



**KEBBI STATE
OF NIGERIA
BILL NO: ... OF 2022**

A BILL FOR A LAW TO REPEAL AND RE-ENACT LAW NO. 10 OF 2020, THE ADMINISTRATION AND COLLECTION OF REVENUE DUE TO THE STATE GOVERNMENT AND LOCAL GOVERNMENT COUNCILS AND TO ESTABLISH THE RELEVANT ADMINISTRATIVE STRUCTURES CONNECTED THEREWITH.

BE IT ENACTED by the Kebbi State House of Assembly as follows: -

PART 1

Citation and Commencement

1. This Bill may be cited as the Administration and Collection of Revenue Due to the State and Local Government Councils and Establish the Administrative Structures Bill, 2022 and shall come into effect on the Day of2022.

Interpretation

2. In this Bill, unless the context otherwise requires:-

“**Authorized Officer**” means any person employed in the Internal Revenue Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the chairman to perform or carry out specific functions under the Board of Internal Revenue Service established under Section **3** of this Bill,

“**Board**” means kebbi state Board of Internal Revenue Services establish under section 3 of this Bill.

“**Book**” includes any register, document or other records of information and any account or accounting record however **compiled**, recorded, or **stored**, whether in written or printed form or micro-film, digital, magnetic or electronic form **or** otherwise;

“Chairman” means the Executive chairman of the State Internal Revenue Service/Board; -

“Commissioner” includes the Commissioner charged with responsibility for matters relating to Finance and Commissioner for a particular Ministry referred to in the Bill;

“Consultants” include accountants, legal practitioners or any other recognized professionals that have been certified by the chartered Institute of Taxation of Nigeria, the Institute of chartered Accountants of Nigeria or other relevant professional bodies in Nigeria as the case may be;

“Document” includes any record of information supporting accounts and accounting records, including reports or correspondence or memorandum or minutes of meetings, however, compiled, record or stored, whether in written or printed form or micro-film, digital, magnetic, electronic or optical form or otherwise and all types of information stored on computers and any other similar equipment;

“Government” means the Government of Kebbi State and shall include a Local Government Council;

“Member” means a member of the Board appointed under section 5 of this Law and includes the Chairman;

“Ministry” means the Ministry charged with the responsibility for matters relating to Finance;

“Non-payment of fee” means the application is void and shall not be treated;

“Officer” means any person employed in the Internal Revenue Service;

“Payment of fees” means the fees prescribed in the schedules which shall be collected by the Ministries, Board, Commissions and Agencies respectively;

“Person” includes a company or body corporate and any incorporated body of persons;

“Principal Law” means administration and collection of Revenue Due to State and Local Government Councils Law 2020;

“Processing fees” means the fee collected for the processing of any application known as processing fees under any column of the schedules;

“Private dwelling” means any building or part of a building occupied as residential accommodation (including any garage, shed and other building used in connection therewith);

“State” means Kebbi State of Nigeria;

“Tax” includes any duty, levy or revenue accruable to the Government in full or in part under this Law, or any enactment or law;

“Taxable person” includes an individual or body of individuals, family, corporation sole, trustee or executor or a person who carries out in a place an economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade of business or person or agency of government acting in that capacity.

PART II

ESTABLISHMENT OF STATE BOARD OF INTERNAL REVENUE

3(1). There is established a Board to be known as the Kebbi State Board of Internal Revenue (referred to in this law as “the Board”) whose operational arm shall be known as the State Internal Revenue Service (referred to in this Law, as “the Internal Revenue Service”)

(2). The Board –

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

(b) may sue or be sued in its own name; and

(c) may acquire, hold and dispose of any property or interest in property, movable or immovable for the purpose of carrying out its functions under this Law.

(3). The Board shall have such powers and duties as are conferred on it by this Law or **any** other Law.

(1) There is hereby established for the state a single Central revenue account (herein after called “the Account”) for all the internally generated revenue of the state.

(2) The account should be utilized by SIRS for the purpose of capturing the total revenue collection of the state.

(3) The account shall be maintained and operated with the designated IGR reporting Bank, which shall account for all revenues collected by Lead Bank through designated collecting Bank as may from time to time be authorized by the Governor or any other person authorized by him.

Object of the Service.

4. The object of the service (Board) shall be to control and administer the various taxes non tax revenues and laws specified in the schedule or other laws made or to be made from time to time by the National Assembly, State Assembly or other regulations of the State and to account for such taxes and non tax revenue collected in the State.

PART III ESTABLISHMENT OF THE GOVERNING BOARD

Establishment, Appointment and Composition of Members of the Board

5(1) There is hereby established for the Board a Governing (“In this Law referred to as the Board”) which shall exercise overall supervision of the Board as specified in this Law

(2) The Executive chairman and Members of the Board shall be appointed by the Governor subject to the confirmation by the house of Assembly and shall comprise:-

(a) The Executive Chairman who shall be:

- (i) A person knowledgeable and experience in tax matters;
- (ii) The Executive head of the Internal Revenue Service.

- (b) Head of Departments to be appointed from each of the following Ministries on the recommendation of the Commissioner.
- (i) Finance;
 - (ii) Budget and Planning;
 - (iii) Lands;
 - (iv) Commerce;
 - (v) Local Government & Chieftaincy Affairs;
 - (vi) Transport;
 - (vii) Agriculture
- (c) Three Local Government Council Chairmen one from each Senatorial District in the State to be appointed by the Governor.
- (d) Two persons from the Internal Revenue Service not below the level of a Director;
- (e) A representative of the Attorney General of the State, who shall be an officer and not below the level of a Director;
- (f) Three other persons who shall be members of a relevant professional body and knowledgeable in tax matters to be nominated by the Governor on their personal merit;
- (g) A representative of traditional, religious and civil society groups; and
- (h) The Secretary to the Internal Revenue Service who shall also be the Secretary and an ex-officio member of the Board.

Tenure and remuneration of members.

- 6(1) The Executive Chairman and other members of the Board other than the ex-officio members shall hold office;
- (a) For a term of 4 Years and renewable once only; and
 - (b) On such terms and conditions as may be specified by the Governor in their letters of appointment.
- (2) The Chairman and members of the Board excluding the ex-officio members shall be paid such emoluments, allowances and benefits as the Governor may, from time to time determine.

Office of the Chairman

7. The chairman of the Board shall: -
- (a) Be the executive and accounting officer of the Internal Revenue Service;

- (b) Be responsible for the execution of the tax policies of government and the day to day administration of the Internal Revenue Service; and
- (c) Hold office on such terms and conditions as may be specified in this law and in his letter of appointment.

Accountability.

8(1) The Chairman, as the Chief Executive and Accounting Officer of the Internal Revenue Service, shall-

- (a) Keep proper accounting records, in accordance with standard accounting practice and financial regulations of the State in respect of-
 - (i). all revenue and expenditure of the Internal Revenue Service;
 - (ii) All its assets, liabilities and other financial transactions; and
 - (iii). All other revenue collected by the service including income on investments;
- (b) Prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practice; and
- (c) Ensure that the available accounting records of the Internal Revenue Service are adequate, in line with financial regulations and prepared by qualified personnel who must be a member of a recognized professional body.

