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TARABA STATE PUBLIC COMPLAINTS AND ANTI-CORRUPTION COMMISSION (ESTABLISHMENT) LAW, 2021

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TARABA STATE PUBLIC COMPLAINTS AND ANTI-CORRUPTION COMMISSION (ESTABLISHMENT) LAW, 2021

Taraba State of Nigeria

Law No. 8 of 2021

A Law to provide for the Establishment of Taraba State Public Complaints and Anti-Corruption Commission and for other matters connected therewith.

[17th November, 2021] Date of Commencement

BE IT ENACTED by the House of Assembly of Taraba State of Nigeria as follows: Enactment

PART I - PRELIMINARIES

1. This Law may be cited as the Taraba State Public Complaints and Anti-Corruption Commission (Establishment) Law, 2021. Short title and Commencement

2. In this Law unless the context otherwise requires: Interpretation

"Agent" means any person employed by or acting for another person and includes an officer of a public body or an officer serving in or under any public body, or a corporate body or any political party or institution, a trustee, an administrator or executor of the estate of a deceased person, a sub-contractor, any person employed by or acting for such trustee, administrator, executor or sub-contractor;

"An officer" means any director, functionary, agent, servant, privy or employee serving in any capacity whatsoever in the public service or institution or other public body of Taraba State Government or in any private organisation, corporate body, political party, institution or other employment whether under a contract of service or contract for service or otherwise, and whether in an executive capacity or not;

"Associate" in relation to a person includes any person who is an employee, agent, nominee or representative, trustee, firm or incorporated company known to act subject to the directives or influence of such a person;

"Bank" means a finance company, a Commercial Bank, a merchant bank, or a discount house, licensed under the Banks and other Financial Institutions Act, or any other financial institution established or licensed under any other written law in Nigeria;

"Banker's book" includes ledgers, day books, cash books, account books and all other books and documents or electronic devices used in the ordinary course of business of a bank or any computer generated document;

"Business" means any transaction or activity carried on whether or not for the purpose of gain or profit and includes all property derived from or used in or for the purpose of carrying on such transaction or activity and all the rights and liabilities arising from such activity;

"Chairman" means the Chairman of the Commission appointed under section 5 of this Law;

"Commission" means the Taraba State Public Complaints and Anti-Corruption Commission established under section 3 of this Law;

"Constitution" means the Constitution of the Federal Republic of Nigeria in operation at any given time;

"Corporate body" means any legal entity, artificial or otherwise recognised by the Companies and Allied Matters Act, 2020 or created under the authority of any law in Nigeria carrying on business in Taraba State;

"Corruption" includes bribery, fraud and other related offences;

"Court" means the Taraba State High Court of Justice;

"Dealing" includes:-

(a) any purchase, sale, loan, charge, mortgage, lien, pledge, caveat, transfer, delivery, assignment, subrogation, transmission, gift, donation, trust, settlement, deposit, withdrawal, transfer between accounts, or extension of credit;

(b) any agency or grant of power of attorney; and

(c) any act which results in any right, interest, title or privilege, whether present or future or whether vested or contingent in the whole of or in part any property being conferred on any person;

"Designated non-financial institutions" means dealers in "jewellery, cars and luxury goods, chartered accountants, audit firms, tax consultants, clearing and settlement companies, legal practitioners, hotels, casinos, supermarkets or such other business as the Taraba State Ministry of Commerce or appropriate regulatory authorities may from time to time designate"

"Economic and Financial Crimes" means the non-violent criminal and illicit activity committed with the objective of earning wealth illegally either individually or in a group or organized manner thereby violating

existing legislation governing the economic activities of Taraba State Government and its administration and includes any form of fraud, embezzlement, bribery, looting and any form of corrupt malpractices, human trafficking, child labour, and illegal mining, tax evasion, open market abuse and prohibited goods,

"False pretence" means any representation made by words, writing, or conduct of a matter of fact, either past or present, which representation is false in fact, and which the person making it knows to be or does not believe to be true;

"Financial Institution" means banks, a body, association or group of persons whether corporate or incorporate which carries the business of investments and securities, a discount house, insurance institutions, debt factorization and conversion firms, finance company, whose principal business includes factoring, project financing equipment leasing, debt administration, fund management, private ledger services, investment services, local purchase order financing, export finance, project consultancy, pension funds management and other business which is being carried out in the Taraba State.

"Gratification" means money, donation, gift, loan, fees, reward, valuable security, property or interest in property being property of any description

(a) whether movable or immovable, or any other similar advantage, given or promised to any person with intent to influence such a person in the performance or non performance of his duties;

(b) any office, dignity, employment, contract of empowerment or services and any agreement to give employment or render services in any capacity;

(c) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;

(d) any valuable consideration of any kind, any discount, commission, rebate, bonus, deduction or percentage;

(e) any forbearance to demand any money or money's worth or valuable thing;

(f) any other service or favour of any description, such as protection from any penalty or disability incurred or apprehended or from any action or

proceedings of a disciplinary, civil or criminal nature, whether or not, already instituted, and including the exercise or the forbearance from the exercise of any rights or any official power or duty; and

(g) any offer, undertaking or promise, whether conditional or unconditional, of any gratification within the meaning of any of the preceding paragraphs (a) to (g);

"Governor" means the Governor of Taraba State of Nigeria;

"House" means the Taraba State House of Assembly:

"Judge of a Superior Court of Record" means a Judge either retired or serving thereby holding any of the offices defined by section 6(5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended);

"Local Government" has the meaning assigned to it in section 7 and the First Schedule, Part 1 of the Constitution of the Federal Republic of Nigeria1999 (as amended);

"Member" means any member of the Commission appointed in accordance with section 7 of this Law;

"Money Instrument" includes coin or currency of Nigeria or of any other country, traveler's cheque, personal cheque, bank cheque, money order, investment security or negotiable instrument in bearer form or otherwise in such form that title thereto passes upon delivery and endorsement;

"Person" includes a natural person, a former political office holder, elected or appointed, a juristic person or anybody of persons corporate or incorporate;

"Political Party" means - anybody of persons or association registered by the Independent National Electoral Commission as a political party,

"Principal" includes any employer, any beneficiary under a trust, any trust estate, any person beneficially interested in the estate of a deceased person and in the case of any person serving in or under a public body, the public body;

"Property" means real or personal property of every description, including money, whether situate in Nigeria or elsewhere, whether tangible or intangible and includes an interest in any such real or personal Property;

"Public Officer" means a person whether elected into office or employed or engaged in any capacity in an institution or public service of Taraba State or a Local Government within Taraba State, public

corporations or private company wholly or jointly floated by or its agency including the subsidiary of any such company whether located within or outside Taraba State and includes Judicial officers serving in Magistrate, Area or Customary courts or Tribunals established by Taraba State Government;

"Purchaser in good faith for valuable consideration" means any transferee, assignee, chargee, mortgagee, pledgee, holder of a lien, or lessee, of any property where the transfer, assignment, charge, mortgage, pledge, lien, or lease was obtained by him for adequate consideration in money or money's worth, without notice that the property was obtained in consequence of the commission of any offence under this Law;

"Relation" includes father, mother, child, brother, sister, uncle, aunt and cousins where applicable and their spouses.

"State" means Taraba State of Nigeria:

"Superior Officer" means an officer not below the rank of Deputy Director in the Commission.

Establishment of the Taraba State Public Complaints and Anti-Corruption Commission

3. (1) There is hereby established a commission to be known as the Taraba State Public Complaints and Anti-Corruption Commission (referred to in this Law as the Commission)

(2) The Commission shall:

(a) be a body corporate with perpetual succession and a common seal;

(b) have the power to sue and be sued in its corporate name;

(c) be capable of purchasing, acquiring, holding and disposing off property, movable or immovable, for the purpose of carrying out its functions under this Law.

Composition of the Commission.

4. (1) The Commission shall consist of the following: a Chairman and six (6) other members, two of whom shall come from each of the three senatorial zones of Taraba State.

(2) They shall be people of proven integrity with educational background in any of the following fields:

(a) Finance/Auditing

(b) Law Enforcement or Security Services;

(c) Law;

(d) Information and Computer Technology.

(3) They shall not begin to discharge the duties of their offices

until they have declared their assets and liabilities as prescribed in the Constitution.

Appointment of Chairman and Members.

5. (1) The Chairman and Members shall be appointed by the Governor subject to the confirmation of the House, and

(2) The Chairman shall be:

(a) the Chief Executive and Accounting Officer of the Commission

(b) a person who has held or is qualified to hold the office of a judge of a superior court of record in Nigeria with at least ten (l0) years cognate experience or

(c) a serving or former member of any Government Law Enforcement or Anti-corruption Agency not below the rank of Commissioner of Police or Director as the case may be or its equivalent and shall possess not less than ten (10) years cognate experience.

(d) a person who has a necessary qualification and cognate experience on investigation.

Appointment of the Secretary/Legal Adviser.

6. (1) There shall be a Secretary/Legal Adviser of the Commission to be appointed by the Governor.

(2) He shall be:

(a) a qualified legal Practitioner with not less than ten (10) years post call experience;

(b) the head of the Secretariat of the Commission;

(c) be responsible for the day to day administration of the Commission, Keeping of books, proper records of proceedings of the Commission and the seal of the Commission; and

(d) the convener of meetings of the Commission whenever directed by the Chairman or demanded by at least three (3) members of the Commission.

Functions of the Commission.

7. (1) The Commission shall be responsible for the investigation either on its own initiative or complaints lodged before it by the public or any other person on the following offences:

(a) Corruption and financial crimes;

(b) abuse of office;

(c) obtaining property by false pretense;
(d) receiving stolen properties or fraudulently obtained property;
(e) fraudulent dealing with property by debtors;

(2) The Commission shall cause an Investigation to be conducted into the properties of any public servant(s) within the jurisdiction of the state, if it appears to the Commission that the person's lifestyle and extent of the properties are not justified by the person's legitimate source of income.

