporate; or
- (b) every partner or officer of the firm; or
- (c) every person concerned in the management of the affairs of the association; or
- (d) every person who was purporting to act in any capacity as aforesaid,

is severally guilty of that offence and liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

PART VI - MISCELLANEOUS

38. Powers of Minister to vary Schedules

The Minister may by order published in the Gazette -

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- (a) amend the rate of tax chargeable; and
- (b) amend, vary or modify the list set out in the First Schedule to this Act .

39. Power of inspection

(1) An authorised officer may at any time enter without warrant any premises upon which he has reasonable grounds to believe that a person is carrying on business in order to ascertain whether this Act is being complied with (whether on the part of the occupier of the premises or any other person) and on entry he may carry out such inspections and make such requirements as may be specified by the Board.

(2) Where an authorised officer enters any premises in exercise of the power conferred on him by subsection (1) of this section, he may take with him such persons as he considers necessary for carrying out his functions under this Act.

40. Distribution of revenue

1999 No. 30

Notwithstanding any formula that may be prescribed by any other law, the revenue accruing by virtue of the operation of this Act shall be distributed as follows, that is- 1999 No. 30

- (a) 15 per cent to the Federal Government;
- (b) 50 per cent to the State Governments and the Federal Capital Territory, Abuja; and
- (c) 35 per cent to the Local Governments.

41. Appointment of agent for manufacturer or importer

(1) The Board may, by notice in writing, appoint any person to be the agent of any manufacturer or importer and the person so appointed shall be the agent of the manufacturer or importer for the purposes of this Act

(2) An agent may be required to pay any tax which or may become payable by the manufacturer or importer from any money which may be held by him for, or due by or to become due by him to the manufacturer or importer, as the case may be, and in default of such payment, the tax shall be recoverable from him.

(3) For the purpose of this section, the Board may require a person to give information as to any money, fund or other assets which may be held by him for, or of any money due from him to a manufacturer or an importer.

42. Signification

Anything required to be done by the Board under this Act may be signified under the hand of the Chairman or any other senior officer assigned to do so by him.

43. Forms

The Board may, from time to time, specify the forms, statements and notices to be used under this Act.

44. Regulations

The Board may, with the approval of the secretary, make regulations for giving effect to the provisions of this Act.

45. Repeal .

Subject to section 6 of the Interpretation Act, the Sales Tax Act is hereby repealed.

46. Interpretation.

1996 No. 31

In this Act, unless the context otherwise requires -

“agency of Government” includes a Ministry, department, statutory body, public authority and an institution of the Federal, State and Local Government.

“authorised officer” means an officer who has been authorised by the Board to perform any function under or in pursuance of this Act ;

“Board” means the Federal Board of Inland Revenue;

“building” means any house, including any garage, dwelling apartment, hospital and institutional building, factory, warehouse, theatre, cinema, store, mill building and similarly roofed structure affording protection and shelter, radio and television masts, transmission line, tower, vehicle and other similar structure but excludes mobile homes, caravans and trailers;

“business” includes any trade, commerce or manufacture or any concern in the nature of trade, commerce or manufacture;

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“Chairman” means the Chairman of the Federal Board of Inland Revenue;

“company” means a company as defined under the Companies and Allied Matters Act and a corporate body that may be formed under any other written law and includes any association, whether incorporated in or outside Nigeria;

“entertainment” includes any exhibition and performance in which admission of people is subject to payment by such persons but does not include the following, that is -

- (a) play on stage and performance which are carried out by educational institutions, approved by the Minister for the time being responsible for education as part of learning;
- (b) sport, game or other cultural performance conducted under the superintendence of the Ministry charged with the responsibility for culture and social welfare;
- (c) entertainment of a charitable, educational, medical, scientific or cultural nature as may be approved in writing by the Board prior to the date of the entertainment for the benefit of the public; and
- (d) entertainment organised by a non-profit making, charitable, educational, medical, scientific or cultural society registered under the law where the entertainment is in furtherance of the objectives of the society as may be approved in writing by the Board to the date of the entertainment;

“import” means bringing in or carrying to be brought in goods and services from another country or from an export processing zone;

“importer” means any person who imports taxable goods;

“input tax” has the meaning assigned to it in section 10 of this Act ;

“invoice” means any document issued as an evidence of demand for payment;

“manufacturer” means any person who engages in the manufacture of goods and includes a person who has manufactured for him or on his behalf by others, goods made to his specification or design;

“manufacturing” means the process by which a commodity is finally produced, including assembling, bottling, repacking, mixing, blending, grinding, cutting, bending, twisting and joining or any other similar activity;

“minister” means the minister responsible for matters relating to finance;

“motel” means premises on which accommodation, flats, service apartments, beach cottages, holiday cottages, game lodges are provided but excludes the following, that is -