Secretary to the Board.

9(1) The Secretary to the Board shall: -

- (a) issue notices of meeting of the Board;
- (b) keep the records of the proceedings of the Board; and
- (c) carry out such duties as the Chairman or the Board may from time to time direct.

Meetings of the Board

10(1) The Secretary shall summon a meeting of the Board whenever business requiring its attention warrants same or on the request of the Chairman or two thirds of its members.

- (2). Any five members of the Board, one of whom shall be the chairman or a Director, shall constitute a quorum.

(3). A majority decision of the members on any matter obtained by the Secretary in written correspondence shall be treated in all respect as though it were a decision of the Board in an actual meeting unless any member has requested the submission of the matter to such meeting.

Removal of a Members. 11. Notwithstanding the provisions of section 4 of the law, the Chairman or a member of the Board shall cease to hold office if: -

- (a) He resigns his appointment as member of the Board by notice, under his hand, addressed to the Governor; or
- (b) He becomes of unsound mind; or
- (c) He becomes incapable of carrying on the functions of the office either arising from an infirmity of mind or body; or
- (d) He is convicted of a felony or on any offence involving dishonesty or corruption; or
- (e) He becomes bankrupt or makes a compromise with his creditors; or
- (f) The Governor is satisfied that it is not in the interest of the service or of the public for the person to continue in office and the Governor removes him from office; or
- (g) He has been found guilty of a breach of the code of conduct or other serious misconduct in relation to his duties; or
- (h) In the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession in any part of the world by an order of a competent authority; or
- (i) In the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold the office.
- (j) If any member of the Board ceases to hold office under this Law, before the expiration of the term for which he is appointed, another person shall be appointed to the Board in place of such person and the new member of the Board shall there upon complete the remaining term.

PART IV
POWERS AND FUNCTIONS OF THE BOARD

Functions of the Board.

12. The Board shall be responsible for: -

- (1) Notwithstanding the provision of any other law in the state the Board shall have exclusive powers to control, administer, impose and collect different taxes and levies and other forms of revenue due to the state, and Local Governments as provided by the law.
- (2) The collection of all taxes levies, fees, fines, and rates collectable by all MDA's and the LGA in the state is delegated to the Board.
- (3) The Board shall be responsible for ensuring the effective and optimum collection of all revenue including levies, fees, fines and penalties due to the state from all MDA's and the LGA under the relevant laws. Provided that the Board may liaise with the MDS's concerned in the exercise of its powers under this section
- (4) Providing general policy guideline regarding the functions of the Internal Revenue Service and supervising the implementation of such policies;
 - i. Ensuring the effective and optimum collection of all revenues, including levies and penalties due to the State Government under the relevant Federal and State laws;
 - ii. Doing all such things that may be deemed necessary and expedient for the assessment and collection of revenue;
 - iii. Accounting for all sums so collected in a manner to be prescribed by the Governor;
 - iv. Making recommendations, where appropriate, to the Joint Tax Board on Tax policy, tax reform, tax registration, tax treaties and exemptions as may be required from time to time;
 - v. Appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
 - vi. Making recommendation to the Governor regarding the terms and conditions of employment and the remuneration of staff of the Internal Revenue Service;
 - vii. Controlling the management of the Internal Revenue Service on matters of policy, subject to the provisions of

any regulations setting up the Internal Revenue Service;
and

- viii. Doing such other things as are in the opinion of the Board necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law.

Powers of the Board

13(1) The Board shall be autonomous in the day to day running of the technical, professional, administrative and financial affairs of the Internal Revenue Service.

(2) The Board may appoint such other persons to be employees of the service in position created by the Board and on such terms and conditions as shall be laid down by the Board subject to the provisions of this law or any other enactment.

(3) The Board may, by notice in the Gazette of the State Government or in writing authorize any person within or outside Nigeria to-

- (a) Perform or exercise on behalf of the Board, any functions, duty or power conferred on the Board; and
- (b) Receive any notice or other document to be given or delivered to or in consequence of this law or any subsidiary legislation made under it.

(4) Whenever the Board shall consider it necessary with respect to any revenue due to the State, the Board may acquire, hold and dispose of any property taken as security for or in satisfaction of the sum due or of any judgment debt due in respect of any revenue shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the Governor.

(5) The Board shall subject to such conditions as it may determine appoint and employ practicing tax practitioners or chartered accountants as monitoring agents to collect information through tax audit and monitor compliance with relevant tax laws except as it related to Income Tax Assessment, to do any act required to be done by it in the execution of its functions under this law with the aim of achieving the Internally Generated Revenue target of the State Government.

(6) The Board may, subject to prevailing conditions, appoint and employ consultants, including tax consultants or accountants, and agents to transact any business or to do any act required to be transacted or done in the execution of its functions or for carrying into effect the purpose of this Law.

PART V
MANAGEMENT AND STAFF OF THE BOARD

Staff Regulations.

14(1) Subject to the provisions of this Law, the Board may make staff regulations relating generally to the conditions of service of the staff and in particular such regulations may provide for: -

- (a) The appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Internal Revenue Service; and
- (b) Appeals by staff or employees against dismissal or other disciplinary measures, and until such regulation are made, any instrument relating to conditions of service in the public service of the State shall be applicable, with such modifications as may be necessary to the employees of the Service.

(2) The Staff regulations made under sub-section (1) of this section shall not have effect until approved by the Governor, and when so approved they must be published in the State Gazette by the Internal Revenue Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Internal Revenue Service may from time to time determine.

(3) If the Board thinks it expedient that any vacancy in the Internal Revenue Service should be filled by a person holding office in the Civil Service of the State, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Commission, cause such vacancy to be filled by way of secondment or transfer.

(4) Employment in the Internal Revenue Service shall be subject to the provisions of the pension legislation for the time being in force in the State and accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribe under the relevant law.

(5) The terms and conditions of service including remuneration, allowances, benefits and pensions of the employees of the Internal Revenue Service shall be determined by the Board, subject to the approval of the Governor.

*Establishment of
Technical
Committee of the
Board.*

15(1) There shall be a Technical Committee of the Board (referred to in this Law as “the Technical Committee”) which comprises:-

- (a) The Chairman of the Board;
- (b) Two Directors appointed to the Board from within the Internal Revenue Service;
- (c) The Honourable Attorney-General or the Solicitor General;
- (d) The Secretary of the Internal Revenue Service who is also the Secretary to the Board;

(2). The Technical Committee shall:-

- (a) have power to co-opt additional staff from within the Internal Revenue Service and persons from the private sector who are experienced in revenue matters for the effective discharge of its duties;
- (b) consider all matters that require professional and technical expertise and make recommendation to the Board;
- (c) advice the Board on all its powers and duties specifically mentioned in Section 10 and 11 of this Law; and
- (d) attend to such other matters as may, from time to time, be referred to it by the Board.