(3) Where reasonable grounds exist for suspecting that any person has conspired to commit or has attempted to commit or has committed an offence under this Law or any other law prohibiting corruption, to receive and investigate any report of the conspiracy to commit, attempt to commit or the commission of such offence and in appropriate cases, to prosecute the offenders;

(4) The investigation of all financial crimes including advance fee fraud, money laundering, illegal charge transfers, market fraud, fraudulent encashment of negotiable instruments, computer credit card fraud, contract scam, cybercrime, fake news interception of emails and electronics communiation perpetrated by any person affecting the finance of Taraba State Government;

(5) The examination and investigation of all reported cases of economic and financial crimes with a view to identifying individuals, corporate bodies or groups involved;

(6) The determination of the extent of financial loss and such other losses by the Taraba State Government and its own agencies or institutions or organizations;

(7) The collection of all reports relating to suspicious financial transactions, analyse and disseminate to all Taraba State Government ministries, parastatals and agencies;

(8) Taking charge of, supervising, controlling, coordinating all the responsibilities, functions and activities relating to the current investigation and prosecution of all offences connected with or relating to economic and financial crimes in Taraba State;

(9) To examine the practices, systems and procedures of public bodies and where, in the opinion of the Commission, such practices, systems or procedures aid or facilitate fraud or corruption, to direct and supervise a review of them;

(10) To instruct, advise and assist any officer or ministry or agency or parastatals on ways by which fraud or corruption may be

eliminated or minimised by such officer, or ministry or agency or parastatal;

(11) To advise heads of public bodies of any changes in practices, systems or procedures compatible with the effective discharge of the duties of the public bodies as the Commission thinks fit to reduce the likelihood or incidence of bribery, corruption, and related offences;

(12) Ccarrying out and sustaining rigorous public and enlightenment campaign against economic and financial crimes within Taraba State;

(13) To educate the public on and against bribery, corruption and other related offences and

(14) To enlist and foster public support in combating corruption;

(15) The enforcement and the due administration of the provisions of this Law;

(16) The co-ordination and enforcement of all anti-economic and financial crime laws in Taraba State which hitherto had been conferred on any other corrupt person or authority by any extant Law;

(17) The adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from economic and financial crimes related offences or the properties, the value of which corresponds to such proceeds;

(18) The adoption of measures to eradicate the commission of economic and financial crimes in the state;

(19) The adoption of measures, for the regulatory and control techniques on the prevention of economic and financial related crimes in the state;

(20) The facilitation of rapid exchange of scientific and technical information and the conduct of joint operations geared towards the eradication of economic and financial crimes and

(21) Collaborating with government bodies both within and outside the state carrying on functions wholly or in part analogous with those of this Commission concerning:

(a) the identification, determination, of the whereabouts and activities of persons suspected of being involved in economic and financial crimes;

(b) the movement of proceeds or properties derived from the commission of economic and financial and other related crimes;

(c) the exchange of personnel or other experts,

(d) the establishment and maintenance of a system for monitoring economic and financial crimes in order to identify suspicious transactions and persons involved;

(e) maintaining data, statistics, records and reports on person(s), organizations, proceeds, properties, documents or other items or assets involved in economic and financial crimes;

(f) undertaking research and similar works with a view to determining the manifestation, extent, magnitude, and effects of economic and financial crimes and advising the Taraba State Government on appropriate intervention measures for combating same and

(g) maintaining a liaison with office of the Hon. Attorney-General of Taraba State, all government security and law enforcement agencies and such other financial supervisory institutions in the eradication of economic and financial crimes;

Special Powers of the Commission.

8. For the purpose of this Law the Commission shall:

(a) upon the commencement of this Law take over the investigation of all Anti-Corruption and Financial Crimes cases involving the Finance and Assets of Taraba State Government being investigated by any other Agency whatsoever;

(b) have power to the exclusion of any other Agency or body to investigate and coordinate the investigation of corruption and financial crime cases involving the finances and assets of the Taraba State Government;

(c) determine the manner by which complaints are to be lodged;

(d) have access to all information necessary for the efficient and effective performance of its functions under the provisions of this Law;

(e) make general policies for the appointments, promotions and discipline of its staff;

(f) make Rules for the general administration of the Commission;

(g) appoint such additional officers and staff as the Commission may determine for the discharge of its functions and

(h) do all such other things as are necessary or expedient for the performance of its functions under this Law.

Power of the Attorney General to give directive to the Commission.

9. (1) Without prejudice to the generality of the provisions of this Law, the Attorney General of Taraba State may give to the Commission directives regarding the conduct of a case in a court of law pursuant to the provisions of this Law;

(2) It shall be the duty of the Commission to comply with any directive or any direction given by the Attorney General pursuant to sub section (a) above

(3) Upon completion of investigation where an indictment is established, the Commission shall on its own initiate the process of prosecution or refer the report to the office of the Attorney-General of the state with the necessary and appropriate recommendation to guide the Attorney- General in taking necessary steps in the matter.

Appointment of Committees.

10. (1) The Commission may appoint one or more committee(s) either standing or ad hoc as may be necessary to assist the Commission in the performance of its duties or functions under this Law.

(2) Where the Commission desires to obtain the advice of any person(s) on any matter, the Commission may co-opt such person to be a member of the meeting(s) to render his opinion as may be required, but not being a member of the Commission shall not be entitled to vote on any question and he shall not count in the determination of a quorum for a meeting to hold.

Meetings.

11. (1) The Commission shall meet at least once in a month at its Head Office or such other place and at such time as may be directed by the Chairman.

(2) The Chairman shall preside at all meetings of the Commission but when absent any other member of the Commission may be elected by the members present to preside over a particular meeting.

(3) Where the Commission requires that an emergency meeting be convened the Chairman of the Commission shall convene such emergency meeting of the Commission.

(4) The quorum for every meeting of the Commission shall be

four (4) members of the Commission.

Confidentiality.

12. (1) The members and staff of the Commission shall maintain secrecy in respect of matters before them in accordance with the provisions of the Official Secrets Act of the Laws of the Federal Republic of Nigeria and other related laws.

(2) Officers of the Commission cannot be compelled to disclose the source of information or identity of their informants except by the order of the court.

(3) Where any complaint made by any officer of the Commission states that the complaint is made in consequence of information received by the officer making the complaint, the information referred to in the complaint and the identity of the person from whom information is received shall be confidential, and everything contained in such information, identity of the person who gave the information and all other circumstances relating to the information, including the place where it was given, shall not be disclosed or be ordered or required to be disclosed in public but only to the trial judge and the defence Lawyer in attendance in any civil, criminal or other proceedings in any Court or Tribunal.

(4) Where any book, paper or document, visual or sound recording or other matter or material which is given in evidence or liable to inspection in any Civil or Criminal proceedings before any Court or other authority as are referred to in subsection (1) of this section, contains an entry or other matters in which any person who gave the information is named or described or shown or which might lead to his discovery, the Court before which the proceedings are held shall cause all such parts or passages in it to be concealed from view or to be obliterated or otherwise removed so far as is necessary to protect such a person from discovery.

Creation of Departments.

13. For the effective conduct of the functions of the Commission, there may be established for the Commission the following Departments:

(a) Department of Public Complaint
(b) Department of Anti-Corruption/Assets Monitoring and Recovery;
(c) Legal Department
(d) The General and Assets Investigation Unit
(e) Administration and Training Department

Appointment of Staff of the commission

14. (1) The Commission shall have the power to appoint staff for the performance of its duties.

(2) The Commission may request for additional staff on secondment from the State's Civil Service Commission or any other person.

(3) The tenure of office and conditions of service of the staff of the Commission shall be determined by the Commission.

Tenure of Office.

15. (1) The Chairman and members of the Commission shall hold offices for a period of four (4) years and any of them may be re-appointed for a further term of four (4) years and no more.

(2) A member of the Commission may at any time be removed by the Governor for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct or if the Governor is satisfied that it is not in the interest of the Commission or the interest of the public that the member should continue in office.

(3) Notwithstanding the provisions of sub-section (1) above, the Chairman or any member of the Commission may at any time be removed from the office by the Governor acting on an address supported by two-thirds (2/3) majority of the Taraba State House of Assembly praying that he be removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct.

(4) The Chairman or any member of the Commission may resign his appointment by notice in writing under his hand addressed to the Governor and the Chairman or that member shall on the date of the receipt of the notice of resignation by the Governor cease to be a member of the Commission.

(5) The Chairman or a member of the Commission shall cease to hold office if the Chairman or member:

(a) has been convicted by a court of competent jurisdiction for offences involving dishonesty,

(b) is an undischarged bankrupt or is in obvious financial distress and

(c) is guilty of gross misconduct in relation to the duties of the office.

Vacancy in membership

16. Where a vacancy occurs in the membership of the Commission, the Governor shall appoint a successor who shall represent the same area as his predecessor and to hold office for the remainder of the term of the affected person.

Standing Orders

17. The Commission may make standing orders regulating its proceedings or those of any of its committees.
The Commission may issue administrative orders to be called "Standing Orders" which shall conform with the provisions of the general control training, duties and responsibilities of officers of the Commission and for such other matters as may be necessary or expedient for the good administration of the Commission and to ensure the efficient and effective functioning of the Commission.

Staff Regulations

18. The Commission may, subject to the provisions of this Law, make Staff Regulations relating generally to the conditions of service of the employees of the Commission, the appointment, entitlements, promotion, disciplinary control and dismissal of employees of the Commission.

Training Programme

19. The Commission shall initiate, develop or improve specific training programmes for its personnel charged with responsibility for the eradication of offences created under this Law and such programmes shall include:

(a) methods used in the detection of offences created under this Law;

(b) techniques used by persons involved in offences created under this Law and appropriate counter-measures;

(c) detection and monitoring of the movement of proceeds and property derived from economic and financial malpractices intended to be used in the commission of offences under this Law;

(d) methods used for the transfer, concealment or disguise of such proceeds, property and instrumentalities;

(e) collection of evidence;

(f) law enforcement techniques;

(g) prosecution of cases and

(h) dissemination of information on economic and financial crimes and other related offences.

