

REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION ACT, 2025

EXPLANATORY MEMORANDUM

This Act repeals the Revenue Mobilisation, Allocation and Fiscal Commission Act, Cap. R7, Laws of the Federation of Nigeria, 2004 and enacts the Revenue Mobilisation, Allocation and Fiscal Commission Act, 2025 to enhance its capacity in the monitoring of accruals to and disbursement of revenue from the Federation Account.

REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION ACT, 2025

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REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION ACT, 2025

A Bill

For

An Act to repeal the Revenue Mobilisation, Allocation and Fiscal Commission Act, Cap. R7, Laws of the Federation of Nigeria, 2004 and enact the Revenue Mobilisation, Allocation and Fiscal Commission Act, 2025 to enhance its funding in the monitoring of accruals to and disbursement of revenue from the Federation Account; and for related matters

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Commencement

ENACTED by the National Assembly of the Federal Republic of Nigeria —

PART I — ESTABLISHMENT AND COMPOSITION OF THE COMMISSION

1. There is for the Federation the Revenue Mobilisation, Allocation and Fiscal Commission ("the Commission") established under section 153 (1) (n) of the Constitution, which —

Establishment of
the Commission

Cap. C23, LFN,
2004

 - (a) shall be a body corporate;
 - (b) may sue and be sued in its corporate name; and
 - (c) may own property, whether movable or immovable.
2. The Commission shall consist of —

Composition of
the Commission

 - (a) a Chairman; and
 - (b) one member from each State of the Federation and the Federal Capital Territory, Abuja, who shall be a person of unquestionable integrity with requisite qualifications and experience, to be appointed by the President, subject to confirmation by the Senate.
3. (1) A person nominated for Chairman or member of the Commission shall have a minimum of first degree or any equivalent professional qualification and a minimum of 15 years post-qualification experience.

Qualification of
members of the
Commission

(2) A person shall not be qualified for appointment as Chairman or a member of the Commission, if —

 - (a) within the preceding 10 years, the person has been removed from office as a holder of any public office on grounds of misconduct;

- (b) the person is employed in the public service of the Federation or of a State, or Local Government Council:

Provided that where such person has been appointed, the person shall, on his appointment, be deemed to have resigned his former office as from the date of the appointment; or

- (c) the person has been previously re-appointed for another term as a member of the Commission, except as an *ex-officio* member of the Commission.

4. Subject to the provisions of section 5 of this Act and section 155 of the Constitution, a member of the Commission shall hold office for a term of five years from the date of his appointment, renewable for another term and no more.

Tenure of office
of members of the
Commission

Cap. C23, LFN,
2004

5. The Chairman and members of the Commission, may only be removed from office by the President acting on an address supported by two-thirds majority of the Senate, praying that he be so removed for inability to perform the functions of the office, whether arising from infirmity of mind or body or for any cause, or for misconduct.

Removal and
cessation of
membership

PART II — POWERS AND FUNCTIONS OF THE COMMISSION

6. (1) The Commission shall have power to —

Powers of the
Commission

- (a) monitor the accruals to and disbursement of revenue from the Federation Account;

- (b) review the revenue allocation formulae and principles in operation to ensure conformity with changing realities:

Provided that any revenue formula which has been accepted by an Act of the National Assembly shall remain in effect for a period not less than five years from the date of commencement of the Act;

- (c) advise the Federal, State and Local Governments on fiscal efficiency and methods by which their revenue can be increased;

- (d) determine the remuneration appropriate for political office holders, including the President, Vice-President, Governors, Deputy Governors, Ministers, Commissioners, Special Advisers, Legislators and the holders of the offices mentioned in sections 84 and 124 of the Constitution as set out in the First Schedule to this Act;

Cap. C23, LFN,
2004

First Schedule

- (e) demand and obtain from any government agency or company, or any person information, data, books, documents or returns pertaining to the

remittance of accruals into or disbursement of revenue from the Federation Account;

(f) monitor any —

- (i) receipt however described, arising from the operation of any law,
- (ii) return, however described, arising from or in respect of any property held by the Government of the Federation, and
- (iii) return by way of interest on loans and dividends in respect of shares or interest held by the government of the Federation in any company or statutory body; and

(g) perform such other functions as are conferred on the Commission by the Constitution or any Act of the National Assembly.

(2) In exercising its powers under subsection (1), the Commission shall —

(a) be a statutory member of each of the following bodies —

- (i) Federation Account Allocation Committee,
- (ii) Local Government Joint Account Allocation Committee,
- (iii) Joint Tax Board,
- (iv) Ecological Fund Commission,
- (v) Niger Delta Development Commission, and
- (vi) any other regional development Commission established by an Act of the National Assembly; and

(b) have the power to demand and obtain regular and relevant information, data or returns from any Government agencies including the —

- (i) Nigerian National Petroleum Corporation Limited,
- (ii) Nigeria Customs Service,
- (iii) Federal Inland Revenue Service,
- (iv) Central Bank of Nigeria, and
- (v) Federal Ministry of Finance.