Fund of the Board.

16. The Board shall establish and maintain a fund which shall consist of and to which shall be credited-

- (a) An amount not less than 7% and not more than 10% of all revenue collected by the Internal Revenue Service in preceding year as may be appropriated by the State House of Assembly as administrative charge or cost of collection;
- (b) All other moneys which may, from time to time, accrue to the Board for other services including the disposal, lease or hire of or any dealing with, any property vested in or acquired by the Board;
- (c) All sums of money accruing to the Board or the Internal Revenue Service by way of grants-in-aid, gifts, testamentary dispositions and endowments and contributions from any source whatsoever; and

- (d) Such monies as may from time to time be granted to the Board by the State Government or donor agencies provided such grants are not intended for purposes contrary to the objects and functions of the Board.

Expenditure of the Board,

17. The Board shall defray from the fund established pursuant to Section 14 of this Law all the amounts payable under or in pursuance of this Law being sums representing-

- (a) Any allowances or other payments due to the Chairman and other members of the Board;
- (b) Reimbursements to members of the Board of any committee set up by the Board for such expenses as may be expressly authorized by the Board or the Internal Revenue Service;
- (c) All remunerations, allowances or other costs of employment of the staff of the Internal Revenue Service;
- (d) Pensions and other retirement benefits payable under or pursuant to this law or any other enactment;
- (e) Cost of acquisition and upkeep of premises belonging to or occupied by the Internal Revenue Service and any other capital expenditure of the Internal Revenue Service;
- (f) Investment, maintenance of utilities, staff promotion, training research and similar activities;
- (g) All other costs that may be necessary for the day to day operations of the Internal Revenue Service; and
- (h) Any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Internal Revenue Service.

18. The Internal Revenue Service shall cause to be prepared, not later than the 30th day of December of each year, an estimate of its income and expenditure for the succeeded year.

Accounts and Audit.

19. The Internal Revenue Service shall cause proper accounts and records to be kept and such accounts shall, not later than six months after the end of each year, be audited by auditors appointed by the Board from the list and in accordance with the guidelines supplied by the Auditor-General.

Annual report etc.

20(1) The Internal Revenue Service shall, not later than the 30th day of December in each year, submit to the Auditor-General of

the State, a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Internal Revenue Service.

(2). The Auditor-General shall within 30 days of receipt of the report-

(a) present a copy of the report to the State Executive Governor; and

(b) present a copy of the report to the State House of Assembly.

Power to accept gifts.

21(1) The Internal Revenue Service may accept gifts of land, Money or other property on such terms and conditions, if any may be specified by the person or organization making the gift.

(2). The Internal Revenue Service shall not accept any gift if the conditions attached to it are inconsistent with its functions.

Power to borrow.

22. The Internal Revenue Service may, with the approval of the State House of Assembly, borrow by way of loan, overdraft or otherwise from any source such sums as it may require for the performance of its functions and meeting its obligation under this Law.

Refunds to tax Payers.

23(1) After proper auditing, the Internal Revenue Service shall Refund to tax payers such overpayment of tax as is due.

(2). The Internal Revenue Service shall decide who is eligible for refund, subject to such rules and conditions as may be approved by the Board.

(3). The refund shall be made within ninety (90) days of the decision of the Internal Revenue Service made pursuant to subsection (2) of this Section, with the option of setting of the amount due against future tax.

Powers and Functions of the Internal Revenue Service

24. The Internal Revenue Service shall have power to-

(a). assess all persons chargeable with tax in the state;

- (b). collect, recover and pay to the designated account any tax or levy due to the State Government under this or any other enactment;
- (c). enforce payment of due taxes;
- (d). in collaboration with the relevant ministries and agencies review the tax regime and promote the application of tax revenue to stimulate economic activities and development.
- (e). in collaboration with the relevant law enforcement agencies, carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with the provisions of this or any other relevant enactment;
- (f). make, from time to time, a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion and such other losses (or revenue foregone) arising from tax waiver and other related matters;
- (g). adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
- (h). adopt measures which include compliance, enforcement and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detection and prevention of non-compliance;
- (i). collaborate and facilitate rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;
- (j). undertake exchange of personnel or other experts with complementary agencies for purposes of comparative and capacity building;
- (k). establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the persons involved;
- (l). provide and maintain access to an up-to-date adequate data and information on all taxable persons, individuals or corporations, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
- (m). maintain, database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other terms of assets relating to tax waiver, fraud or evasion;

- (n) undertake research and similar measures with a view of stimulating economic development and determining the extent and effects of tax fraud or evasion and make recommendations to the government on appropriate intervention and preventive measures;
- (o) collate and keep under review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- (p) maintain a liaison with the office of the Attorney-General of the State, all governments, security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
- (q) issue taxpayer identification number to every taxable person in the State;
- (r) from time to time specify the form of returns, claims, statement and notices necessary for the administration of the powers conferred on it by this Law or any other enactment;
- (s). carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State; and
- (t) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law.
- (u) Deduct from source any unpaid or accrued Tax and Levy due to the State Government.

PART VI
ESTABLISHMENT OF LOCAL GOVERNMENT REVENUE
COMMITTEE

*Establishment of
Local Government
Revenue
Committee.*

25(1) There is established for each Local Government Area of the State a Committee to be known as the Local Government Revenue Committee (referred to in this law as the “Revenue Committee”)

- (2). The Revenue Committee shall comprise of the following:-
 - (a). A person vast in revenue matters appointed by the Local Government Council, (not being a political

- a local Government Council as the Chairman;
- P (b). Three heads of department of the Local Government
P Council; viz:-
o (i) Legal;
i (ii) Treasury;
n (iii). Any other department
t
e
e
- (c). Three other persons experienced in Revenue matters
be appointed by the Chairman of the Local
Government on their personal merits to represent
the geo-political areas of the Local Government.
- o (d). Area Revenue Officer in the Local Government to
r serve as Secretary.

P (3). All appointments made pursuant to this Section shall be
u subject to the approval of the Legislative Arm of the Council.
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*Functions of the
Revenue*

26(1) The Revenue Committee shall be responsible for the
assessment and collection of all taxes, fines, rates, charge
or revenue under its jurisdiction and shall account for all
amounts so collected in a manner to be prescribed by the
Chairman of the Local Government, subject to the financial
memorandum and guidelines on Local Government
Administration.

(2). The Revenue Committee shall be autonomous of the Local
Government Treasury and shall be responsible for the day-to-
day administration of the Department or personnel which forms
its operational arm.

w (3) The Chairman and members of the Local Government
i Revenue Committee shall hold office:-
t a. For a period of two (2) years renewable once; and
h b. Their remuneration may be as specified by Local Government
i Council Chairman in their letters of appointment.
n

t (4) The quorum of any meeting of the Local Government
h Revenue Committee shall be by two-third of the members of the
e Committee.