Finance of the commission

20. (1) Subject to any law for the operation of a single treasury account system in Taraba State, the Commission shall establish and

maintain a dedicated account into which money meant for the Commission shall be paid into and from which shall be defrayed all expenditures reasonably incurred by the Commission for the execution of its functions under this Law.

(2) There shall be paid and credited into the fund established pursuant to subsection (1) of this section, such monies as may in each year be appropriated by the Taraba State House of Assembly for the purpose of the Commission.

(3) The funds of the Commission shall consist of moneys budgeted to it by the State House of Assembly in the Appropriation Law.

(4) There shall be paid and credited to the funds of the Commission in addition to subsection (3) of this section, all other sums accruing to the Commission by way of donations with testamentary dispositions, endowments and contributions from philanthropist and other persons, bodies or organizations;

(5) The Commission may accept gifts of land, money donations, grants, endowments and testamentary dispositions other property in aid of the objectives of the Commission, on such conditions if any as may be specified by the donor or other property (whether within or outside Taraba State) upon such terms and conditions, if any, as may be specified by the person or organization making the gift provided that the terms and conditions are not contrary to the objectives and functions of the Commission under this Law and in accordance with the guidelines supplied by the Auditor-General of Taraba State – where necessary.

(6) The Commission may apply its funds:

(a) to defray administrative expenses

(b) for re-imbursement of the Commission or any Committee setup or persons appointed by the Commission for such expenses as may be authorized or approved by the Chairman in accordance with the approval limit in that regard.

(c) For payment of salaries, fees or other remuneration or allowances to the Chairman, members and staff of the Commission;

(d) for the maintenance of any property acquired or vested in the Commission and

(e) for matters connected with or incidental to all or any of its functions under the provisions of this law.

(7) The Commission shall not later than 30th September in each

year, submit to the Taraba State House of Assembly a financial report of its activities during the immediate preceding year and shall include in such report the audited account of the Commission.

(8) The salary and allowances of staff appointed by the Commission shall be as approved by the Governor.

Application of the Pensions Act to the Commission

21. (1) Service in the Commission shall be public service for the purpose of the Pensions Act and accordingly officers and other persons employed in the Commission shall in respect of their service in the Commission be entitled to pension, gratuities and other retirement benefits as are prescribed thereunder.

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

(3) For the purpose of the application of the provisions of the Pensions Act, any power exercisable under the Act by a Minister or other authority of the Government of the Federation (not being the power to make regulations under section 23 thereof) is hereby vested in and shall be exercisable by the Commission.

Using office or position for gratification

22. Any public officer who uses his office or position to gratify or confer any corrupt or unfair advantage upon himself or any relation or associate of the public officer or any other public officer shall be guilty of an offence and shall on conviction be liable to imprisonment for five (5) years without option of fine.

Dealing with using, holding, receiving or concealing gratification

23. Any person who, whether within or outside Nigeria, whether directly or indirectly, whether on behalf of himself or on behalf of any other person, enters into, or causes to be entered into, any dealing in relation to any property, or otherwise uses or causes to be used or holds, receives or conceals any property or any part thereof which was the subject-matter of an offence under sections 22, 24, 25, 26, 29, 30, 32, 33, 34, 35, 36, 39 and 40 shall be guilty of an offence and shall on conviction be liable to imprisonment for a term not exceeding five (5) years.

Official corruption

24. (1) Any person who corruptly:

(a) ask for, receives or obtains any property or benefit of any kind for himself or for any other person or

(b) agrees or attempts to receive or obtain any property or

(c) benefit of any kind for himself or for any other person, on account of:

(i) anything already done or omitted to be done or for any favour or disfavour already shown to any person by himself in the discharge of his official duties or in relation to any matter connected with the functions, affairs or business of a Government Department or corporate body or other organisation or institution in which he is serving as an official or

(ii) anything to be afterwards done or omitted to be done or favour or disfavour to be afterwards shown to any person, by himself in the discharge of his official duties or in relation to any such matter as aforesaid, is guilty of an offence of official corruption and is liable to imprisonment for seven (7) years.

(2) If in any proceedings for an offence under this section it is proved that any property or benefit of any kind or any promise thereof, was received by a public officer or by some other person at the instance of a public officer from a person:

(a) holding or seeking to obtain a contract, license, permit, employment or anything whatsoever from a Government Department, public body or other organisation or institution in which that public officer is serving as such;

(b) concerned or likely to be concerned in any proceeding or business transacted, pending or likely to be transacted before or by that public officer or a Government Department, public body or other organization or institution in which that public officer is serving as such and

(c) acting on behalf of or related to such a person; the property, benefit or promise shall, unless the contrary is proved, be presumed to have been received corruptly on account of such a past or future act, omission, favour or disfavour as is mentioned in subsection (1)(a) or (b).

(3) In any proceedings for an offence to which subsection (1)(b) is relevant, it shall not be a defence to show that the accused:

(a) did not subsequently do, make or show the act, omission, favour or disfavour in question or

(b) never intend to do, make or show the act, omission, favour or disfavour.

(4) Without prejudice to subsection (3), where a Police Officer or other public officers whose duties include the prosecution, detection or punishment of offenders is charged with an offence under this section arising from-

(a) the arrest, detention or prosecution of any person for an alleged offence or

(b) an omission to arrest, detain or prosecute any person for an alleged offence or

(c) the investigation of an alleged offence, it shall not be necessary to prove that the accused believed that the offence mentioned in paragraph (a) (b) or (c) or any other offence had been committed.

Giving or accepting gratification through agent

25. (1) Any person who corruptly:

(a) gives, confers or procures any property or benefit of any kind to, on or for a public officer or to, on or for any other person or

(b) promises or offers to give, confers, procure or attempt to procure any property or benefit of any kind to, on or for a public officer or any other person, on account of any such act, omission, favour or disfavor to be done or shown by the public officer is guilty of an offence of official corruption and shall on conviction be liable to imprisonment for seven (7) years.

(2) If in any proceedings for an offence under this section it is proved that any property or benefit of any kind or any promise thereof, was given to a public officer or some other person at the instance of a public officer, by a person:

(a) holding or seeking to obtain a contract, licence, permit, employment or anything whatsoever from a Government Department, public body or other organisation or institution belonging to Taraba State Government, in which that public officer is

serving as such or

(b) concerned or likely to be concerned in any proceeding or business transacted, pending or likely to be transacted before or by that public officer or a Government Department, public body or other organization or institution in which that public officer is serving as such or

(c) acting on behalf of himself or a relative to such a person, the property, benefit or promise shall, unless the contrary is proved, be deemed to have been given corruptly on account of such a past or future act, omission, favour or disfavour as is mentioned in subsection (1) and (2).

Gratification by and through Agent

26. (1) Any person who corruptly:

(a) accepts, obtains or agrees to accept or obtain or attempts to obtain from any person for himself or for any other person, any gift or consideration as an inducement or reward for doing, forbearing to do or for having done or forborne to do, any act or thing;

(b) gives or agrees to give or offers any gift or consideration to any agent as an inducement or reward for doing or forbearing to do, or for having done or forborne to do, any act or thing in relation to his principal's affairs or business;

(c) knowingly gives to any agent or being an agent knowingly uses with intent to deceive his principal, any receipt, account or other document in respect of which the principal is interested and which contains any statement which is false or erroneous or defective in any material particular and which, to his knowledge, is intended to mislead his principal or any other person, is guilty of an offence and shall on conviction be liable to five (5) years imprisonment.

(2) For the purpose of this section, the expression "consideration" includes valuable consideration of any kind.

Forfeiture of received gratification

27. Without prejudice to any sentence of imprisonment imposed

under this Law, a Public Officer or any other person found guilty of soliciting, offering or receiving gratification shall forfeit the gratification and pay a fine of not less than five times the sum or value of the gratification which is the subject -matter of the offence where such gratification is capable of being valued or is of a pecuniary nature or (10,000:00) Ten Thousand Naira, whichever is higher.

Counselling offences relating to corruption

28. In any proceedings for an offence under this Law it shall not be necessary to prove that:

(a) any public officer counselled the commission of the offence or

(b) in the course of committing the offence the accused mentioned any particular public officer or

(c) the accused believed that any public officer would do, make or show the act, omission, favour or disfavour in question or

(d) the accused intended to give the property or benefit in question, or any part thereof to a public officer.

Fraudulent acquisition of property

29. Any person who, being employed in the public service of the Taraba State Government, knowingly acquires or holds, directly or indirectly, otherwise than as a member of a registered joint stock company consisting of more than twenty (20) persons, a private interest in any contract, agreement or investment emanating from or connected with the department or office in which he is employed or which is made on account of the public service, is guilty of an offence and shall on conviction be liable to imprisonment for seven (7) years.

Fraudulent receipt of property

30. Any person who knowingly receives any property which was obtained through corrupt means in the service of the state governed commits an offence under this law and shall on conviction be liable to imprisonment for seven years.

Deliberate frustration of investigation being conducted by the Commission

31. Any person who, with intent to defraud or conceal a crime or frustrate the Commission in its investigation of any suspected crime of corruption under this Law or under any other law:

(a) destroys, alters, mutilates or falsifies, any book, documents, valuable security, account, computer system, diskette, computer printout or other

electronic device which belongs to or is in the possession of his employer or has been received by him on account of his employment or any entry in any such book, document, accounts or electronic device or is privy to any such act or

(b) makes or is privy to making any false entry in any such book, document, account or electronic record or

(c) omits or is privy to omitting, any material particular from any such book, document, account or electronic record is guilty of an offence and shall on conviction be liable to seven (7) years imprisonment.

Offences relating to false information

32. (1) Any person who, in the discharge of his duty under this Law, gives information which is false in any material particular, commits an offence under this Law and the onus shall lie on him to prove that such information was supplied to him by another person and that he exercised all diligence to prevent the commission of the offence having regard to the nature of his functions in that capacity and in all the circumstances.

(2) The penalty for offences under subsection (1) of this section shall be imprisonment for a term not less than two (2) years and not exceeding three (3) years provided that where the offender is a public officer the penalty shall be imprisonment for a term not less than three (3) years and not more than five (5) years.