- (3) Government agencies including those mentioned in subsection (2) (b) shall comply with any request made by the Commission
7. The Commission shall be an independent and autonomous body and shall not be subject to the direction or control of any other authority or person in the exercise of its powers to make appointment or to exercise disciplinary control over persons. Independence of the Commission
8. The provisions of the Second Schedule to this Act shall apply with respect to the proceedings of the Commission and other matters contained in it. Proceedings of the Commission
- Second Schedule

PART III — ORGANISATION AND STAFF OF THE COMMISSION

9. (1) There shall be a Secretary for the Commission who shall be —
- (a) appointed by the President; and
 - (b) an officer with requisite qualification and experience.
- (2) The Secretary of the Commission shall —
- (a) be responsible for preparing the minutes of the Commission's meetings;
 - (b) keep and secure the records of the Commission;
 - (c) issue notices of meetings of the Commission as directed by the Chairman or the Commission at plenary;
 - (d) be responsible for the implementation of the Commission's decisions, subject to the direction of the Chairman or the Commission at plenary;
 - (e) prepare and lay before the Commission for approval in each year, estimates of expenditure and income for submission to the National Assembly;
 - (f) be the head of the Commission's secretariat and be responsible for the administration, direction and control of all other employees of the Commission with the approval of the Chairman; and
 - (g) perform such other functions as may be determined by the Commission.
- (3) The Secretary to the Commission shall hold office for a term of four years and may be reappointed for a further term of four years and no more.
- (4) The Secretary may be removed from office if —

Appointment and functions of Secretary of the Commission

- (a) he is guilty of gross misconduct as prescribed by the Public Service Rules;
- (b) he is unable to perform his duties due to infirmity of mind or body or other incapacity; or
- (c) his tenure expires or he resigns from office.

10. The Commission —

Other staff of the Commission

- (a) may appoint other staff as may appear to it expedient and necessary for the proper and efficient performance of its functions under this Act;
- (b) shall pay its employees such remunerations, allowances and other benefits as it may determine; and
- (c) may make rules relating generally to the conditions of service of employees, and the rules may provide for the appointment, promotion and disciplinary control of all employees.

- 11. (1)** Notwithstanding the provisions of section 10, the Commission may appoint, either directly or on secondment, such number of staff as it may deem necessary and expedient, for the proper and efficient performance of its functions.

Secondment of staff

- (2) The Commission may appoint persons not in the public service of the Federation to discharge such duties.

- 12. (1)** Service in the Commission shall be public service for the purpose of the Pension Reform Act and the staff shall be entitled to such pension, gratuity and other retirement benefits as may be prescribed in the Pension Reform Act.

Service in the Commission to be pensionable

- (2) Nothing in this section shall prevent the appointment of a person to any office in the Commission on terms and conditions which preclude the grant of a pension or gratuity in respect of services in that office.

Act No. 4, 2014

- 13.** There is established for the Commission a head office at Abuja, administrative directorates and other Zonal or State offices as the Commission may deem necessary including the Federal Capital Territory, Abuja.

Establishment of zonal and state offices

PART IV — FINANCIAL PROVISIONS AND REPORTS

- 14. (1)** The Fund of the Commission shall be a direct (first line) charge on the Consolidated Revenue Fund of the Federation, which shall be appropriated by the National Assembly.

Establishment of Fund of the Commission

- (2) The Commission shall also establish and maintain a Fund into which shall be paid —

- (a) all sums of money accruing to the Commission by way of grants-in-aid, gifts, endowments and contributions from any donor agency;
- (b) such money as may be granted to the Commission by the Federal, State or Local Government for the effective performance of its functions under this Act; and
- (c) all other money that may accrue to the Commission including the disposal, lease, hire of or any other activities such as seminars, workshops or any dealing with any property vested in or acquired by the Commission.

(3) The Commission shall defray from the Fund established under subsection (1), all the amounts payable under this Act, being sums representing —

- (a) payments to the Chairman, members and Secretary of the Commission;
- (b) costs of employment of staff and the recurrent expenditure of the Commission;
- (c) pensions, gratuities and other retirement benefits under this Act or any other enactment;
- (d) costs of acquisition and upkeep of premises belonging to the Commission and any other capital expenditure of the Commission; and
- (e) any other payment for anything incidental to or in connection with any other function of the Commission under this Act.

(4) The Chairman of the Commission shall be the chief executive and accounting officer of the Commission.