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PART VII
JOINT STATE REVENUE COMMITTEE

*Establishment and
Composition of Joint
State Revenue
Committee.*

27. There is established for the State a Joint State Revenue Committee which shall comprise:-

- (a). the Chairman of the State Internal Revenue Service as the Chairman;
- (b). the Chairman of each Local Government Revenue Committee in the State;
- (c). a representative of the State Ministry responsible for Local Government affairs not below the level of a Director;
- (d). the Legal Adviser of the State Internal Revenue Service; and
- (e). the Secretary to the Committee, who shall be a staff of the State Internal Revenue Service.

*Functions of Joint
Revenue
Committee.*

28. The functions of the State Joint Revenue Committee shall be to:-

- (a). harmonize revenue administration in the State;
- (b). deal with revenue matters of common concern to the State and Local Government authorities;
- (c). enlighten members of the public generally on State and Local Government revenue matters;
- (d). consider relevant resolutions of the Joint Tax Board for implementation in the State; and
- (e). advise the Joint Tax Board and the State and Local Government on revenue matters.

*Designation of
Magistrates to
Adjudicate on
Revenue matters.*

29. The Chief Judge shall designate in each Local Government at least two Magistrates who shall give priority to matters affecting the revenue of the State and of the relevant Local Government Council.

*Definition of
revenue Collector.*

30. (1) For the purpose of this Law, a revenue collector means a duly authorized officer or any other person of the State Internal Revenue Service or of a Local Government Revenue Committee.

(2). The production by a revenue collector of an identity card and certificate or warrant:-

- (a). issued by and having printed thereon the office of the relevant revenue authority;
- (b). setting out his full names, and stating that he is authorized to exercise the functions of a Revenue Collector, shall be sufficient evidence that the Revenue Collector is duly authorized for the purpose of this Law.

Mode of payment.

31. Except as otherwise provided in any law, revenue due to any authority in the State shall be payable by cash, bank draft, electronic debit or credit card, or money transfer into any of the banks designated by the Board or Chairman of the relevant Local Government Council entitled to receive such revenues.

32. (1) If any person disputes an assessment, he may apply to the Board, by notice of objection in writing, to review and to revise the assessment, and such application shall state precisely the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.

(2). On receipt of a notice of objection, the Board may require the person giving that notice to furnish such particulars and to produce such books or other documents as the Board may deem necessary, and may summon any person who may be able to give information which is material to the determination of the objection to attend an examination by an officer of the Internal Revenue Division on Oath or otherwise.

(3). In the event of any person who has objected to an assessment agreeing with the Board as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such.

Provided that, if an application for revision under the provisions of this section fails to agree with the Board on the amount of the tax chargeable, the Board shall give notice of refusal to amend the assessment as desired by such person and pay the revised assessment to such amount as the Board may, according to the best of its judgment, determine and give notice of the revised assessment and of the tax payable together with notice of refusal to amend the revised assessment and whenever requisite, any reference in this law to an assessment or to an additional assessment shall be treated as a reference to an assessment or

to an additional assessment as revised under the provision of the proviso.

*Errors and defects
Assessment and
Notice.*

33. No assessment warrant, notice or other proceedings made in accordance with the provisions of this law or any other revenue law in force in the State shall be quashed or deemed to be void or voidable by want of form, mistake, defect or omission if the same is in substance in conformity with this Law or other applicable law and if the person charged or intended to be charged or affected by it, **is to common intent** and understanding designated there from.

PART VIII TAX ADMINISTRATION AND ENFORCEMENT

*Administration of
tax laws.*

34. (1) The Internal Revenue Service shall have power to administer any law on taxation in respect of which the State House of Assembly or the National Assembly conferred power on it.

(2). Any Ministry, Department or Agency of the State Government charge with the collection of any revenue whatsoever shall do so with the full knowledge, direction and control of the State Internal Revenue Service.

(3). Any sums collected by the MDA's as in subsection 2 above shall be deposited within 24 hours into a designated revenue account provided by the SIRS. And that SIRS should be informed in writing within 72 hours, giving particulars of the sums collected and deposited.

(4). No MDAs should open or maintain a revenue account without the consent and approval of the Executive Chairman of the Internal revenue service.

(5). The Executive Chairman of the Internal Revenue Service shall have the power under this law to freeze and transfer all the funds illegally maintain in the unauthorized account (s) into the consolidated revenue account of the state.

*Call for returns,
Books, documents
and information.*

35. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization the Internal Revenue Service may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to:-

- (a). Complete and deliver to the Internal Revenue Service any return specified in such notice;
- (b). Appear personally before an officer of the Internal Revenue Service for examination with respect to any matter relating to such profits or income;
- (c). Produce or cause to be produced for examination, books, documents and any other information at the place and time stated in the notice, which may be from day to day for such period as the Internal Revenue Service may deem necessary; or
- (d). Give orally or in writing any other information including a name and address specified in such notice.

(2). For the purpose of paragraph (a) to (d) of sub-section (1) of this Section, the time specified by such notice shall not be less than seven (7) days from the date of service of such notice except that an officer of the Internal Revenue Service not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in paragraphs (a) to (d) of sub-section (1), without giving any of the required notices set out in this Section.

(3). A person who contravenes the provisions of this section is, in respect of each offence, liable on conviction to a fine equivalent to 100 per cent of his actual tax liability.

(4). The provision of this Section or any other provision of this Law shall not be construed as precluding the Internal Revenue Service from verifying by tax audit or investigating any matter relating to any returns or entries in any book, document or accounts, including those stored in a computer, or digital or magnetic optical or electronic media as may, from time to time be specified by the Internal Revenue Service.

(5). Any person may apply in writing to the Board for an extension of time within which to comply with the provisions of this Section and Section 32 of this Law, provided that the person:-

- (a). makes the application before the expiration of the time stipulated in the section for making the returns; and
 - (b). show good cause for his inability to comply with his provision.
- (6). If the Board is satisfied with the cause shown in the application under paragraph (b) of the above sub-section, it may in writing grant the extension of the time or limit the time as it may consider appropriate.

36. (1) The Internal Revenue Service may give notice in writing to any person it considers necessary requiring such person to deliver within a reasonable time specified in such notice fuller or further returns in respect of any matter relating to the functions of the Internal Revenue Service under this Law.

(2). Where tax is not paid, when it falls due under any enactment by any person from whom it is due, whether or not the payment of that tax has been secured by a bond or otherwise, it shall be paid on demand made by the Internal Revenue Service either on that person personally or by delivering the demand in writing to his place of abode or business, and if it is not paid on demand, the person in default shall in addition to the amount of tax due and payable, also be liable to a fine equal to 10% of the amount of tax due and payable.

