

**SERVICE LEVEL AGREEMENT**

**BETWEEN**

**YOLA-NORTH LOCAL GOVERNMENT COUNCIL**

**AND**

**ADAMAWA STATE GOVERNMENT**

**(ADAMAWA INTERNAL REVENUE SERVICE)  
47 AHMADU BELLO WAY J/YOLA**

**ON**

**HARMONIZED ELECTRONIC CONSOLIDATED  
REVENUE DEMAND NOTICE ADMINISTRATIONS**



THIS AGREEMENT is made this 24<sup>th</sup> day of DECEMBER, 2024.

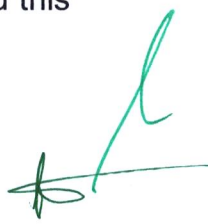
BETWEEN:

1. **The State Government under its Revenue Administration Agency: Adamawa State Internal Revenue Service (ADIRS)**, established under the Adamawa State Revenue Administration Law No. 12 of 2020, and having its principal office at No 47 Ahmadu Bello Way Jimeta-Yola hereinafter referred to as "the Service," which expression shall, where the context so admits, include its successors and assigns; and
2. **YOLA-NORTH Local Government Council**, a Local Government Council established under the Constitution of the Federal Republic of Nigeria, 1999 (as amended), with its headquarters located at Jimeta, hereinafter referred to as "the Local Government," which expression shall, where the context so admits, include its successors and assigns.

**RECITALS:**

**WHEREAS:**

1. The State Government, in the exercise of its authority and pursuant to its policy objectives, seeks to delegate the responsibility for the collection of revenue from the Local Governments within Adamawa State to the Service for the purpose of providing enabling Business environment for ease of Doing Business, Enhance compliance against multiple/double Taxes and Tax evasion in Adamawa State
2. The Service is empowered under the Adamawa State Revenue Administration Law (2020) to collect, account for, and administer revenues on behalf of the State Government.
3. The Local Government has jurisdiction over specific taxes, levies, fees, and rates collectible within its boundaries in accordance with the Fourth Schedule of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).
4. Both Parties recognize the need to enhance efficiency and accountability in revenue collection and administration through the use of electronic platforms that recognised settlement on maximum notifications of t+1 Bases, consolidated demand notices, and other mechanisms introduced under the Adamawa State Revenue Administration (Amendment) Law, 2024.
5. The Parties have mutually agreed to delegate the revenue collection and administration responsibilities of the Local Government to the Service pursuant to the provisions of the Adamawa State Revenue Administration Law and this Agreement.



NOW, THEREFORE, IN CONSIDERATION OF THE ABOVE, THE PARTIES HEREBY AGREE AS FOLLOWS:

## **ARTICLE 1: SCOPE OF DELEGATION**

1.1 The Local Government hereby delegates to the Service the authority to collect, account for, and administer all the taxes, levies, fees, and rates approved under the State and Local Government herein referred in this Agreement as the "Revenue Items".

1.2 The delegation under this Agreement shall be subject to the terms and conditions specified herein and shall not abrogate the constitutional responsibilities of the Local Government.

## **ARTICLE 2: DELIVERABLES OF THE PARTIES**

### **2.1 The Service shall:**

- a) Collect, account for, and administer all Revenue Items in accordance with applicable laws and regulations.
- b) Utilize an electronic revenue management and payment platform, including e-receipting linked to unique payment IDs, to ensure transparency and accountability.
- c) Issue consolidated demand notices to taxpayers within the jurisdiction of the Local Government in compliance with the Adamawa State Revenue Administration (Amendment) Law, 2024 and any other relevant laws or regulations
- d) Remit collected revenues to the designated accounts due to the Local Government as specified in this Agreement, Treasury Single Accounts and respective expenditure accounts of the concern MDA as Rebate applicable.
- e) Provide Monthly reports or as desired to each beneficiary.
- f) Deploy ICT Staff to collections points for support, reconciliations. feedback and profiling.
- g) Provide capacity Building to the Local Government staff on ICT driven solution and sensitization to individual and Corporates esteem taxpayers to enhance compliance and sustainability of the Memorandum executed.
- h) Maintenance and upgrade of the deployed electronic portals

### **2.2 The Local Government Shall:**

- a) Provide revenue drive resources for project take off (Revenue Accounting Codes, Existing Taxpayer Database, Treasury Books of Account and Revenue Items) related to the Local Government for integrations.
- b) Designate specific accounts for the remittance of revenues collected by the Service.
- c) Collaborate with the Service to resolve disputes, address taxpayer grievances,



- d) Ensure that any revisions to the Revenue Items are communicated in writing to the Service.
- e) Appoint contact persons and supporting staff for seamless integration process and Revenue Drive exercise
- f) Provide office space and facilities for hosting operational equipment
- g) Support the State Government in undersigning Service Level Agreement with Payment gateways

### **ARTICLE 3: REMITTANCE AND REVENUE SHARING**

3.1 The Service shall remit all revenues collected on behalf of the Local Government to the designated accounts on t=1 bases.