Making false statement or return

33. Any person who, being an officer charged with the receipt, custody, use or management of any part of the public revenue or property, knowingly furnishes any false statement or return in respect of any money or property received by him or entrusted to his care or of any balance of money or property in his possession or under his control, is guilty of an offence and shall on conviction be liable to seven (7) years imprisonment.

Bribery of Public Officer

34. Any person who offers to any public officer or being a public officer solicits, counsels or accepts any gratification as an inducement or a reward for:

(a) voting or abstaining from voting at any meeting of the public body in favour or against any measure, resolution or question submitted to the public

body;

(b) performing or abstaining from performing or aiding in procuring, expediting, delaying, hindering or preventing the performance of any official act;

(c) aiding in procuring or preventing the passing of any vote or the granting of any contract, award, recognition or advantage in favour of any person or

(d) showing or forbearing to show any favour or disfavour in his capacity as such officer, shall, notwithstanding that the officer did not have the power, right or opportunity so to do or that the inducement or reward was not in relation to the affairs of the public body, be guilty of an offence and shall on conviction be liable to five (5) years imprisonment with hard labour.

Bribery in relation to auctions

35. (1) Any person who, without lawful authority or reasonable excuse, offers any advantage to any other person as an inducement to or reward for or otherwise on account of that other person's refraining or having refrained from bidding at any auction conducted by or on behalf of any public body, shall be guilty of an offence.

(2) Any person, without lawful authority or reasonable excuse, solicits or accepts any advantage as an inducement to or reward for or otherwise on account of his refraining or having refrained from bidding at any auction conducted by or on behalf of any public body, shall be guilty of an offence.

(3) Any person guilty of an offence under this section shall on conviction be liable to a fine of the current price of the property and imprisonment for three (3) years.

Bribery for giving assistance etc in regard to contracts

36. (1) Any person who, without lawful authority or reasonable excuse, offers an advantage to a public servant as an inducement to or reward for or otherwise on account of such public servant's giving assistance or using influence in or having given assistance or used influence in:

(a) the promotion, execution or procuring of-

(i) any contract with a public body for the performance of any work, the providing

of any service, the doing of anything or the supplying of any article, material or substance or

(ii) any sub-contract to perform any work, provide any article, materials or substance required to be performed, provided, done or supplied under any contract with a public body or

(b) the payment of the price, consideration or other moneys stipulated or otherwise provided for in any such contract or sub-contract as aforesaid, shall be guilty of an offence.

(2) Any public servant who, without lawful authority or reasonable excuse, solicits or accepts any advantage as an inducement to or reward for or otherwise on account of his giving assistance or using influence in or having given assistance or used influence in:

(a) the promotion, execution or procuring or

(b) the payment of the price, consideration or

(c) other money stipulated or otherwise provided for in any contract or sub-contract as is referred to in sub-section (1) shall be guilty of an offence.

(3) Any public officer who in the course of his official duties, inflates the price of any good or service above the prevailing market price or professional standards shall be guilty of an offence under this Law and liable on conviction to imprisonment for a term of seven (7) years and a fine of (N1,000,000:00) One Million Naira.

(4) Any public officer who, in the discharge of his official duties awards or signs any contract without budgetary provision, approval and cash backing, shall be guilty of an offence under this Law and on conviction be liable to three (3)years imprisonment and a fine of (N100,000:00) One Hundred Thousand Naira.

(5) Any public officer who transfers or spends any sum allocated for a particular project or service, on another project or service, shall be guilty of an offence under this Law and on conviction be liable to one (1) year imprisonment or a fine of (N50,000:00) Fifty Thousand Naira.

(6) Any person or public officer who commits an offence under subsections (1) and (2) shall be liable on conviction to a term of imprisonment for seven (7) years or a (N1,000,000:00) One Million Naira fine.

Duty to report bribery transactions

37. (1) Any Public officer to whom any gratification is given, promised or offered, in contravention of any provision of this Law shall report such gift, promise or offer together with the name, if known, of the person who gave, promised or offered such gratification to him to the nearest officer of the Commission.

(2) Any person from whom any gratification has been solicited or obtained or from whom an attempt has been made to obtain such gratification, in contravention of any provision of this Law, shall, at the earliest opportunity thereafter, report such soliciting or obtaining or attempt to obtain the gratification together with the name, if known, or a true and full description of the person who solicited or obtained or attempted to obtain the gratification from him, to the nearest officer of the Commission.

(3) Any person who fails, without reasonable excuse, to comply with subsections (1) and (2) shall be guilty of an offence and shall on conviction be liable to a fine not exceeding (N100,000:00) One Hundred Thousand Naira or to imprisonment for a term not exceeding two (2) years or to both fine and imprisonment.

Making false or misleading statements to the Commission

38. (1) Any person who makes or causes any other person to make to an officer of the Commission or to any other Public Officer, in the course of the exercise by such Public Officer of the duties of his office, any statement which to the knowledge of the person making the statement, or causing the statement to be made:

(a) is false or intended to mislead or is untrue in any material particular or

(b) is not consistent with any other statement previously made by such person to any other person having authority or power under any law to receive or require to be made such other statement notwithstanding that the person making the statement is not under any legal or other obligation to tell the truth, shall be guilty of an offence and shall on conviction be liable to a fine not exceeding (N100,000:00) One Hundred Thousand Naira or to imprisonment for a term not exceeding two (2) years or to both such fine and imprisonment.

(2) Where any person who has made a statement to an officer of the Commission or to the Attorney-General of Taraba State in the course

of such officer or Attorney-General exercising any power conferred by this Law, subsequently thereto makes any other statement to any person having authority or power under any law to receive or require to be made such other statement, regardless of whether or not the person making the statement is under a legal or other obligations to tell the truth, he shall, if such other statement is inconsistent with any statement previously made to an officer of the Commission or such other Public Officer, be guilty of an offence and shall on conviction be liable to a fine not exceeding (N10,000:00) Ten Thousand Naira or to imprisonment for a term not exceeding two (2) years or both.

(3) For the avoidance of any doubt, it is declared that for the purpose of subsections (1) and (2), any statement made in the course of any legal proceedings before the court, whether civil or criminal or any statement made by any person in the course of any disciplinary proceedings, whether such legal proceedings or disciplinary proceedings are against the person making the statement or against any other person, shall be deemed to be a statement made to a person having authority or power under the law to receive the statement so made.

Retention of proceeds of a criminal conduct

39. (1) Any person who whether by concealment, removal from jurisdiction, transfer to nominees or otherwise retains the control of the proceeds of a criminal conduct or an illegal act on behalf of another person knowing that the proceeds is as a result of criminal conduct by the principal or

(2) knowing that any property is in whole or in part directly or indirectly represents another person's proceeds of a criminal conduct, acquires or uses that property or has possession of it, commits an offence and is liable on conviction to five (5) years or to a fine equivalent to five (5) times the value of the proceeds of the criminal conduct or both such imprisonment and fine.

Offences in relation to economic and financial crimes

40. (1) A person who, without lawful authority:

(a) engages in the acquisition, possession or use of property knowing at the time of its acquisition, possession or use, that such property was derived from any offence under this Law or

(b) engages in the management, organisation or financing of any of the offences under this Law or

(c) engages in the conversion or transfer of property knowing that such property is derived from any

offence under this Law or

(d) engages in the concealment or disguise of the true nature, source, location, disposition, movement, rights with respect to or ownership of property knowing that such property is derived from any offence under the Law commits an offence under this Law and is liable on conviction to the penalties provided in subsection (2) of this section.

(2) The penalties for offences under subsection (1) shall be imprisonment for a term not less than two (2) years and not exceeding three (3) years.

Attempt or Conspiracy punishable as offences

41. Any person who:

(a) attempts to commit any offence under this Law;

(b) does any act preparatory to or in furtherance of the commission of any offence under this Law or

(c) abets or is engaged in a criminal conspiracy to commit any offence under this Law;

(d) commits any offence under this Law; shall be guilty of an offence and shall, on conviction, be liable to the punishment provided for such offence.

INVESTIGATION, SEARCH AND ARREST

Power to investigate reports and enquire into information

42. (1) Every report relating to the Commission of an offence under this Law may be made orally or in writing to an officer of the Commission and if made orally shall be reduced into writing and read over to the person making the report and every such report shall be signed or thumb-printed by the person making it and where the person making the report is an illiterate the officer obtaining the report shall endorse that fact on the report together with a statement to the effect that it was read over and interpreted to the maker.

(2) Every report, whether oral or reduced into writing, shall be entered in a book kept at the office of the Commission and there shall be appended to such entry the date and hour at which such report was made.

(3) Where an officer of the Commission has reasons to suspect the commission of an offence under this Law following a report made under sub-section (1) or information otherwise received by him, he shall cause

an investigation to be made and for such purpose may exercise all the powers of investigation provided for under this Law or any other law.

(4) A report made under subsection (1) of this section shall not be disclosed by any person to any person other than officers of the Commission or the Attorney-General of the state until the accused person has been arrested or charged to court for an offence under this Law or any other written law arising from such report.

(5) Without prejudice to the provisions of any other enactment, any regulatory agency or body in the financial sector shall in the exercise of its functions, liaise with the Commission to investigate and monitor the commission of economic and financial crimes.

Invitation to a suspect

43. (1) Subject to the provisions of this Law the Commission may issue a summons directed to a person complained against or any other person to attend before the Commission for the purpose of being examined in relation to the complaint or in relation to any other matter which may aid or facilitate the investigation of the complaint and a summons so issued shall state the substance of the complaint and the time and place at which the inquiry is to be held.

(2) An officer of the Commission investigating an offence under this Law may:

(a) order any person to attend before him for the purpose of being examined in relation to any matter which may, in his opinion, assist in the investigation of the offence;

(b) order any person to produce before him any book, document or any certified copy thereof or any other article which may, in his opinion, assist in the investigation of the offence or

(c) by written notice require any person to furnish a statement in writing made under oath or affirmation setting out therein all such information required under the notice, being information which, in such officer's opinion, would be of assistance in the investigation of the offence.

(3) Sub-section (2)(b) shall apply to Banker's books in accordance with the provisions of the Evidence Act.

