

duty to deduct arose, shall be liable to a penalty of an amount of 10% of the Tax deducted or remitted plus interest at the prevailing monetary policy rate of the Central Bank of Nigeria.

(6) The Accountant-General of the State shall have the power to deduct at source from its budgetary allocation, unremitted taxes due from any Ministry, Department or Government Agency and transfer such deduction to the Board upon request.

(7) Where the person referred to under Sub-Section (6) of this Section is a Local Government, the Board may authorize the Commissioner for Local Government and Chieftaincy Affairs of the State in writing to deduct such amount of tax deductible plus interest at the prevailing monetary policy rate of the Central Bank of Nigeria.


(8) The Board shall submit to the Governor through the Commissioner responsible for finance an estimate of its expenditure for the next succeeding year at the end of each financial year."

8. Section 18 of the principal Law is amended by the substitution of the Section with the following: Amendment to Section 18

"Audit of Accounts

18. The Board shall cause its accounts to be audited by an external auditor selected from the list of auditors supplied by the Auditor-General of the State."

MADE AT KATSINA THIS...14th...DAY OF...MARCH...2014.


Dr. IBRAHIM SHEHU SHEMA CON, fnim
Governor;
Katsina State of Nigeria.