*Issuance of tax
Clearance
Certificate.*

37. (1) Without prejudice to section 32 of this Law, every person engaged in banking shall prepare and deliver to the Internal Revenue Service, quarterly returns specifying:-

- (a). in the case of an individual, all transactions involving the sum of one million naira and above; or
 - (b). in the case of partnership or incorporated business names, all transactions involving the sum of three million Naira and above; and
 - (c). the names and addresses of all customers of the bank connected with the transaction.
- (2). Subject to sub-section 1 of this Section for the purpose of obtaining information relating to taxation, the Internal Revenue Service may give notice to any person including a person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice;

Provided that a person engaged in banking business in Nigeria, shall not be required to disclose any additional information about his customer or his bank under this Section unless such additional disclosure is required by a notice signed by the Chairman of the Internal Revenue Service on the advice of the Technical Committee of the Board.

(3). Any person who having been engaged in banking in Nigeria, contravenes the provision of this Section, commits an offence and shall in respect of each contravention be liable in conviction to a fine of five hundred Thousand Naira (N500,000.00) in the case of a body corporate, and in the case of an individual a fine of fifty thousand Naira (N50,000.00) or imprisonment for a term of five years or to both such fine and imprisonment.

38. (1) The Board may issue tax clearance certificate to any person within two weeks of receipts of an application if:-

(a). The Board is of the opinion that:-

- (i). taxes or levies assessed on a person or his income or property for the 3 years immediately preceding the current year of the assessment and collectible by the Board as the revenue of the State Government has been fully paid; or
- (ii). No such tax or levy is due on the person or in his income or property;
- (iii). The person is not liable to tax for any of those years

(b). the person is able to produce evidence that he paid withholding tax by deduction at source and that the assessment year to which the tax related fall within the period covered by the tax clearance and that he has fully paid any balance of the tax after credit has been given for the tax so deducted.

Provided that payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally.

(2). The tax clearance certificate may be issued in a paper form or stored in an electronic format on a machine-readable smart card (referred to as Electronic Tax Clearance Certificate) which holds tax information peculiar to that applicant and which shall be presented for checking by the holder whenever his tax compliance status is required.

(3). Where a person who has applied for a tax clearance certificate has discharged his own tax liability but has failed to remit withholding tax pay as you earn deductions collected by him on behalf of the State Government, no tax clearance may be issued to that person.

(4). The Board may decline to issue tax clearance certificate but it shall within two weeks of receipt of the application give reason for the denial.

(5). (a) A Ministry, Department, Agency or official of the State Government, or any Local Government Council official, or any corporate body statutory authority or person empowered in that regard by this or any other law shall demand tax clearance certificate for the three years immediately preceding the current year of assessment as pre-condition to transacting any business, including but not limited to the following:-

- (i). application for Governor's consent to real property transactions;
- (ii). Application for certificate of occupancy
- (iii). Application for registration as a contractor;
- (iv). Application for award of contract by government, its agencies and registered companies;
- (v). application for approval of building plans;
- (vi). Application for any government license or permit;
- (vii). Any application relating to the establishment or conduct of business;
- (viii). Any application for State Government loan for housing, business or any other purposes;
- (ix). Registration for motor vehicles;
- (x). registration for distributorship;
- (xi). Confirmation of appointment by Government as Chairman or Member of any public board, institution, commission, company or to any other similar position made by the government;

- (xii). Application for registration of a limited partnership;
- (xiii). Application for allocation of market stalls;
- (xiv). Any other application or process for which tax clearance certificate is required under the provisions of this law, or section 84 of the Personal Income Tax Act.

(b). Without prejudice to the provisions of the Stamp Duties Act and the Registration of Titles Law, appropriate authority shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be.

(c). The chairman of the Board is empowered to prescribe by notice in the State Gazette other purposes for which Tax Clearance Certificate may be required.

(6). A Tax Clearance Certificate must contain the following information relating to each of the 3 years immediately preceding the current year of assessment-

- (a). chargeable income of holder;
- (b). tax payable;
- (c). tax paid; and
- (d). tax outstanding

And where no tax is due from the holder or on his income or property, the Certificate shall contain a statement to that effect.

(7). The Board shall be the sole authority to issue Tax Clearance Certificate under this Law, but it may exercise its powers by employing the services of any person or company, provide that;

- (a). that information which the Board requires the taxpayer to provide (the data) shall not be excessive in relation to the purposes for which the Tax Clearance Certificate is to be issued;
- (b). the Board shall request from the taxpayer all details that are necessary to keep the data accurate and up to date;
- (c). the Board shall make available to the taxpayer at a price to be determined at its discretion a smart card with taxpayer identity number, names, signature and photograph embossed on the form side;

- (d). the card shall hold data in respect of a particular taxpayer in a secure format that can be accessed for authentication;
- (e). the data shall be made accessible to third parties only in a form which permits identification of the taxpayer and access to information on him for no longer than is necessary for the purposes of verifying his tax clearance status;
- (f). the Board shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person;
- (g). the Board shall ensure that the taxpayer's data on the card are kept confidential to the same extent as their ordinary tax records; and
- (h). every person having any official duty or being employed in the administration of the law shall regard and deal with all documents, returns, assessment or other information as secret and confidential;
- (i). the Board shall not be liable for damages on any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.

(8). The cardholder shall upon application, be advised to:-

- (a). confidentiality of the information supplied;
- (b). fees or charges for reissuing a lost card;
- (c). complaint handling procedure; and
- (d). procedure for review of personal data.

(9). The Chairman of the Board shall have power, from time to time to make such other regulations as he may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

*Power to access
Lands, Buildings,
Book and
Documents.*

39. (1) An authorized officer of the Internal Revenue Service shall between the hours of 9a.m and 4p.m have free access to all Lands, buildings and places, and to all books and documents, whether in the custody or under the control of a public officer, Institution or any other person whatsoever for the purpose of inspecting any books, or document including those stored or maintained on computers, or on digital, magnetic, optical or electronic media, and any property process or matter which the

officer considers necessary or relevant for the purpose of collecting any tax under any of the relevant enactment or laws or for the purpose of carrying out any other function lawfully conferred on the Internal Revenue Service, or considered likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without free or reward, make any extract from or copies of any such books or documents.

(2). Where the hard copies of any of the books or documents mentioned in sub-section (1) of this Section are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Internal Revenue Service may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the aforementioned media in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents, especially where such is required as potential evidence in the investigation of criminal proceedings.

(3). Where the Internal Revenue Service is able to obtain in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Internal Revenue Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Internal Revenue Service shall make such a copy and use it as digital evidence during any investigation or criminal proceedings.

(4). The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer, shall:-

- (a). provide the officer with all reasonable facilities and assistance for the effective exercise of powers conferred by this Law; and
- (b). answer questions relating to the effective exercise of the powers, orally, or if required by the officer, in writing or by statutory declaration.

(5). Notwithstanding subsection (1) of this section, the authorized officer or a person accompanying the officer shall not enter any private dwelling except with the consent of an occupier

or pursuant to an authorization issued under sub-section (6) of this Section.

(6). If the Chairman of the Internal Revenue Service, on written application is satisfied that the exercise by an authorized officer of his functions under this section requires physical access to a private dwelling, he may issue to the officer a written authorization to enter that private dwelling.