(4) A person to whom an order under sub-section (2) (a) has been given shall:

(a) attend in accordance with the terms of the order to be examined and shall continue to attend from day to day where so directed until the examination is completed and

(b) during such examination disclose all information which is within his knowledge.

(5) A person to whom an invitation or order has been served under sub-sections (1) (2)(b) shall not conceal, destroy, remove from Nigeria, or mutilate, expend or dispose off any book, document or article specified in the order or relevant to the investigation or alter or deface any entry in such book or document or cause such act to be done or assist or conspire to do such act.

(6) A person to whom a written notice has been given under sub-section 2 (1)(c) shall, in his statement, furnish and disclose truthfully all information required under the notice which is within his knowledge or which is available to him.

(7) A person to whom an invitation or order or a notice is given under subsection (1) shall comply with such order or notice and with subsection (4), (5) and (6).

(8) Where any person discloses any information or produces any book, document or article pursuant to subsections (1), (2), (4) and (6) neither the first-mentioned person, nor any other person on whose behalf or direction or as whose agent or employee the first mentioned person may be acting, shall, on account of such disclosure or production, be liable to any prosecution, except a prosecution for an offence relating to the violation of this Law or for any offence under or by virtue of any other written law or to any proceeding or claim by any person under or by virtue of any law or under or by virtue of any contract, agreement or arrangement or otherwise.

(9) An officer of the Commission examining a person under this section of this Law, shall record in writing any statement made by the person and the statement so recorded shall be read over to the maker who on being satisfied that it is a true record of his statement shall sign same before a superior officer of the Commission and where such person refuses to sign the record, the officer shall endorse thereon under his hand the fact of such refusal and the reasons therefore, if any, stated by the person examined and any person who shall write for a person who is an illiterate shall also write on such document his own name and address as the writer of the document.

Power to Summon persons for examination

44. Every Summons including invitations and orders issued by the Commission under this Law shall be in duplicate and signed by the Chairman or such other officer as the Chairman may authorise to issue Summons.

Forms and endorsement of Summons

45. Every Summons under this Law shall be served by an officer of the Commission in the manner prescribed in the Sheriffs and Civil Process Law and any other laws relating to the service of process and the person, effecting the service shall have and exercise all the powers conferred by the law and any other law relating to the service of process.

Service of Summons

46. Where the person summoned by the Commission cannot be easily reached and he is in the service of the Government, the Commission may deliver the summons in duplicate to the Head of the Department in which such person is employed for the purpose of its being served on that person and such officer shall there upon cause the Summons to be served on that person.

Substituted service

47. Where a Summons has been served upon whom it is addressed to or is delivered to any other person, the person to whom it is addressed or delivered as the case may be, shall sign a receipt therefore on the duplicate and where service is not effected by handing the Summons to an individual but by some other method approved by this Law, the person effecting service shall endorse on the duplicate particulars of the method by which the service was effected.

Acknowledgement of service

48. A person required to sign a receipt on the back of the duplicate Summons to the effect that he has received the Summons who refuses to do so may be arrested by the person serving the Summons and shall be guilty of an offence and upon conviction be liable to one (1) month imprisonment or (N5,000:00) Five Thousand Naira fine.

Punishment for evading of service

49. Where the Commission is satisfied that a Summons directed to a person complained against or any person has been served and that person does not appear at the time and place appointed in the Summons, the Commission shall have power to arrest and detain any such person so as to comply with the Summons.

Failure to appear after receipt of Summons

50. The Commission shall obtain a warrant of arrest from a Court of competent jurisdiction to compel the attendance of a person who has been

invited and who fails to honour the invitation of the Commission.

Authority to issue warrant and to search premises

51. (1) Whenever it appears to the Chairman upon information and after such inquiry as he shall think necessary, that there is reasonable cause to suspect that in any place there is any evidence of the commission of any offence under this Law, he may by written order direct an officer of the Commission to obtain a court order to-

(a) enter any premises and there search for, seize and take possession of any book, document or other article evidencing the commission of such offence;

(b) inspect, make copies of or take extracts from any book, record or document;

(c) search any person who is in or on such premises and for the purpose of such search detain such person and remove him to such place as may be necessary to facilitate such search and seize and detain any article found on such person;

(d) break open, examine, and search any article, container or receptacle or

(e) stop, search and seize any vehicle or conveyance.

(2) Whenever it is necessary so to do, an officer of the Commission exercising any power under subsection (1) shall obtain a warrant from a judge or magistrate to:

(a) break open any outer or inner door or window of any premises and enter thereto, or otherwise forcibly enter the premises and every part thereof;

(b) remove by force any obstruction to such entry search, seizure or removal as he is empowered to effect or

(c) detain any person found in or on any premises or in any conveyance searched under subsection (1) or until such premises or conveyance has been searched.

(3) No person shall be searched under this Law except by a person who is of the same gender as the person to be searched.

Disclosure of otherwise privileged information

52. Notwithstanding the provisions of any other written law, a Judge of the High Court may, on application made to him in relation to an investigation into any offence under this Law or any other law

prohibiting corruption order a Legal Practitioner to disclose information available to him in respect of any transaction or dealing relating to any property which is liable to seizure under this Law provided that no court shall require an advocate or solicitor to disclose any privileged information or communication which came to his knowledge for the purpose of prosecuting any pending proceeding.

Legal obligation to give information

53. (1) Subject to such limitation as is provided under this Law, every person required by an officer of the Commission to give any information on any subject which it is the duty of such officer to inquire into under this Law and which it is in that person's statutory power to give, shall be legally bound to give the information, failing which he shall be guilty of an offence on conviction liable to imprisonment for six (6) months or a fine of (N10,000.00) Ten Thousand Naira.

(2) It shall be the duty of any person required by the Commission to furnish information to comply with such requirement not later than seven (7) days from receipt of such request.

Obstruction of arrest, inspection and search

54. Any person who:

(a) refuses any officer of the Commission access to any premises or fails to submit to a search by a person authorised to search him under this Law;

(b) assaults or obstructs any officer of the Commission or any person authorised by the Commission in the execution of his duty under this Law;

(c) fails to comply with any lawful demand notice, order or requirements of an officer of the Commission in the execution of his duty under this Law;

(d) fails to produce or conceals or attempts to conceal from an officer of the Commission any book, document, or article, in relation to which such officer has reasonable grounds for suspecting or believing that an offence under this Law or any other law prohibiting corruption has been or is being committed or which is liable to seizure under this Law;

(e) rescues or endeavours to rescue or causes to be rescued any person who has been duly arrested or

anything which has been duly seized or

(f) destroys anything to prevent the seizure thereof or the securing of the thing, shall be guilty of an offence punishable with imprisonment for one(1) year without option of fine.

Bail of offender and release of property

55. (1) Every offence under this Law shall be bailable offence.

(2) Every person arrested under this Law may be released from custody on his executing a Bond with sureties, as an officer of the Commission may require.

(3) Any person who has been released from custody under subsection (2) may be re-arrested without warrant by any officer of the Commission:

(a) if such officer has reasonable grounds for believing that any condition on or subject to which such person was released or otherwise admitted to bail has been or

(b) on being notified in writing by the surety or sureties of such person that such person has broken or is likely to break any condition on or subject to which such person was released and that the surety wishes to be relieved of his obligation as surety.

(4) Any person arrested under this Law who is not released on bail shall, without unreasonable delay and in any case within forty-eight hours (excluding the time for any necessary journey) be produced before the Court and if it appears to the Court that any condition on or subject to which such person was released or otherwise admitted to bail has been or is likely to be broken, the court may:

(a) remand such person in custody or

(b) admit such person to bail on the same conditions or on such other conditions as it thinks fit.

(5) Where a person who is reasonably suspected to have committed an offence under this Law is serving a sentence of imprisonment or is in detention under any other law or is otherwise in lawful custody, he shall, upon an order in writing by an officer of the Commission be produced before such officer or before any other officer of the Commission for the purpose of investigation and for such purpose he may be kept in lawful custody for a period not exceeding fourteen (14) days.

(6) A person who is detained in lawful custody under subsection (5) or otherwise under any other written law may, at any time, be made available to an officer of the Commission for the purpose of investigation or maybe taken to any other place for the purpose of searching the place or seizing any property or identifying any person or for any other purpose related to the investigation.

(7) The period during which a person is under lawful custody of the Commission under sub-section (6) shall count towards the period of his imprisonment.

Prohibitation of dealing with property outside Nigeria.

56. Where the Chairman of the Commission is satisfied that any property is the subject-matter of an offence under this Law or was used in the commission of the offence and such property is held or deposited outside Nigeria, he may liaise with the Attorney General of the Federation and make an application by way of an affidavit to a Judge of the High Court for an order prohibiting the person by whom the property is held or with whom it is deposited from dealing with the property.

Surrender of travel documents

57. (1) Notwithstanding any written law to the contrary, the Chairman of the Commission may upon a court order where he has reasonable grounds to believe that any person, who is the subject of investigation in respect of any offence under this Law is likely to leave Nigeria, by written notice require such person to surrender his passport or exit permit or any other travel document in his possession.

(2) A notice under subsection (1) shall be served personally on the person to whom it is addressed.

PROSECUTION AND TRIAL OF OFFENCES

Prosecution of offences

58. (1) Every prosecution for an offence under this Law or any other law prohibiting bribery, corruption and other related offences shall be deemed to be done with the consent of the Hon. Attorney-General of Taraba State.

(2) Without prejudice to any other law prohibiting bribery, corruption, fraud or any other related offences by Public Officers or other persons, a public officer or any other person may be prosecuted by the Commission for an offence of bribery, corruption, fraud or any other related offences committed by such Public Officer or other person contrary to any law in force before or after the coming into effect of this Law and nothing in this Law shall be construed to derogate from or

undermine the right or authority of any person or authority to prosecute offenders under any other law.

(3) The Chief Judge of the state shall, by order under his hand, designate a court or judge or such number of courts or judges as he may deem appropriate to hear and determine all cases of bribery, corruption, fraud or other related offences arising under this Law or any other laws prohibiting fraud, bribery or corruption; a court or judge so designated shall not, while being so designated, hear or determine any other case provided that all cases of fraud, bribery or corruption pending in any court before the coming into effect of this Law shall continue to be heard and determined by that court.