(a) premises run by a charitable or religious organisation registered under the relevant law for charitable or religious purposes;

(b) premises operated by a medical institution approved by the Minister for the time being responsible for health for the use of the staff of that institution;

(c) premises whose supply is under a lease or licence of not less than one month, unless by prior arrangement, the occupier may without penalty, terminate that lease or license on less than one month’s notice;

“output tax” has the meaning assigned to it in section 11 of this Act ;

“owner” means in respect of any goods, aircraft, vessel, vehicle, plant or any other goods, a person, other than an officer acting officially, who holds out himself to be the owner, manufacturer, agent or the person in possession of or beneficially interested in, or having control of or power of disposition over the goods, aircraft, vessel, vehicle, plant or other goods;

“registered person” means any person registered under section 8 of the Act ;

“restaurant” means any establishment carrying out the business of restaurant services, and includes cafeterias, fast-food outlets, snacks bars, food stalls at exhibitions or sports arenas and similar establishments but excludes -

(a) an establishment operated for a charitable or religious purposes;

(b) an establishment run by an educational or training institution approved by the Minister for the use of the staff and students of those institutions; and

(c) an establishment run by a medical institution approved by the Minister for the time-being responsible for health for the use of the staff and students of the institution;

“restaurant service” means the supply of foods or beverages prepared for immediate consumption, whether or not such consumption is on the premises of the restaurant and including outside catering;

“supplies” means any transaction, whether it is the sale of goods or the performances of a service for a consideration, that is, for money or money’s worth;

“supply of goods” means any transaction where the whole property in the goods is transferred or where the agreement expressly contemplates that this will happen and in particular includes the sale and delivery of taxable goods or services used outside the business, the letting out of taxable goods on hire or leasing, and any disposal of taxable goods;

“supply of services” means any service provided for a consideration;

“tax” means the Value Added Tax imposed and charged under section 1 of this Act ;

“tax period” means one calendar month commencing from the beginning of the month to the end of that month;

1996 No. 31.

“taxable goods and services” means the goods and services not listed in the First Schedule to this Act;

1996 No. 31.

“taxable person” means a person who independently carries out in any place an economic activity as a producer, wholesale trader, supplier of goods, supplier of services (including mining and other related activities) or person exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade or business; and includes a person and an agency of Government acting in that capacity;

“transaction at arm’s length” means a transaction on normal open market commercial terms;

“vehicle” includes for the purpose of this Act every description of conveyance for the transportation by land of human beings or goods;

“vessel” means a mode of transportation or conveyance by water of human beings or goods;

“wholesaler” means a person who obtains his stock predominantly from the manufacturers and sells in bulk to the retailers.

43. Short Title.

This Act may be cited as the Value Added Tax Act.

FIRST SCHEDULE

Sections 2 and 3

GOODS AND SERVICES EXEMPT

Part I - Goods Exempt

1998 No. 18.

1. All medical and pharmaceutical products.
2. Basic food items.
3. Books and educational materials.

4. Baby products.

1998 No. 18

5. Fertilizer, locally produced agricultural and veterinary medicine, farming machinery and farming transportation equipment.

1996 No. 31

6. All exports

7. Plant and machinery imported for use in the Export Processing Zone.

8. Plant, machinery and equipment purchased for utilization of gas in down stream petroleum operations.

9. Tractors, plough and agricultural equipment and implements purchased for agricultural purposes.

Part II - Services Exempt

1. Medical services.

2. Services rendered by Community Banks, People's Bank and Mortgage Institutions.

3. Plays and performances conducted by educational institutions as part of learning.

4. All exported services.

SECOND SCHEDULE

ESTABLISHMENT OF THE VALUE ADDED TAX TRIBUNAL

Section 20 (2)

1. The Minister may by notice in the Federal Gazette, establish a Value Added Tax Tribunal in each Zone of the Federal Inland Revenue Service.

2. Each of the Zonal VAT Tribunal shall consist of not more than eight persons, none of whom shall be a serving public officer and one of whom shall be designated as Chairman by the Minister.

3. The Chairman of each of the Zonal VAT Tribunal;

(a) shall be a legal practitioner of not less than 15 years experience.

(b) shall preside over the proceedings of the Tribunal.

4. Members of each of the Zonal VAT Tribunal –

(a) shall be appointed by notice in the Federal Gazette by the Ministry from among persons appearing to him to have wide and adequate practical experience, professional knowledge, skills and integrity in the profession of law, accountancy or taxation in Nigeria, as well as persons that have shown capacity in the management of trade, business and retired senior public servant in tax administration;

(b) shall hold office for a period of three years from the date of appointment and may

resign at any time by a notice in writing addressed to the Minister;

(c) shall cease to be a member upon the Minister determining that his office be vacate upon notice of such determination.

