



ZAMFARA STATE GOVERNMENT OF NIGERIA

POWER OF ATTORNEY

Between

GUSAU LOCAL GOVERNMENT COUNCIL
(The Donor)

AND

ZAMFARA STATE INTERNAL REVENUE SERVICE
(The Donee)

MADE AT GUSAU ON 03 DAY OF 05 2024

Prepared by


Mubarak Ibrahim Esq
Legal Adviser
Zamfara State Internal Revenue Services
Gusau, Zamfara State.

POWER OF ATTORNEY

THIS POWER OF ATTORNEY IS MADE THE 03 DAY OF 05 2024

BETWEEN

GUSAU LOCAL GOVERNMENT COUNCIL, a third tier of Government, Established by the 1999 Constitution of the Federal Republic of Nigeria (as amended), having its office address at Gusau Local Government Secretariat, Gusau Local Government, Zamfara State (Hereinafter called the "**Donor**") which expression shall where the context so admits include its successors, Agent, legal representative and assigns of one part

AND

ZAMFARASTATE INTERNAL REVENUE SERVICE, a Government Agency established by the Zamfara State Consolidated Revenue Law No.7, 2020 (as amended) having its office along Sani Abacha way, Tudun wada Area, Gusau, Zamfara State (hereinafter called the "**Donee**") which expression shall where the context so admits include its successors, Agent, legal representative and assigns of the other part.

WHEREAS:

1. The Donor is a statutory body empowered to collect among other things, land use charges within the jurisdiction of the donor including but not limited to tenement rates particularly described in the second and seventh schedules of the Zamfara State Consolidated Revenue Law, No.7, 2020 (as amended), and in its effort to effectively collect these taxes, rates and levies is desirous of appointing an Attorney to take care of the collections and lodgement therein as may from time to time be directed by the Governor in accordance with the provisions of Zamfara State Consolidated Revenue Law, No.7, 2020 (as amended).
2. The Donee has agreed to act as Attorney to procure data and all necessary funds in the execution of this attorney under the terms and conditions here under.
3. The Donee further declare and hold out to the Donor as possessing requisite professional skills, competence, integrity, financial capacity and

qualified personnel necessary to provide and carryout the collections of the rate/taxes/levies in accordance with the provisions of the Law (supra).

NOW THEREFORE by this Power of Attorney given on the 03 day of May 2024, the Donor hereby appoint the **Donee** as its Lawful Attorney and on behalf of the Donor to do all or any of the following acts or things namely—

- (a) To carryout assessment and collections of all rates and taxes provided in the first and second schedules of the Zamfara State Consolidated Revenue Law, No.7, 2020 (as amended) as well as Land use charges collectible by the Gusau Local Government Area in accordance with section 64 of the Law supra.
- (b) To sign in its name, all instrument, document or enter into agreement with any person for the purpose of collecting any Land use charges, fees rate, levies on real property including those beneath, offshore, onshore and above the Land and sea.
- (c) To process payment thereof, sign and collect cheque, negotiable instruments in its name and to lodge same into any bank account of its choice.
- (d) To institute or commence prosecutions, defend or oppose all actions and other legal proceedings touching the subject matter of this authority.
- (e) To demand and receive all payments in relation to the services rendered or any amount due to the donor.
- (f) To claim all rights, entitlements, privilege and interest arising out of this power of Attorney.
- (g) To take out its cost of collection, consultant remuneration/fees and such other charges and remit the remaining balance into the account of the donor.



- (h) For the purpose of collection of the tenement rates, the sharing formula shall be as follows;
- (a) Local Government Council: 40 % of the total sums;
 - (b) Internal revenue service 50 % of the total sums;
 - (c) Consultant: 10% of the total sums (subject to the Internal Revenue Service review).
- (i) For the purpose of the collections of second and seventh schedule of the Zamfara State Consolidated Revenue Law, No.7, 2020 (as amended) the sharing formula shall be determine by the donee.

IN WITNESS WHEREOF the parties have hereunto set their hands and seal the day and year first above written.

***Signed, sealed and delivered
On behalf of the Donor***



**Sole Administrator,
Gusau Local Government**

IN THE PRESENCE OF:

Name: Kasim Suleman
Address: Gusau Local Govt
Designation: Donor of Finance & Supply
Date & Sign: 3/5/24

***Signed, sealed and delivered
For and on behalf of the Donee***



**Executive Chairman
Zamfara State Internal Revenue
Services**

IN THE PRESENCE OF:

Name: IBRAHIM ABDUL-NASIR
Address: INTERNAL REVENUE SERVICE
Designation: EXECUTIVE DIRECTOR REV-OPS
Date & Sign: 3/5/2024