Administration of Criminal Justice Law and the Evidence Act

59. Subject to the provision of the Constitution of the Federal Republic of Nigeria 1999 (as amended) the Commission shall adopt and follow the procedure provided for under the Administration of Criminal Justice Law of the State and the Evidence Act, in exercising its powers under this Law.

Courts with Jurisdiction for offences under this Law

60. Prosecution of an offence under this Law shall be initiated in the Magistrate or High Court of the State.

Joinder of offences

61. Notwithstanding the provisions of any other Law where a person is accused of more than one offence under this Law, he may be charged with and tried at one trial for any number of such offences committed within the space of any length of time.

Certificate of indemnity in favour of full disclosure

62. (1) Every person required to give evidence under this Law who, in the opinion of the court, makes a true and full disclosure of all things to which he is lawfully examined, shall be entitled to receive a certificate of indemnity under the seal of the court stating that he has made a true and full disclosure of all things on which he was examined and such certificate shall be a bar to any legal proceedings against him in respect of the same matter.

(2) An application by the Chairman under subsection (1) may be presented to the court by the officer conducting the prosecution.

Protection of informants and information

63. (1) Subject to subsection (2) where any complaint made by any officer of the Commission states that the complaint is made in consequence of information received by the officer making the complaint, the information referred to in the compliant and the identity of

the person from whom such information is received shall be secret between the officer who made the complaint and the person who gave the information and everything contained in such information, identity of the person who gave the information and all other circumstances relating to the information, including the place where it was given, shall not be disclosed or be ordered or required to be disclosed in public but only to the trial judge and the defence lawyer in attendance in any civil, criminal or other proceedings in any court or tribunal.

(2) If any book, paper or other document or any visual or sound recording or other matter or material which is given in evidence or liable to inspection in any civil, criminal or other proceedings in any court or other authority as are referred to in subsection (1) contains any entry or other matter in which any person who gave the information is named or described or shown or which might lead to his discovery, the court before which the proceedings are held shall cause all such parts thereof or passages therein to be concealed from view or to be obliterated or otherwise removed so far as is necessary to protect such person from discovery-

(3) Any person who gives the information referred to in subsection (1) knowing the information to be false shall be guilty of an offence and shall on conviction be liable to imprisonment for a term not exceeding ten (10) years and shall also be liable to a fine not exceeding (N100,000:00) One Hundred Thousand Naira;

Provided that sub-sections (1) and (2) shall not apply to any investigation or prosecution for any offence arising from any breach of the provisions of this sub-section.

SEIZURE AND FORFEITURE OF PROPERTY

Seizure of property

64. (1) If in the course of an investigation into an offence under this Law any officer of the Commission has reasonable grounds to suspect that any movable or immovable property is the subject matter of an offence or evidence relating to the offence he shall seize such property.

(2) A list of all movable or immovable property seized pursuant to subsection (1) and of the places in which they are respectively found shall be prepared by the officer of the Commission effecting the seizure and signed by him.

(3) A copy of the list referred to in sub-section (2) shall be served on the owner of such property or on the person from whom the property was seized as soon as possible.

(4) Where any movable or immovable property liable to seizure under subsection (2) is in the possession, custody or control of a bank, subsections (1), (2) and (3) shall not apply thereto and the seizure shall be effected in the manner provided for in this Law.

(5) Any property subject to forfeiture under this Law may be seized by the Commission in the following circumstances:

(a) the seizure incidental to an arrest or search or

(b) in the case of property liable to forfeiture upon process issued by the court following an application made by the Commission in accordance with the prescribed rules.

(6) Whenever property is seized under any of the provisions of this Law, the Commission may:

(a) place the property under seal or

(b) remove the property to a place designed by the Commission.

(7) The subject-matter of an offence under this Law or evidence of the commission of such offence shall be liable to seizure and the seizure shall be effected:

(a) by the issuance of a Notice of Seizure signed by the Chairman of the Commission or any other person authorised by him setting out therein the particulars of the immovable property which is to be seized in so far as such particulars are within his knowledge and prohibiting all dealings in such immovable property and

(b) by publishing a copy of such Notice in two newspapers circulating in Nigeria which shall be in the English Language; and

(c) by serving a copy of such Notice on the Hon. Commissioner for Lands of Taraba State or the officer of the Ministry of Lands of the Area in which the immovable property is situate.

(8) The Officer responsible for land matter referred to in subsection (7) (c) shall immediately upon being served with a Notice of Seizure under subsection (1) endorse the terms of the notice of seizure on the document of title in respect of the immovable property in the Register at his Office.

Seizure of movable property in bank

65. (1) Notwithstanding the provisions of any other written law or any

rule of law, the Chairman of the Commission, shall upon a court order direct in writing, for the purpose of any investigation into an offence under this Law or any other law prohibiting corruption and upon a court order authorise any officer of the Commission to exercise, in relation to any Bank or Financial Institution specified in the authorisation, all the powers of investigation set out in subsection (2).

(2) An officer of the Commission authorised under subsection (1) may, in relation to the bank or financial institution in respect of which he is so authorised:

(a) inspect and take copies of any banker's book, bank accounts or any documents belonging to or in the possession, custody or control of the bank or financial institution including computer data, disks, diskettes, printouts and any other electronic medium by which information or data is stored;

(b) inspect and take copies of any share accounts, purchase account, expenses accounts or any other accounts of any person kept in the bank;

(c) inspect the contents of any safe deposit box in the bank or

(d) request for any other information related to any documents, accounts or articles referred to in paragraphs (a), (b) and (c).

(3) Notwithstanding anything in subsection (2) an officer of the Commission authorised under subsection (1) may take possession of any book, document, account, title, securities or cash to which he has access under that subsection where in his opinion:

(a) the inspection, the copying or the taking of extracts from them, cannot reasonably be undertaken without taking possession of them;

(b) they may be interfered with or destroyed unless he takes possession of them or

(c) they may be needed as evidence in any prosecution for an offence under this Law or any other written law.

(4) Any person who willfully fails or refuses to disclose any information or produce any account, document or article referred to in subsection (2) to any officer of the Commission authorised under subsection (1) shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding (N10,000:00) Ten Thousand Naira or to

imprisonment for a term not exceeding two (2) years or both.

(5) Any person who discloses any information or produces any account or document or article to an authorized officer of the Commission whether by himself or through any agent shall not, on account of such disclosure or production, be liable to any prosecution, except for an offence under this Law, or for any offence under or by virtue of any Law, or to any proceeding or claim by any person under or by virtue of any law, contract, agreement or arrangement, or otherwise.

Custody of seized property

66. (1) Where any movable property is seized under this Law, the seizure shall be effected by removing the movable property from the custody or control of the person from whom it is seized and placing it under the custody of such person or authority and at such place as an officer of the Commission may determine.

(2) Where it is not practicable or it is otherwise not desirable, to effect removal of any property under subsection (1), the officer referred to in that subsection may leave it at the premises in which it is seized under the custody of such person as he may detail for the purpose.

(3) Notwithstanding subsection (1), when any movable property, including any movable property referred to in subsection (6), has been seized under this Law, an officer of the Commission other than the officer who effected the seizure, may in his discretion:

(a) temporarily return the movable property to the owner thereof or to the person from whose possession, custody or control it was seized or to such person as may be entitled thereto, subject to such terms and conditions as may be imposed and subject, in any case, to sufficient security being furnished to ensure that the movable property shall be surrendered on demand being made by the officer who authorised the release or any other officer of the Commission and that such terms and conditions, if any shall be complied with or

(b) return the movable property to the owner thereof or to the person from whose possession, custody or control it was seized, or to such person as may be entitled thereto, with liberty for the person to whom the movable property is so returned to dispose off the property, such return being subject to security being furnished in an amount not less than an amount which represents the open market

value of such property on the date on which it is returned.

(4) Where any person to whom movable property is temporarily returned under sub-section (3) (a) fails to surrender such property on demand or to comply with any term or condition imposed under that sub-section:

(a) the security furnished in respect of such property shall be forfeited and

(b) that person shall be guilty of an offence and shall on conviction be liable to a fine of not less than two (2) times the amount of the security furnished by him and to imprisonment for a term not exceeding two (2) years.

(5) Where an order of forfeiture is made by the court in respect of property returned under sub-section (3) (b) such forfeiture shall be effected by forfeiting the security furnished by the person to whom the property was returned in lieu of the property.

(6) When any movable property seized under the Law consists of money, shares, securities, stocks, debentures or any chose-in-action, in the possession or under the custody or control of any person other than the person against whom the prosecution is intended to be taken, the seizure shall be effected by an officer of the Commission serving an order on such person:

(a) prohibiting him from using, transferring or dealing with such property or

(b) requiring him to surrender the property to an officer of the Commission in the manner and within the time specified in the order.

(7) Where any movable property seized is liable to decay or deterioration or is property which cannot be maintained without difficulty or which it is not practicable to maintain and which cannot be dealt with under subsection (3), an officer of the Commission may sell or cause such property to be sold at the prevailing market value and shall hold the proceeds of the sale, after deducting therefrom the costs and expenses of the maintenance and of the sale of the property, to abide the result of any proceedings under this Law.

(8) Any property taken or detained under this Law shall be deemed to be in the custody of the Commission, subject only to an order of a court.

Forfeiture of property upon prosecution for an offence

67. (1) In any prosecution for an offence under this Law, the court shall make an order for the forfeiture of any property which is proved to be the subject-matter of the offence or to have been used in the commission of the offence where:

(a) the offence is proved against the accused or

(b) the offence is not proved against the accused but the court is satisfied;

(i) that the accused is not the true and lawful owner of such property and

(ii) that no other person is entitled to the property as a purchaser in good faith for valuable consideration.

(2) Where the offence is proved against the accused or the property referred to in subsection (1) has been disposed of or cannot be traced, the court shall order the accused to pay as a penalty a sum which is equivalent to the amount of the gratification or is in the opinion of the court, the value of the gratification received by the accused and any such penalty shall be recoverable as a fine.

