

**A Law to Harmonize the Collectable Revenue by the Katsina State Ministries, Departments, Agencies, Institutions and Extra Ministerial Departments and for connected matters**



Katsina State of Nigeria  
Law No. 2 of 2019

( )

Date of commencement

**BE IT ENACTED** by the House of Assembly of Katsina State of Nigeria as follows —————

Enactment

1. This Law may be cited as the Katsina State Revenue Harmonization Law, 2019.

Short title

2. This Law shall come into operation on the 8<sup>th</sup> day of April, 2019.

Commencement

3. In this Law:

Interpretation

“Accountant-General” means the Accountant-General of the State;

“Chairman” means Chairman/Chief Executive of the State’s Board of Internal Revenue;

“Collecting Bank” means a Bank designated by the Government to collect and remit revenue to the lead Bank;

“Commissioner” means the Commissioner responsible for finance;

“Executive Council” means the Executive Council of the State;

“Excess Revenue” means the total revenue collected above the approved estimated revenue in a fiscal year;

“Government” means Government of the State;

“House” means Katsina State House of Assembly;

“IGR” means Internally Generated Revenue of the State;