(7). Every authorization issued under sub-section (6) of the Section shall:-

- (a). be in the form prescribed by the chairman; and
- (b). be directed by a named officer of the Internal Revenue Service; and
- (c). be valid for a period of 3 months from the date of its issue or such lesser period as the chairman considers appropriate; and
- (d). notwithstanding (b) and (c) above, be renewable by the chairman on application.

(8). Every officer exercising the power of entry conferred by an authorization issued under subsection (6) of this section shall produce the written authorization and evidence of identity:-

- (a). on first entering the private dwelling; and
- (b). subsequently when he is reasonably required to do so

*Power to remove
Books and
Documents.*

40. (1) An officer of the Internal Revenue Service authorized by the Chairman may remove books or documents accessed under Section 36 to make copies.

(2). After copies have been made, the books and documents so removed must be returned as soon as practicable.

(3). A copy of a book or document or digital evidence certified by or on behalf of the chairman is admissible in evidence in court as if it were the original.

(4). The owner of a book or document that is removed under the Section may at his expense inspect and obtain a copy of the book or document at the time the books is being moved or at a reasonable time thereafter.

Power to appoint Agent.

41. (1) The Internal Revenue Service may by notice in writing Appoint a person to be the agent of another person and the person so declared as agent shall be the agent of that person for the purpose of this Law, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for, or due by or to become due by him to the person whose agent he has been declared to be, and in default of that payment the tax shall be recoverable from him.

(2). For the purpose of this Law, the Internal Revenue Service may require any person to give information as to any money fund or other assets which may be held by him for or money due from him to any person.

(3). The provisions of this Law, with respect to objections and appeals shall apply to any notice given under the section as though that notice were an assessment.

Addition for non-Payment of tax and enforcement of payment.

42. (1) subject to the provisions of the Law, if any tax is not paid within the period prescribed a sum equal to 10 percent of the amount of the tax payable shall be added and the provision of this Law relating to the collection and recovery of tax shall apply to the collection and recovery of such sum.

(a). The tax due shall carry interest at the prevailing commercial rate of the Central bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collection and recovery of tax shall apply to the collection and recovery of the interest.

(b). the Internal Revenue Service shall serve a demand note upon the company or person in whose name a tax is chargeable and if payment is not made within one month from the date of the service of such demand note, the Internal Revenue Service may proceed to enforce payment under this Law;

(c). An additional interest or penalty imposed under this section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.

(2). Any person who without lawful justification or excuse, (the proof of which shall lie on the person) fails to pay any tax imposed within the prescribe period commits an offence under this Law.

(3). The Board shall have the power to remit any part or the whole of the addition due under sub-section (1) of this section.

Power to distrain.

43. (1) Notwithstanding the power conferred on the relevant revenue authority for the enforcement of payment of revenue, if payment has become due and a demand note has, in accordance with the provisions of the relevant law, been served on the chargeable person or his agent, and payment is not made within the time limited by the demand note, the Internal Revenue Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, distrain-

- (a). upon the goods, chattels or other properties movable or immovable, of the person liable to pay the tax outstanding; and
- (b). upon all machinery, plant, tools, vehicles, animals and effects in the possession, use or found on the premises or on the land of the person.

(2). The authority to distrain under this section shall be in such form as the relevant revenue authority may direct and that authority shall be sufficient warrant and authority to levy by distress the amount of revenue due.

(3). For the purpose of levying any distrain under this section an officer duly authorized by the chairman may apply to a Judge of the State High Court sitting in Chambers under oath for the issue of a warrant under this section.

(4). A Judge of the High Court sitting in Chambers may authorize such officer, referred to in sub-section (3) of this section, in writing to execute any warrant of distrain and if necessary, break open any building or place in the daytime for the purpose of levying such distress and he may call to his assistance any police officer and it shall be the duty of any police office when so required to aid and assist in the execution of any warrant of distress and in levying the distress.

PROVIDED that before the order of distrain is made absolute a 24 hour pre-distrain order shall have been issued and served on the defaulter by the High court requiring the defaulter to show cause why the order shall not be made absolute.

(5). Things distrained under this section may at the expense of the defaulter be kept for fourteen days and if at the end of this period the amount due in respect of the relevant revenue, cost and charges of, and incidental to the distress are not paid, they may, subject to sub-section (6) of this section, be sold at any time.

(6). Out of the proceeds of a sale under this section, the cost charges of and incidental to the sale and keeping of the distress and disposal there under, shall be paid thereafter the amount of revenue due, and the balance (if any) shall be payable to the defaulter on demand being made by him or on his behalf within one year of the date of the sale or shall be forfeited.

(7). Nothing in this section shall be construed as to authorize the sale of an immovable property without an order of a High Court, made upon application in such form as may be prescribed by the rules of court.

(8). In exercise of the powers of distress conferred by this section, the person on whom the authority is granted under subsection (4) of this section may distrain upon all goods, chattels and effect belonging to the debtor wherever the same may be found in Nigeria.

Recovery of Tax.

44. (1) Notwithstanding the provisions of this Law or any other relevant law, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a Civil action brought by the Board.

(2). Where any tax has been short-levied or erroneously repaid, the person who should have paid the amount short-levied or to whom the repayment has erroneously been made shall on demand by the proper officer, pay the amount short-levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short-levied or erroneously repaid were liable.

*Tax
Investigations.*

45. (1) The Internal Revenue Service shall take all necessary measures to assist any relevant law enforcement agency in the investigation of any offence under this law.

(2). The Internal Revenue Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax law, whether or not such violation has been reported to the Internal Revenue Service.

(3). In conducting any investigation under sub-section (2) of this section, the Internal Revenue Service may cause investigation to be conducted into the properties of any person if it appears to the Internal Revenue Service that the lifestyle of the person and extent of his properties are not justified by his declared source of income.

(4). Where any investigation under the section reveals the commission of any offence or an attempt to commit any offence, the Internal Revenue Service shall submit its findings to the relevant law enforcement agency and the Attorney General for purpose of further investigation or prosecution.

Power to co-opt.

46. (1) The Internal Revenue Service may co-opt the assistance and cooperation of law enforcement agency in the discharge of its duties under this Law.

(2). The Law enforcement officers shall aid and assists an authority officer in the execution of any warrant of distress and the levying of distress.

*Power to enter,
Inspect and seize.*

47. Any tax officer armed with the warrant issued by a Judge of the State High Court and accompanied by a number of law enforcement officers as shall be determined by the Chairman may:-

(a). enter any premises covered by such warrant and search for, seize and take possession of any book document or other article used or suspected to have been used in the commission of an offence;

(b). inspect, make copies of, or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance;

(c). search any person who is in or on such premises;

- (d). open, examine and search any article container or receptacle;
- (e). open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises;
- (f). removed by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect;
- (g). No person shall be bodily searched under this section except by a person of the same gender.

*Power to pay
Reward.*

48. (1) The Internal Revenue Service may, with the approval of the Board reward any person, not employed in the Internal Revenue Service, in respect of any information that may be of assistance to the Internal Revenue Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.