Forfeiture of property where there is no prosecution for an offence

68. (1) Where in respect of any property seized under this Law there is no prosecution or conviction for an offence under this Law, the Chairman of the Commission may, before the expiration of twelve months from the date of the seizure, apply to the court for an order of forfeiture of that property if he is satisfied that such property had been obtained as a result of or in connection with an offence under this Law.

(2) The court to whom an application is made under subsection (1) shall direct to be published a notice in at least two newspapers circulating within Taraba State, which shall be in English Language calling upon any person who claims to have an interest in the property to attend before that court on a date specified in the notice, to show cause why the property should not be forfeited to Taraba State Government.

(3) Where the court to whom an application is made under subsection (1) is satisfied:

(a) that the property is the subject-matter of or used in the commission of an offence under this Law and

(b) there is no purchaser in good faith for valuable consideration of the property, he shall make an order for the forfeiture of the property.

(4) Any property in respect of which no application is made under subsection (1) shall, after the expiration of twelve (12) months from the

date of its seizure, be released to the person from whom it was seized.

Forfeiture of property after conviction

69. (1) A person convicted of an offence under this Law shall forfeit to the Taraba State Government:

(a) all the assets and property which may be or are the subject of an Interim Order of the court after an attachment by the Commission as specified in this Law;

(b) any asset or property confiscated or derived from any proceeds the person obtained, directly or indirectly, as a result of such offence not already disclosed in the Assets Declaration Form specified in Form A of the Schedule to this Law or not falling under paragraph (a) of this subsection;

(c) any of the person's property or instrumentalities used in any manner to commit or to facilitate the commission of such offence not already disclosed in the Declaration of Assets Form or not falling under paragraph (a) of this subsection.

(2) The Court in imposing a sentence on any person under this section, shall order, in addition to any other sentence imposed pursuant to the provisions of this Law, that the person forfeit to the Taraba State Government all property described in subsection (1) of this section.

(3) In this section, "proceeds" means any property derived or obtained, directly, through the commission of an offence under this Law.

Dealing with property after seizure to be null and void

70. Where any property has been seized under this Law and so long as such seizure remains in force, any dealing effected by any person or between any persons in respect of such property, except any dealing effected under this Law or by virtue of this Law by an officer of a public body in his capacity as such officer or otherwise by or on behalf of the Government of a state or a Local Government or other statutory authority, shall be null and void and shall not be registered or otherwise given effect to by any person or authority.

Forfeited property

71. For the avoidance of doubt and without any further assurance than this Law; all the property of a person convicted of an offence under this Law and shown to be derived or acquired from such illegal act and already the subject of an Interim Order shall be forfeited to the Taraba State Government.

Foreign Assets

72. (1) Where it is established that any convicted person has assets or property in a foreign country, acquired as a result of such criminal activity, such assets or property, through the assistance of the Federal Government of Nigeria subject to any treaty or arrangement with such foreign country, shall be forfeited to the Taraba State Government.

(2) The Commission shall, through the office of the Attorney-General of the Federation, ensure that the forfeited assets or property are efficiently transferred and vested in the Taraba State Government.

Forfeiture of passport

73. The passport of any person convicted of an offence under this Law shall be forfeited to the State Government and shall not be returned to that person till he has served any sentence imposed or unless or until the Government of Taraba State directs otherwise after the Grant of Pardon or on the exercise of the Prerogative of Mercy under the Constitution of the Federal Republic of Nigeria.

Further provisions as to forfeiture of property

74. Without prejudice to the provision of any other law permitting the forfeiture of property, the following shall also be subject to forfeiture under this Law and no proprietary right shall exist in them:

(a) all means of conveyance, including, vehicles or vessels which are used or are intended for use to transport or in any manner, to facilitate the transportation, sale, receipt, possession or concealment of economic or financial crime except that:

(i) No means of conveyance used by any person as a common carrier in the transaction of business as a common carrier shall be forfeited under this section unless it shall appear that the owner or other person in the charge of such means of conveyance was a consenting party or privy to a violation of this law;

(ii) No means of conveyance shall be forfeited under this section by reason of any law established by the owner thereof to have been committed by any person other than such owner while such means of conveyance was unlawfully in the possession of a person other than the owner is in violation of the criminal laws

applicable to Taraba State and

(iii) No means of conveyance shall be forfeited under this section to the extent of an interest of an owner, by reason of any law established by that owner to have been committed without the knowledge, consent or willful connivance of that owner;

(b) all books, records, electronic devices and data used or intended to be used in violation of any provision of this Law;

(c) all monies, negotiable instruments, securities or other things of value furnished or intended to be furnished by any person in exchange for any illegal act or in violation of this Law or all proceeds traceable to such an exchange and all monies, negotiable instruments and securities used or intended to be used to facilitate any violation of this Law;

(d) all real property, including any right, title and interest (including any leasehold interest) in the whole or any piece or parcel of land and any improvements or appurtenances which is used or intended to be used in any manner or part to commit or facilitate the commission of an offence under this Law.

Disclosure of Assets and property by an arrested person etc

75. (1) Where a person is arrested for committing an offence under this Law, such a person shall make full disclosure of all his assets and properties by completing the declaration of Assets Form as specified in form A of the Schedule to this Law.

(2) The completed Declaration of Assets Form shall be investigated by the Commission

(3) Any Person who:

(a) knowingly fails to make full disclosure of his assets and liabilities or

(b) knowingly makes a declaration that is false or

(c) fails, neglects or refuses to make a declaration or furnishes any information required, in the Declaration of Assets Form; commits an offence

under this Law and is liable on conviction to imprisonment for a term of five years.

(4) Subject to the provisions of this Law, whenever the assets and properties of any person arrested under this Law are attached, shall apply to the Court for an interim forfeiture order under the provision of this Law.

(5) The Chairman of the Commission shall have powers to make changes or modifications to the Declaration of Assets Form specified in Form A of the Schedule to this Law as may become necessary in order to give effect to the provisions of this Law.

Investigation of assets and property of a person accused of an offence under this Law

76. Where a person is arrested for an offence under this Law, the Commission shall immediately trace and attach all the assets and properties of the person acquired as a result of such economic and financial crime and shall thereafter cause to be obtained an interim attachment order from the court.

Interim forfeiture Order

77. (1) Where the assets or property of any person arrested for an offence under this Law has been seized or

(2) Any assets or property has been seized by the Commission under this Law, the Commission shall cause an application to be made to the Court for an Interim Order forfeiting the property concerned to the Taraba State Government and the court shall, if satisfied that there is Prima Facie evidence that the property concerned is liable to forfeiture, make an Interim Order forfeiting the property to the Taraba State Government.

Final Order

78. Where a person is convicted of an offence under this Law, the Commission or any authorized officer shall apply to the court for the Final order of confiscation and forfeiture of the convicted person's assets and property acquired or obtained as a result of the crime already subject to an Interim Order under this Law.

Final Disposal of forfeited property

79. (1) A copy of every Final Order forfeiting the asset and property of a person convicted under this Law shall be forwarded to the Commission.

(2) Upon receipt of a final order pursuant to this section, the Secretary to the Commission shall take steps to dispose off the property concerned by sale or otherwise and where the property is sold, the proceeds thereof shall be paid into the Consolidated Revenue Fund of Taraba state.

(3) Where any part of the property included in a Final Order is

money in a bank account or in the possession of any person, the Commission shall cause a copy of the order to be produced and served on the manager or any person in control of the head office or branch of the bank concerned and that manager or person shall forthwith pay over the money to the Commission without any further assurance than this Law and the Commission shall pay the money received into the Consolidated Revenue Fund of Taraba state.

(4) The Attorney General of the state may make rules or regulations for the disposal or sale of any property or assets forfeited pursuant to this Law.

Offences in relation to forfeiture Orders

80. (1) Any person who, without due authorization by the Commission, deals with, sells or otherwise disposes of any property or assets which is the subject of an attachment, Interim Order or Final Order commits an offence and is liable on conviction to imprisonment for a term of five (5) years without the option of a fine.

(2) Any manager or person in control of the head office or branch of a bank or other financial institution who fails to pay over to the Commission upon the production to him of a Final Order commits an offence under this Law and is liable on conviction to imprisonment for a term of not less than one (1) year and not more than three (3) years, without the option of a fine.

Consequences of an acquittal in respect of assets and property

81. (1) Where a person is discharged or acquitted by a court of an offence under this Law, the court may make an order of revocation or confirmation as the case may be, of an Interim Order made pursuant to this Law whichever order is considered just, appropriate or reasonable within the circumstances.

(2) The property may still be attached where a discharge is merely given on technical grounds.

(3) Where an Interim Order is revoked by a Court under subsection (1) of this section, all assets and property of the person concerned shall be released to him by the Commission.

Freezing Order on bank or other financial institutions

82. (1) Notwithstanding anything contained in any other enactment or law, the Chairman of the Commission or any officer authorized by him may, if satisfied that the money in the account of a person is made through the commission of an offence under this Law or any enactments specified under this Law, apply to the court ex-parte for the power to issue or instruct a bank examiner or such other appropriate regulatory authority to

issue an order as specified in Form B of the Schedule to this Law, addressed to the manager of the bank or any person in control of the financial institution where the account is or believed by him to be or the head office of the bank or other financial institution to freeze the account.

(2) The Chairman of the Commission or any officer authorized by him may by an order issued under subsection (1) of this section or by any subsequent order, direct the bank or other financial institution to supply any information and produce books and documents relating to the account and to stop all outward payments, operations or transactions (including any bill of exchange) in respect of the account of the arrested person.

(3) The manager or any other person in control of the financial institution shall take necessary steps to comply with the requirements of the order made pursuant to subsection (2) of this section.

MISCELLANEOUS PROVISIONS

Protection of officers of the commission

83. No legal proceedings, civil or criminal, shall be instituted against any officer of the Commission or any other person assisting such officer for any act which is done in good faith or for any omission in good faith by such officer or other person.

