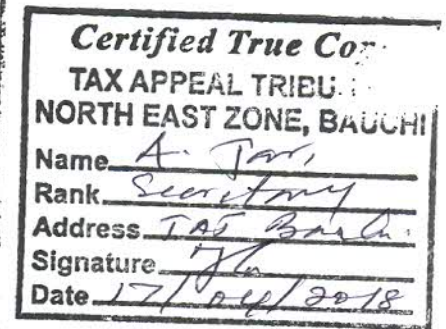


IN THE TAX APPEAL TRIBUNAL
IN THE NORTH EAST ZONE
HOLDEN AT BAUCHI

THIS 25TH DAY OF MAY, 2016.



HON. HALIMA S. MOHAMMED	-	-	CHAIRMAN
HON. NGOZI AMALIRI	-	-	COMMISSIONER
HON. SUNDAY IDAM ISU	-	-	COMMISSIONER
HON. ALIYU ABBAS BELLO	-	-	COMMISSIONER

APP NO.: TAT/NEZ/009/2015

BETWEEN

FEDERAL INLAND REVENUE SERVICE APPELLANT
AND
YANKARI RESORT AND SAFARI LIMITED RESPONDENT

CONSENT JUDGEMENT

The Appellant commenced this action by way of a notice of Appeal dated 3rd December, 2015. The Appellant being dissatisfied with the Respondent's action wherein the Respondent refused, failed or neglected to remit the sum of **₦2,100,673.73** (Two Million, One Hundred Thousand, Six Hundred and Seventy-Three Naira Seventy-Three Kobo) only (inclusive of Penalty and Interest) for Value Added Tax (VAT) and Withholding Tax (WHT) for the period 2010 to 2015, despite several letters of demand made by the Appellant.

The Appellant seeks the following reliefs from the Tribunal:-

1. AN ORDER of the Tribunal compelling the Respondent to pay the Appellant the sum **₦2,100,673.73** (Two Million, One Hundred Thousand, Six Hundred and Seventy-Three Naira Seventy-Three

Kobo) only inclusive Penalty and Interest as tax due from the Respondent to the Appellant for the period of 2010 to 2015.

2. Any other Order(s) as the Tribunal may deem fit to make in the circumstance of this case.

At the commencement of hearing, the parties resolved to settle the matter amicably out of court and this Tribunal granted the application of the parties and urged them to report the outcome of the settlement to the Tribunal. The parties drew up the terms of settlement and filed same in the Registry of the Tribunal on 16th February, 2016.

The Respondent paid the sum of **₦300,673.73** (Three Hundred Thousand, Six Hundred and Seventy-Three Naira Seventy-Three Kobo) only on 18th February, 2016.

By the said terms of settlement filed in the Registry of the Tribunal on 16th February, 2016, the parties resolved as follows:-

- The Respondent request the privilege of paying the tax shown above in instalments. The Respondent agreed (sic) to pay this tax, together with additions provided by the law as follows:-
- The Respondent paid the sum of **₦300,673.73** (Three Hundred Thousand, Six Hundred and Seventy-Three Naira Seventy-Three Kobo) only on 29th day of February, 2016 and N200,000.00 (Two Hundred Thousand Naira) only to be paid not later than 31st day of each month until the liability is paid in full.

The Respondent understands that failure to pay as shown, or failure to pay additional taxes and file returns that become due during this agreement, will default the agreement. The Respondent also understands that this

Certified True Copy	
TAX APPEAL TRIBUNAL	
NORTH EAST ZONE, BAUCHI	
Name <u>A. S. Sani</u>	CONSENT JUDGEMENT BETWEEN: APPEAL NO.: TAT/NEZ/009/2015; FEDERAL INLAND REVENUE SERVICE
Rank <u>Secretary</u>	Vs YANKARI RESORT & SAFARI LIMITED 25 TH DAY OF MAY, 2016
Address <u>Taj Bank</u>	
Signature <u>[Signature]</u>	
Date <u>17/05/2018</u>	

agreement may be subject to a later review of Respondent's financial condition which could result in this agreement being re-evaluated or cancelled. The Respondent also understands that the agreement is based on financial information he has provided and may be defaulted if that information is not accurate. The Respondent accepts that if he defaults on this agreement, the amount he owes (sic) may be collected by seizure of and sale of his property.

This is the Judgement of the Tribunal.

Dated this 25th day of May, 2016.


.....
CHAIRMAN

RIGHT OF APPEAL

Any party dissatisfied with this decision of the Tribunal may appeal against it on a point of law to the Federal High Court upon giving notice in writing to the Secretary within thirty (30) days from the date on which such decision was made.

