

6. No MDA shall utilize the revenue or any part thereof it collects save in the manner authorized by any Law or other relevant Instrument. Non utilization of revenue
- 7.(1) All Revenue Generating MDA shall present their revenue books of account to the Board of Internal Revenue for reconciliation on monthly basis. Monthly revenue return
- (2) All Self Revenue Expending Agencies shall render monthly revenue return to the Board of Internal Revenue.
8. Notwithstanding the provisions of this or any other Law or Instrument, all Self Revenue Expending MDA shall remit and report excess revenue collected to the office of the Accountant-General and the Board of Internal Revenue at the end of each fiscal year. Reporting excess revenue collection
- 9.(1) There is hereby established for each of the MDA a revenue unit which shall be headed by a Senior Revenue Officer. Establishment and functions of revenue unit
- (2) The Revenue Unit shall be responsible for:
- (a) collection of all payments due to the State;
 - (b) issuance of official receipt;
 - (c) remitting all revenue collections to any of the collecting Banks of the State; and
 - (d) maintaining records of all revenue collections and remittance.
- 10.(1) In accordance with the provisions of this Law, all MDA shall within five (5) working days of the succeeding month, report their monthly collections to the office of the Accountant-General, Board of Internal Revenue, Auditor-General, Department of Budget and Planning and the House in addition to any other statutory requirements. Monthly reports by MDA
- (2) The monthly report mentioned in Sub-Section (1) of this Section shall be in the format contained in the First Schedule to this Law.
- 11.(1) Where a person is liable to pay any rate, fee or charge defaults to pay, the relevant MDA may demand in writing, payment of such rate, fee or charge within thirty (30) days from the date of service of the demand notice. Service of demand notice
- (2) The demand notice shall be in a form contained in the Second Schedule to this Law.