15. (1) The Commission shall not later than 30 June in each year, submit to the National Assembly an estimate of its income and expenditure during the succeeding financial year. Audit and accounts

(2) The accounts of the Commission shall be audited annually by external auditors appointed by the Commission from the lists of the approved auditors provided by the Auditor-General for the Federation.

16. (1) The Commission shall not later than three months before the end of each year, submit to the President a report on the activities and the administration of the Commission during the immediate preceding year and shall include in such reports audited accounts of the Commission and the auditor's report on it. Annual reports

- (2) In addition to any other report presented under this Act, the Commission shall prepare and submit to each House of the National Assembly not later than the 30 June in each year, an annual report on the accounts of the Commission during the immediate preceding financial year, and shall include in that report a copy of the audited accounts of the Commission for that year and the auditor's report on it.

PART V — OFFENCES AND PENALTIES

17. (1) A Commission, Board or revenue generating agency of the Government of the Federation shall remit and not withhold revenues generated under section 162 (1) of the Constitution into the Federation Account. Offences and penalties
Cap. C23, LFN, 2004
- (2) A member of the Board or officer of any Commission or revenue generating agency of the Government of the Federation who —
- (a) fails, refuses, diverts, delays or neglects to remit money collected on behalf of the Government of the Federation within 30 days of such collection, commits an offence and is liable on conviction to a fine of at least ₦1,000,000 or imprisonment for a term of at least five years or both; or
 - (b) knowingly or willfully submits a false statement of account to the Commission, commits an offence and is liable on conviction to a fine of at least ₦1,000,000 or imprisonment for a term of at least one year or both.
- (3) A person who unlawfully or fraudulently appropriates or diverts to himself or to any other person, any revenue disbursed from the Federation Account under section 162 (3) of the Constitution commits an offence and is liable on conviction to —
- (a) a fine of 10% of the amount unlawfully or fraudulently appropriated or diverted, and in addition refund the amount unlawfully or fraudulently appropriated or diverted; or
 - (b) imprisonment for a term not less than 10 years or both.

PART VI — MISCELLANEOUS PROVISIONS

18. The Commission may make regulations or issue guidelines as may be necessary for the purpose of giving effect to the provisions of this Act. Power to make regulations
19. (1) The Revenue Mobilisation, Allocation and Fiscal Commission Act, Cap. R7, Laws of the Federation of Nigeria, 2004 is repealed. Repeal and savings
Cap. I23, LFN, 2004
- (2) Without prejudice to section 6 of the Interpretation Act, the repeal of this Act shall not affect anything done or purported to have been done under the repealed Act.

- (3) Any regulation, order, requirement, contract, notice, direction, decision, authorisation, consent, application, ongoing cases in court, requests or things made, issued given or done under the repealed Act shall, if in effect at the commencement of this Act, continue to be in effect and have effect as if made, issued, given or done under this Act.
- (4) Any person who immediately before the commencement of this Act was a staff of the Commission established under the repealed Act shall be deemed to have been appointed under this Act.
- (5) Properties held immediately before the commencement date of this Act on behalf of the Commission under the repealed Act by any person, shall by virtue of this Act, be vested in the Commission established under this Act.

20. In this Act —

Interpretation

"Chairman" means the Chairman of the Commission appointed under section 2 of this Act;

"Commission" means the Revenue Mobilisation, Allocation and Fiscal Commission established under section 153 (1)(n) of the Constitution of the Federal Republic of Nigeria, 1999;

"Constitution" means the Constitution of the Federal Republic of Nigeria, 1999, Cap. C23, Laws of the Federation of Nigeria, 2004;

"functions" includes powers and duties;

"Government agency" includes ministries, departments, commissions and parastatals of the Government of the Federation;

"member" includes Chairman and other members of the Commission;

"Public Service of the Federation" and "Public Service of a State" have the meaning assigned to them in section 318 (1) of the Constitution;

"person" has its ordinary meaning and includes legal personality;

"President" means the President of the Federal Republic of Nigeria;

"revenue" has the definition given to it under section 162 (10) of the Constitution of the Federal Republic of Nigeria 1999; and

"Secretary" means the Secretary of the Commission appointed under this Act.