(2). The identity of the person who gave information to the Internal Revenue Service shall be kept confidential and any current or former member of the Internal Revenue Service or Board that discloses the identify of such person shall be dealt with in accordance with the provisions of section 47 of this Law with regard to confidential information.

*Immunity from
Action.*

49. An officer of the Internal Revenue Service or of any other Tax authority in the State shall not be liable in any civil action or proceeding for any act or omission done by him in the performance of his duties or exercise of the powers conferred upon him under this or any other law.

*Information and
Documents to be
Confidential.*

50. (1) All information and documents supplied or produced in pursuance of any requirement of this law or any other legislation being implemented by the Internal Revenue Service shall be treated as confidential.

(2). Except as otherwise provided under this Law or as otherwise authorized by the Governor or Chairman, any member or former member of the Board or any employee or former employee of the Internal Revenue Service of the State Government who communicates or attempts to communicate any confidential information or the content of any such document to any person,

commits an offence and shall be liable on conviction to a fine of two hundred thousand Naira (N200,000.00) or to imprisonment for three (3) years of both.

*Establishment of
Body of Appeal
Commissioner's
Appointment and
Composition.*

51. (1) The Governor may, by Notice in the State Gazette, establish a Body of Appeal Commissioners.

(2). The Body of Appeal Commissioners shall consist of a Chairman and five other members none of whom shall be a public officer.

(3). An Appeal Commissioner-

(a). shall be appointed by the Governor, by Notice in the State Gazette from among persons appearing to him to have had experience and shown capacity in the management of the substantial trade or business or the exercise of a professional in Law, accountancy or taxation in the State;

(b). may subject to the provisions of this section, hold office for a period of three years from the date of his appointment;

(c). may at any time resign his appointment by notice in writing addressed to the Governor, except that on the request of the Governor he may continue to act as an Appeal Commissioner after the date of his resignation and sit at any further hearing in a case in which he has already sat before the date to hear an appeal, until a final decision has been given with respect to that appeal;

(d). shall cease to be an Appeal Commissioner if the Governor determines that his office be vacant and notice of the determination is published in the State Gazette or on his acceptance of a political appointment.

(4). The Governor shall designate a public officer to be the Secretary to the Body of Appeal Commissioners and the official address of the Secretary shall be published in the State Gazette.

(5). Subject to the provisions of this section, the Body of Appeal Commissioners shall remain in office until a new body is sworn in.

52. A taxable person being aggrieved by an assessment to income tax made upon him, having failed to agree with the Board in manner provided in Section 57(3) of the Personal Income Tax Act (Cap P8 LFN 2004) may appeal against the assessment upon giving notice as provided in Section 50 of this Law within thirty days after the date of service of notice of the refusal of the Board to amend the assessment as desired.

Notice of Appeal.

53. (1) A notice of appeal to be given under the provisions of this section shall be given in writing to the secretary appeal commissioner's and shall set out as follows:-

- (a). The name and address of the appellant,
- (b). The official number and the date of the relevant notice of assessment;
- (c). The amount of the assessable, total or chargeable income and of the tax charged as shown by that notice and the year of assessment concerned;
- (d). the precise grounds of appeal against the assessment;
- (e). the address for service of any notice or other documents to be given to the appellant;
- (f). the date on which the appellant was served with notice of refusal by the Board to amend the assessment as desired.

(2). As soon as may be after receipt of notice of Appeal, the Secretary to the Body of Appeal Commissioners (referred to in this law the "Secretary") shall having regard to the grounds of appeal therein disclose and to any relevant provisions of this Law, delivers a copy to the Board and the appeal shall be listed by the Secretary for hearing accordingly.

(3). A notice or other documents to be given to the Appeal Commissioners shall be addresses to the Secretary and be delivered at or sent by registered post to his official address.

(4). A taxpayer may discontinue an appeal by him under this section upon giving notice to the Secretary in writing any time before the hearing of the Appeal.

(5). Notwithstanding that notice of appeal against an assessment has been given by a taxpayer under this section, the Board may revise the assessment in agreement with the taxpayer, and on notice of the agreement being given in writing by the Board to the Secretary at any time before the hearing, the appeal shall be treated as being discontinued.

(6). On the discontinuance of an appeal under the provisions of this section, the amount or revised amount of the assessment, as the case may be, shall be deemed to have been agreed upon between the tax authority and the taxpayer under the provisions of sub-section (3) of section 57 of the Personal Income Tax Act.

*Meeting and
decision of Appeal*

54. (1) The Appeal Commissioners shall, as often as may be necessary, meet to hear appeals in any town where an office of the Board is situated and, subject to the provisions of sub-section (2) of this section at any such meeting-

(a). any three or more Appeal Commissioners may hear and decide an appeal; and

(b). the Appeal Commissioners present shall elect one of their members to be the Chairman for the meeting.

(2). An Appeal Commissioner who has a direct or indirect financial interest in a taxpayer or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such interest to the other Appeal Commissioners and give notice to the Board in writing of such interest or relationship, and he shall not sit at any meeting for the hearing of that Appeal.

(3). The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner a client of that Appeal Commissioner is the appellant.

(4). The Secretary shall give seven clear working days notice to the Board and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioners have fixed a date at the hearing.

(5). All notices, precepts and documents, other than decisions of the Appeal Commissioners may be signed under the hand of the Secretary.

(6). All appeals before the Appeal Commissioners shall be held in camera.

(7). A taxpayer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal but if the person presented by the taxpayer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioners may adjourn the hearing at the instance of the appellant to such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement.

(8). The onus of proving that the assessment complained of is excessive shall be on the appellant.

(9). At the hearing of an appeal, if the representative of the Board proves to the satisfaction of the Appeal Commissioners or the court hearing the appeal in the first instance that:-

(a). the appellant has contrary to subsection (1) of section 44 of the Personal Income Tax Act, for the year of assessment concerned failed to prepare and deliver to the Board the statement mentioned in that subsection; or

(b). the appeal is frivolous or vexatious or is an abuse of the appeal process; or

(c). it is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal Commissioners or as the case may be, the court may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Board before the day of adjourned hearing an amount, on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

(10). If the appellant fails to comply with an order under subsection (9) of this section, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to that assessment.

(11). The Appeal Commissioners may confirm, reduce, increase or annul the assessment or make such order therein as they see fit.

(12). The decision of the Appeal Commissioners shall be recorded in writing by the Chairman a certified copy of the decision shall be supplied to the appellant and the Board by the Secretary, on a request made within three months of the decision.

(13). Where, on the hearing of an appeal:-

(a). no accounts books of records relating to profits were produced by or on half of the appellant; or

(b). those accounts, books or records were so produced but the appeal Commissioners rejected the same on the ground that it has been shown to their satisfaction that they were incomplete or unsatisfactory; or

(c). the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary to the appeal Commissioners without showing reasonable excuse; or

(d). the appellant or a person employed, whether confidently or otherwise, by the applicant or his agent has refused to answer any question put to him by the appeal commissioners without showing any reasonable cause; the Chairman of the body of appeal commissioners shall record particulars of the same in his written decision.

