

“Lead Bank” means the Bank appointed by the State Government as the main Bank collecting revenue on behalf of the State;

“MDA” means the State’s Ministries, Departments and Agencies and shall include all Self Revenue Expending Agencies;

“Ministry” means the State Ministry of Finance;

“Person” includes individual, Corporate and non Corporate body;

“Revenue” means any form of revenue payable to the State through any of the MDA which includes Taxes, Fees, Levies, Fines, Charges, Rates, Receipts, Dividends, Penalties and interests on penalty;

“Revenue Collector” means a Government official duly appointed to collect revenue;

“Self Revenue Expending Agency” means any MDA authorized to expend its revenue (partly or wholly) by any Law or other Instrument;

“State” means Katsina State of Nigeria.

4.(1) There is established for the State a Central Revenue Account, (Herein after called “*the Account*”) for all the internally generated revenue of the State.

Establishment of State Central Revenue Account

(2) The Account shall be utilized for the purposes of capturing the total revenue collection of the State.

(3) The Account shall be maintained and operated with the lead Bank and other designated collecting Banks as may from time to time be authorized by the Commissioner or any other person authorized by Law.

5.(1) Where any MDA in the State is authorized by any Law or other instrument to collect any form of revenue, it shall instantly remit its revenue collections to a designated Bank under the pay direct platform. Notwithstanding the provision of any Law or Instrument.

Time within which to remit collections into the account

(2) All the Revenue collections of the Self Revenue Expending Agencies so remitted under Sub-Section (1) of this Section shall revert to their respective Accounts for their day to day operations.

Provided that the revenue collections by the Self Expending Revenue Agencies shall not attract cost of collection payable to the State Board of Internal Revenue or any other authority or person.