21. This Act may be cited as Revenue Mobilisation Allocation and Fiscal Commission Citation
Act, 2025.

SCHEDULES

First Schedule

Section 6(1)(d)

PART I

(Section 84 of the Constitution)

Holders of the offices that the Commission is empowered to determine their remuneration, salaries and allowances President, Vice-President, Chief Justice of Nigeria, Justice of the Supreme Court, President of the Court of Appeal, Justice of the Court of Appeal, Chief Judge of the Federal High Court, Judge of the Federal High Court, President of the National Industrial Court, Judge of the National Industrial Court, Chief Judge and Judge of the High Court of the Federal Capital Territory, Abuja, Chief Judge of a State, Judge of the High Court of a State, Grand Kadi and Kadi of the Sharia Court of Appeal of the Federal Capital Territory, Abuja, President and Judge of the Customary Court of Appeal of the Federal Capital Territory, Abuja, Grand Kadi and Kadi of the Sharia Court of Appeal of a State, President and Judge of the Customary Court of Appeal of a State, the Auditor-General for the Federation and the Chairman and members of the following executive bodies, namely, the Code of Conduct Bureau, the Federal Civil Service Commission, the Independent National Electoral Commission, the National Judicial Council, the Federal Judicial Service Commission, the Judicial Service Committee of the Federal Capital Territory, Abuja, the Federal Character Commission, the Code of Conduct Tribunal, the National Population Commission, the Revenue Mobilisation Allocation and Fiscal Commission, the Nigeria Police Council, and the Police Service Commission, including Chief of Staff to the President, Secretary to Government of the Federation, Special Adviser to the President, Federal Permanent Secretaries and Chairmen and members of such other Commissions and Agencies established by an Act of the National Assembly conferring on the Commission powers to determine remunerations of their members.

PART II

(Section 124 (1) of the Constitution)

Governor, Deputy Governor, Auditor-General for a State, Auditor-General of the Local Government Councils of the State and the Chairman and members of the following bodies, that is to say, the State Civil Service Commission, the State Local Government Service Commission, the State Independent National Electoral Commission and the State Judicial Service Commission.

PROCEEDINGS OF THE COMMISSION

1. The Commission may make Standing Orders regulating the proceedings of the Commission or any committee of it.
2. The quorum for a meeting of the Commission shall not be less than one-third of the total number of members of the Commission at the date of the meeting and the quorum of any committee of the Commission shall be one-third of the members of the Committee.
3. The Commission shall operate in Standing Committees and meet in plenary at least once in a month.
4. The Standing Committees shall perform such functions as may be assigned to them by the Commission.
5. The decision of a Standing Committee is subject to the ratification of the Commission at plenary.
6. A meeting of a Standing Committee shall be presided over by a Chairman appointed by the Commission, or the Vice-Chairman in the absence of the Chairman and in the absence of both the Chairman and the Vice-Chairman, the members present shall nominate one of their members to preside.
7. A meeting of the Commission shall be presided over by the Chairman, and if the Chairman is unable to attend the meeting, the Chairman shall nominate a member to preside at the meeting.
8. (1) Subject to the provisions of any applicable Standing orders, the Commission shall meet whenever summoned by the Chairman and if the Chairman is required to do so by notice given to him by not less than one-third of the members, he shall summon the meeting of the Commission to be held within 21 days from the date on which the notice is given.
(2) Where the Commission wishes to obtain the services of any person on a particular matter, the Commission may engage such person on such terms and conditions as it may determine.
9. The affixing of the seal of the Commission shall be authenticated by the signature of the Chairman or any person authorised generally or specifically by the Commission to act for that purpose

I, CERTIFY, IN ACCORDANCE WITH SECTION 2 (1) OF THE ACTS AUTHENTICATION ACT, CAP. A2, LAWS OF THE FEDERATION OF NIGERIA, 2004, THAT THIS IS A TRUE COPY OF THE BILL PASSED BY BOTH HOUSES OF THE NATIONAL ASSEMBLY.



KAMORU OGUNLANA Esq.
CLERK TO THE NATIONAL ASSEMBLY

4th DAY OF MARCH 2025

SCHEDULE TO THE REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION ACT, 2025

SHORT TITLE OF THE BILL	LONG TITLE OF THE BILL	SUMMARY OF THE CONTENTS OF THE BILL	DATE PASSED BY THE SENATE	DATE PASSED BY THE HOUSE OF REPRESENTATIVES
Revenue Mobilisation Allocation and Fiscal Commission Act, 2025	An Act to repeal the Revenue Mobilisation, Allocation and Fiscal Commission Act, Cap. R7, Laws of the Federation of Nigeria, 2004 and enact the Revenue Mobilisation, Allocation and Fiscal Commission Act, 2025 to enhance its funding in the monitoring of accruals to and disbursement of revenue from the Federation Account; and for related matters.	This Bill repeals the Revenue Mobilisation, Allocation and Fiscal Commission Act, Cap. R7, Laws of the Federation of Nigeria, 2004 and enact the Revenue Mobilisation, Allocation and Fiscal Commission Act, 2025 to enhance its funding in the monitoring of accruals to and disbursement of revenue from the Federation Account.	6th February, 2025	14th January, 2025

I certify that this Bill has been carefully compared by me with the decision reached by the National Assembly and found by me to be true and correct decision of the Houses and is in accordance with the provisions of the Acts Authentication Act Cap. A2, Laws of the Federation of Nigeria, 2004.

I ASSENT.