5. Where the Minister is satisfied that a member -

(a) has been absent for two consecutive meetings without the written permission of the Chairman of the Board; or

(b) is incapacitated by illness; or

(c) has failed to make any declaration and give notice of his direct or indirect financial interest in a case when any appeal by such case is pending before the Tribunal; or

(d) has been convicted of any felony or of any offence under any enactment imposing tax on income or profit,

the Minister shall make a determination that his office as a member is vacant.

6. Where for some reason there is insufficient number of members to hear an appeal, the Minister may make an ad-hoc appointment in writing for the purpose of hearing such appeal.

7. The Minister shall designate a serving public officer to be Secretary to a Zonal VAT Tribunal and the official address of the Secretary shall be published in the Federal Gazette.

8. The members of the VAT Tribunal shall remain in office until new ones are sworn in.

9. Any taxable person who being a person aggrieved by an assessment or demand notice made upon him, may appeal against the assessment and notice to the Zonal VAT Tribunal where the taxable person is resident giving notice in writing through the Secretary to the Zonal VAT Tribunal within 15 days after the date of service upon such taxable person of the assessment or demand notice and the appeal shall be heard by the Tribunal.

10. The Board, if aggrieved by the non-compliance of a taxable person to any provision of this Act, may appeal to the Zonal Tribunal where the taxable person is resident giving notice in writing through the Secretary to the Zonal VAT Tribunal.

11. Where a notice of appeal is not given within the period specified, the assessment or demand notices shall become final and conclusive and the Board may recover tax, interest and penalty, which remain unpaid from any taxable person through the proceeding at the Zonal Tribunal.

12. An award or judgment of the VAT Tribunal shall be enforced as if it were judgment of the Federal High Court on registration of a copy of the award of judgment in the Registry of the Federal High Court by the party seeking to enforce the award or judgment .

13. Notice of appeal against assessment shall contain:

(a) the name and address of the taxable person;

- (b) the total amount of goods and services chargeable to tax in respect of each month;
- (c) any input tax;
- (d) net amount of tax payable;
- (e) the copy of assessment notice;
- (f) the precise grounds of appeal against the assessment; and
- (g) an address for service of any notice, process or other document to be given to the appellant and the Secretary to the Zonal Tribunal.

14. The Board or a taxable person may discontinue an appeal at any time before the hearing of the appeal by giving notice in writing through the Secretary to the Zonal Tribunal.

15. The Zonal Tribunal shall meet as often as may be necessary to hear appeal in any town and place in which the office of the Tribunal is situated.

16. At least five members may hear and determine an appeal.

17. The Secretary to the Zonal Tribunal shall give seven days notice to the parties to an appeal of the date and place fixed for the hearing of the appeal.

18. All notices and documents, other than the decisions of the Tribunal may be signed under the hand of the Secretary. All appeals before the Tribunal shall be held in camera. Every taxable person so appealing shall be entitled to be represented at the hearing of the appeal by a legal practitioner, a qualified chartered accountant, or tax consultant.

19. The onus of proving the basis of grievance against an assessment or non-compliance with the provisions of the law shall be on the appellant.

20. The Zonal Tribunal may upon hearing the appeal, confirm, reduce, increase or amend the assessment or make such orders thereon as it deems fit.

21. The Minister shall make rules regulating the practice and procedure of the VAT Tribunal and, until such rules are made, the practice and procedure of the Federal High Court shall apply with such modifications (whether by way of addition, alteration or omission) as the circumstances may require.

22. Any case or proceeding relating to a matter for which the VAT Tribunal has jurisdiction pending before the Federal High Court on the commencement of this paragraph shall be continued and completed as if this Act had not been made.

23. (1) Following the decision of the VAT Tribunal, notice of the amount of the Tax chargeable under the assessment as determined by the VAT Tribunal shall be served by the Board on the company or person in whose name the tax is chargeable.

(2) Notwithstanding that an appeal is pending, tax shall be paid in accordance with the decision of the VAT Tribunal within one month of notification of the amount of the tax payable in pursuance of sub-paragraph 1 of this paragraph.

24. – (1) Any party aggrieved by the decision of the VAT Tribunal may appeal against the decision on point of law to the Court of Appeal on giving notice in writing to the Secretary to the VAT Tribunal within thirty days after the date on which the decision was given setting out the grounds on which the decision is being challenged.

(2) On receipt of a notice of appeal under subparagraph (1) of this paragraph, the Secretary to the VAT Tribunal shall compile the record of proceedings and judgment before the VAT Tribunal and shall cause them to be transmitted to the Chief Registrar of the Court of Appeal together with all the exhibits tendered at the hearing before the VAT Tribunal within thirty days after the date on which the decision was made.

25. The President of the Court of Appeal may make rules providing for the procedure in respect of appeals made under this Act and until such rules are made, the Court of Appeal Rules relating to the hearing of appeals shall apply to the hearing and determination of an appeal under this Act.