3.2 A service fee of 20% of the Gross revenue collected less Technology Charges shall be retained by the Service as an administrative charge. The percentage shall be reviewed periodically upon mutual agreement of the Parties.

### **ARTICLE 4: TERM AND TERMINATION**

4.1 This Agreement shall commence on the date first above written and shall remain in effect for an initial term of three (4) years, subject to renewal upon mutual agreement of the Parties.

4.2 Either Party may terminate this Agreement by providing ninety (90) days' written notice to the other Party, provided that such termination shall not affect obligations incurred prior to the effective date of termination.

### **ARTICLE 5: FORCE MAJURE**

5.1 No failure or omission by either Party to carry out or to perform any of its duties under this Agreement shall give the other Party a claim against such Party, or be deemed a breach of this Agreement, if any to the extent that such failure or omission arises from Force Majeure as hereinafter defined.

5.2 If the **SERVICE** is prevented from carrying out or performing its obligations under this Agreement for any such cause, the **SERVICE** shall promptly notify Local Government of the reason and anticipated duration thereof and shall use its reasonable endeavors to remedy such cause and shall resume performance of its obligations as soon as such is remedied.

5.3 The term '**Force Majeure**' as used in this Agreement shall include events beyond the reasonable control and without the fault or negligence of the Party and includes without limitation acts of God, natural or man-made catastrophe, national emergencies, riots, act of war whether declared or not, strikes, epidemics, labor disputes, insurrection or other causes beyond the reasonable control of either of the parties.



## **ARTICLE 6: CONFIDENTIALITY**

6.1 The parties agree that all confidential information and data obtained by any of the parties as a result of entering into this Agreement shall be treated and kept strictly confidential and shall not be disclosed to a third party other than its employees directly involved in the performance of its duties.

6.2 The parties agree that they shall not use any such information obtained from the other party for any purpose whatsoever except in a manner expressly provided for in this Agreement.

6.3 Nothing shall prohibit disclosure or use of any information by any of the Parties to the extent that:

- i The disclosure or use is required by law or any regulatory body;
- ii The disclosure or use is required for the purpose of any judicial proceedings arising out of this Agreement or any other agreement entered into under or pursuant to this Agreement;
- iii The information is or becomes publicly available (by means other than by breach of the terms of this document); or the party concerned has given prior written approval to the disclosure or use. The provisions of this article shall survive the termination of this Agreement.

## **ARTICLE 7: NOTICES AND CORRESPONDENCE**

Notices and correspondence between the parties under this Agreement may be sent by e-mail or by registered mail to the receiving party at the above stated office address. Such notices or correspondence shall, in the case of e-mail transmission, be deemed to have been received the day following dispatch. In the case of dispatch by registered mail or courier, such notice or correspondence shall be deemed to have been received 14 (fourteen) days after the relevant notice or correspondence has been properly addressed and handed over to a reputable courier service for immediate delivery to the address.

## **ARTICLE 8: DISPUTE RESOLUTION**

8.1 Any disputes arising under this Agreement shall be resolved amicably through consultation and negotiation between the Parties.

8.2 Where a contended dispute cannot be resolved within thirty (30) days, it shall be referred to arbitration in accordance with the Arbitration and Conciliation Act, Cap A18, Laws of the Federation of Nigeria, 2004. The decision of the arbitrator(s) shall be final and binding on the Parties.



## **ARTICLE 9: MISCELLANEOUS PROVISIONS**

9.1 This Agreement constitutes the entire understanding between the Parties and supersedes any prior agreements, representations, or undertakings.

9.2 Any amendments to this Agreement shall be made in writing and signed by both Parties.

9.3 Notices required under this Agreement shall be delivered in writing to the addresses of the Parties as stated above.

A handwritten signature in blue ink, consisting of a large, stylized initial 'P' followed by a horizontal line and a small vertical stroke at the end.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year first above written.

SIGNED, SEALED AND DELIVERED BY UNDER NAMED ADAMAWA STATE GOVERNMENT REPRESENTATIVES:

Name: Abdul Turba  
Position: Secretary to the State Government  
Signature: [Signature]  
Date: 24/12/24

Name: Abraham K. Jugi  
Position: Attorney General and Commissioner of Justice  
Signature: [Signature]  
Date: 24<sup>th</sup> Dec, 2024.

Name: AUGUSTINA WANLAMITIA  
Position: Commissioner of Finance  
Signature: [Signature]  
Date: 24/12/24

SIGNED, SEALED AND DELIVERED BY UNDER NAMED YOLA-NORTH LOCAL GOVERNMENT COUNCIL REPRESENTATIVES:

Name: Hon. Jibin I. Jimeta  
Position: Executive Chairman  
Signature: [Signature]  
Date: 26<sup>th</sup> DEC. 2024

Name: ABUBAKAR A. TATA  
Position: Director Personnel Management  
Signature: [Signature]  
Date: 30/12/2024

Name: MUSA IBRIS ATISSA ESQ  
Position: Head Legal Service  
Signature: [Signature]  
Date: 30<sup>th</sup> - DEC - 2024