General application to any other offence

84. Notwithstanding any other written law to the contrary, the provisions of this Law shall apply to a prescribed offence regardless of whether the prosecution or any other proceedings in respect of such offence are instituted or taken by an officer of the Commission or a police officer or any other officer having powers to investigate, prosecute or take any proceedings in respect of such offence.

General penalty and sanction for any other offence

85. Any person convicted for an offence under this Law for which no penalty is specifically provided shall be liable to a fine not exceeding (N10,000:00)Ten Thousand Naira or to imprisonment for a term not exceeding two (2) years or both.

Notice of any prosecution by the Police under the Law to be served on the Commission

86. Nothing contained in this Law shall derogate from the powers of a police officer to investigate any offence under this Law or to prosecute any person in respect of any such offence provided that the Police shall bring to the attention of the Commission every case of bribery, corruption or fraud being investigated or prosecuted by them within Taraba State after the coming into force of this Law.

PROVISIONS RELATING TO CHAIRMAN OF THE COMMISSION

Chairman's powers to amend or revoke any Order or notice

87. (1) The Chairman of the Commission may at any time amend or revoke any order or notice which has been made or given by him in exercise of any power conferred on him under this Law.

PROVIDED THAT the revocation of any such notice or order shall not debar the Chairman of the Commission from issuing any fresh order or notice against any person or thing affected by the earlier order or notice.

(2) The revocation or amendment of an order or notice under subsection (1) may contain consequential, ancillary or incidental matters relevant to such revocation or amendment.

Chairman's power to obtain "information"

88. (1) Notwithstanding any written law or rule of law to the contrary, the Chairman of the Commission, if he has reasonable grounds to believe, arising from investigation carried out by an officer of the Commission, that any offence under this Law has been committed, may by written notice:

(a) require any person suspected of having committed such offence to furnish a statement in writing on oath or affirmation and:

(i) identify every property, whether movable or immovable, whether within or outside Taraba State, belonging to him or in his possession or in which he has any interest, whether legal or equitable and specifying the date on which each of the property so identified was acquired and the manner in which it was acquired, whether by way of any dealing, bequest, devise, inheritance or any other manner;

(ii) identify every property sent out of Taraba State by him during such period as may be specified in the notice;

(iii) set out the estimated value and location of each of the properties identified under sub-paragraphs (I) and (ii), and if any of such properties cannot be located, the reason therefore;

(iv) state in respect of each of the property

identified under sub-paragraphs (i) and (ii) whether the property is held by him or by any other person on his behalf or whether it has diminished in value since its acquisition by him or and whether it has been commingled with other property which cannot be separated or divided without difficulty;

(v) set out all other information relating to his property, business, travel or other activities as may be specified in the notice and

(vi) set out all his sources of income, including earnings and gifts or other assets for such period and

(b) require any relative or associate of the person referred to in sub-section (1) (a) or any other person whom the Chairman of the Commission has reasonable grounds to believe is able to assist in the investigation, to furnish a statement in writing on oath or affirmation and

(i) identify every property, whether movable or immovable, whether within or outside Taraba State, belonging to him or in his possession or in which such person has any interest, whether legal or equitable and specifying the date on which each of the property identified was acquired and the manner in which it was acquired, whether by way of any dealing, bequest, devise, inheritance or any other manner;

(ii) identify every property sent out of Taraba State by him during such period as may be specified in the notice;

(iii) set out the estimated value and location of each of the properties identified under sub-paragraphs (I) and (ii) and if any of such properties cannot be located, the reason therefore;

(iv) state in respect of each of the property identified under sub-paragraphs (i) and (ii) whether the property is held by him or by any other person on his behalf or whether it has been transferred, sold, or

kept with any person or whether it has diminished in value since its acquisition by him or whether it has been commingled with other property which cannot be separated or divided without difficulty;

(v) set out all other information relating to each of the property identified under sub-paragraphs (i) and (ii), and the business, travel or other activities of such person and

(vi) set out all the sources of income, earnings, gifts or other assets for such period and

(c) require any officer of any bank or financial institution or any person who is in any manner or to any extent responsible for the management and control of the affairs of any bank or any financial institution to furnish copies of any or all accounts, documents and records relating to any person to whom a notice may be issued under paragraphs (a) or (b).

(2) Where the Chairman of the Commission has reasonable grounds to believe that any Public Officer who has been served with the written notice referred to in sub-section (1) owns, possesses, controls or holds any interest in any property which is excessive, having regard to his present or past emoluments and all other relevant circumstances, the Chairman may by written direction require him to furnish a statement on oath or affirmation explaining how he was able to own, possess, control or hold such excess and if he fails to explain satisfactorily such excess, he shall be presumed to have used his office to corruptly enrich or gratify himself and charged accordingly.

(3) Every person to whom a notice or direction is sent by the Chairman under this section shall state the truth and disclose all information which is within his knowledge or which is available to him or which is capable of being obtained by him.

Powers of the Chairman to make Rules

89. The Chairman of the Commission may make rules for giving effect to the provisions of this Law and without prejudice to the generality of this provisions, may make rules:

(a) providing for the form of any notice, order, declaration or any other matter under this Law and

(b) for the service or delivery of any notice, order, direction, instruction, Summons or other thing to be done under this Law.

Right of appeal

90. A person convicted for an offence under this Law or any other law prohibiting Bribery or Corruption shall have and exercise any or all such rights of appeal as conferred by the Constitution of the Federal Republic of Nigeria in such case.

Seal of the Commission

91. (1) The common seal of the Commission shall be determined by the Commission and affixing of the common seal will be authenticated by the signature of the Chairman and the Secretary/Legal Adviser.

(2) The accounts shall be audited annually by external auditors appointed by the Commission from a list of approved auditors provided by the Auditor-General of the State in accordance with the Audit Law.

Submission of Progress Report by the Commission

92. (1) The Commission shall submit a progress report of its activities to the Office of the Governor and to the House of Assembly of the State.

(2) The report referred to in subsection (1) of this section shall be submitted on yearly basis, not later than 31st day of December of every year.

SCHEDULE

CONFIDENTIAL FORM A

TARABA STATE PUBLIC COMPLAINTS AND ANTI-CORRUPTION COMMISSION (ESTABLISHMENT) LAW, 2021

Declaration of Assets Form

To be completed in TRIPLICATE and in BLOCK LETTERS or typed

All available information should be included

Important:

It is an offence punishable up to a maximum of five years imprisonment under this Law to:

(A) (i) knowingly fail to make full disclosure of your assets and liabilities;

(ii) knowingly make a declaration that is false;

(iii) fail, neglect or refuse to make a declaration or furnish any information required.

(B) (i) Each item is to be completed. If it does not apply, the person affected must write "nil" or "none" in the space. Where necessary, an extra sheet or sheets may be used and attached to this form by the person affected.

(ii) The Form shall be addressed to the Chairman or any other officer of the Commission authorized by him.

I.....being accused of an offence ..... under the Taraba State Public Complaints and Anti-Corruption Commission (Establishment) Law, 2021.
hereby declare my assets as follows:-

12. Amount held in own account
    i. Cash in hand .....
    ii. Cash at bank.....
    iii. Outside Nigeria (Countries/Banks to be named).....
13. Amount held on behalf of or as trustee for any person other than your wife/husband
    i. Cash in hand.....
    ii. Cash at bank
    iii. Outside Nigeria (Countries/Banks to be named).....
14. Loans or advances made.....
15. Loans or advances received.....
16. Amount held on behalf of or as trustee of wife/husband
    i. Cash in hand.....
    ii. Cash at bank.....

iii. Outside Nigeria (Countries/Banks to be named).....

17. Wife's/husband's/children's account held (beneficial or otherwise)
    i. Cash in hand.....
    ii. Cash at bank
    iii. Outside Nigeria (Countries /Banks to be named)
18. Government securities including premium bonds and other interests held in companies, firms or partnerships (giving names of companies, firms and partnerships):
    (a) By you (here state the bonds, etc)
    (b) By wife (wives)/husband (here state the bonds, etc)
    (c) By children (here state the bonds, etc)
19. Property in Nigeria in which you are interested in giving date when acquired:
    i. Land;
    ii. Buildings;
    iii. Other property, (if any).
20. Membership, ownership, directorship, shareholding, or other related interest in:
    i. A Company incorporated in Nigeria;
    ii. A Company incorporated outside Nigeria;
    iii. A Partnership or sole proprietorship.
21. Property outside Nigeria in which you are interested in giving date when acquired:
    i. Land;
    ii. Buildings;
    iii. Other property, (if any).
22. Property outside Nigeria in which any wife/husband* is interested in giving date when acquired:
    i. Land;
    ii. Buildings;
    iii. Other property, (if any).
23. Property in Nigeria in which any wife/husband* is interested in giving a date when acquired
    i. Land;
    ii. Buildings;
    iii. Other Property, (if any):
24. Property in Nigeria in which any child of yours is interested in giving date when acquired:
    i. Land;
    ii. Buildings;

iii. Other property, (if any).

25. Property outside Nigeria in which any child of yours is interested in giving date when acquired:
    i. Land;
    ii. Buildings;
    iii. Other property, (if any).
26. Names of other dependent relatives:
27. Estate in which you are interested as trustee or beneficially interested (Name of deceased or trustee).
28. Property held by any person on your behalf: (in or outside Nigeria)
    i. Cash in hand;
    ii. Cash at bank;
    iii. Land;
    iv. Buildings;
    v. Other Properties.

If outside Nigeria, insert names of countries and banks.....

.....
Signature of Accused Person

.....
Signature and Address of Witness

SCHEDULE
FORM A
(SECTION 2)

This printed impression has been compared by me with the Law which has passed the Taraba State House of Assembly and found by me to be a true and correctly printed copy of the said Law

Mella K. Orngu (JP)
Clerk of the House of Assembly

FORM B
SECTION 4 (1)

Assented to by me this 17th day of November, 2021

DARIUS DICKSON ISHAKU
Executive Governor, Taraba State

FORM C
SECTION 4(2)

Assent withheld by me this.....day of.....2021

.....
Executive Governor

FORM D
SECTION 4(3)

Passed again by the Taraba State House of Assembly by two thirds Majority this.....day of.....2021

.....
Speaker