(14). The Government may make rules prescribing the procedure to be followed in the conduct of appeal before the appeal commissioners.

*Appeal against
Assessment.*

55. (1) Notice of the amount of the tax chargeable under the assessment as determined by the appeal commissioners shall be served by the board on the taxpayer or on the person in whose name the taxpayer is chargeable.

(2). Where the tax chargeable on taxpayer for year of assessment in accordance with a decision of the appeal commissioners does not exceed twenty thousand naira (N20,000.00) no further appeal by the taxpayers shall be from that decision except with the consent of the board.

(3). Notwithstanding that a further appeal is pending, tax shall be ..in accordance with the decision of the Appeal Commissioners, within one month of notification of amount of the tax payable pursuant to sub-section (1) of this sections, and proceedings may be taken for its recovery in accordance with the provisions of this Law.

*Appeal against
Decision.*

56. (1) Subject to the provisions of sub-section (2) of section 53 of this law, a taxpayer who, having appealed against an assessment made on him to the appeal commissioners under the provisions of section 50(1) of this Law is aggrieved by the decisions of the Appeal Commissioners may appeal against the ..decision to the High Court of the State upon giving notice in writing to the Board within thirty days after the date on which the decision was given.

(2). Where no body of Appeal Commissioners had been appointed with jurisdiction to hear an appeal against an assessment made on taxpayer, the taxpayer who is aggrieved by the assessment and has failed to agree with the board in the manner provided in subsection (3) of section 29 of this law and section 57(3) of the Personal Income Tax Act, may appeal the assessment to the High Court of the State upon giving notice in writing to the Board within thirty days after the date of service of notice of the refusal by the Board to amend the assessment as desired.

(3). If the Board is dissatisfied with a decision of the appeal commissioners, it may appeal against that decision to the High Court of the State upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.

(4). Seven clear working days' notice of the date fixed for the hearing of the appeal shall, unless rules made hereunder otherwise provided be given to all parties thereto.

(5). The provisions of subsections (7), (8) and (9) of section 51 and that of subsection (1) of section 50 of this law shall apply to an appeal under this section with necessary modifications.

(6). All appeal shall be heard in chambers unless the judge shall on the application of taxpayer. Otherwise direct.

(7). If on the hearing of an appeal from a decision of the Appeal Commissioners given under the provisions of section 51 of this law a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:-

(a). Paragraph (a) of sub-section (13) of section 51 of this law, the High Court shall dismiss the appeal; or

(b). paragraph (b) of subsection (13) of section 51 of this law; the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having been incomplete or unsatisfactory. As the court may seem sufficient; or

(c). paragraph (c) or (d) of subsection (13) of section 51 of this law, the High Court shall dismiss the appeal unless it considers that the case of the neglect or refusal was reasonable.

(8). Notwithstanding anything contained in the personal Income Tax Act, if in a particular case the judge, from information given at the hearing of appeal, is of the opinion that the tax may not be recovered, he may on application being made by or on behalf of the Board, require the appellant to furnish within such time as may be specified, security for payment of tax and if security is not given within the time specified the tax assessed shall immediately become payable and recoverable.

(9). The cost of the appeal shall be at the discretion of the judge hearing the appeal and there shall be a sum fixed by the judge.

(10). The Chief of Judge of the State may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.

(11). An appeal against the decision of Judge shall lie to the court of appeal and thereafter to the Supreme Court.

(a). At the instance of the taxpayer, where the decision is to the effect that the tax chargeable on the taxpayer for the relevant year of assessment exceeds fifty thousand Naira; and

(b). At the instance of or with the consent of the Board, in any other case provided that no cost shall be awarded against the taxpayer in an appeal instituted by the board under this subsection unless the decision of the Judge is to effect mentioned in paragraph (a) of this subsection.

*Assessment to be
final and
conclusive.*

57. (1) where no valid objection or appeal has been lodged within the time limited by section 51 of this Law or where due notice has been given of a further appeal against a decision of appeal Commissioners or Judge, as the case may be, an assessment made, or agreed to under the provisions of the act determined under the provision to that subsection (3) of section 51 of this law, and subsection (3) of section 57 of the Act determined under or appeal, as the case may be, shall be final and conclusive for all purposes of this law as regards the amount of the assessable, total or chargeable income and tax charged thereby.

(2). If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions thereof relating to the recovery of tax, and so any penalty under section 39 of this law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of which has been agreed to by the Board or determined on an appeal against a refusal to admit that claim.

Provided that:-

(a). where an assessment has become final and conclusive any tax overpaid, including any amount deposited with the board on account of tax charged by the assessment, shall be paid;

(b). nothing in section 57 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same facts, which has been determined for that year of assessment under subsection (3) of that section or an appeal,

PART IX
OFFENCES AND PENALTIES

*Failure to deduct
or remit tax.*

58. If any person obliged to deduct any tax under this Law or any other applicable law, fails to deduct or having deducted fails to pay to the Internal Revenue Service within thirty days from the date the amount was deducted, committed an offence and shall on conviction be liable to pay the tax withheld or not remitted in addition to a penalty of 10 percent of tax withheld or not remitted per annum and interest at the prevailing commercial rate.

*Failure to pay due
Taxes, levies or
Rates.*

59. Unless otherwise provided in this law or in any other revenue law applicable in the State, any person who fails to pay in full any tax, levy, rate, charge or other revenue due to the State or Local Government authority commits an offence and shall be liable upon conviction to:-

- (a). A fine of 1% of the total amount of revenue which was due and payable, for each day of default; and
- (b). Imprisonment for twelve months.

Obstruction.

60. Any person who:-

- (a). obstructs, hinders, molests or assaults any person or authorized officer in the performance of any function or the exercise of any power under this law; or
- (b). Does anything which impedes or is intended the carrying out of any search, seizure, removal or distress; or
- (c). Rescues, damages or destroys anything so liable to seizure, removal or distress; or
- (d). prevent the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested;

Commits an offence and shall be liable on conviction to a fine not exceeding two hundred thousand Naira (N200,000.00) or imprisonment for a term not exceeding three years or both.

*Untrue
declarations.*

61. (1) any person who:-

(a). makes or signs, or causes to be made or signed or delivers or causes to be delivered to the Internal Revenue Service or any officer of the Internal Revenue Service, any declaration, notice certificate or other document whatsoever; or

(b). makes any statement in answer to any question or enquiry put to him by an officer which he is required to answer under this law or any other enactment, being a document or statement produced or made for any purpose of tax which is untrue in any material particular, commits an offence.

(2). Where by reason of any such document or statement required to be produced under sub-section (1) of this section the full amount of any tax payable is not paid or the overpayment is made in respect of any repayment of tax, the amount of tax unpaid or the overpayment shall be recoverable as a debt to the Internal Revenue Service.

(3). Any person who commits an offence under this section shall be liable on conviction to a fine of two hundred thousand naira (N200,000.00) and 100 percent of the amount of tax unpaid or overpayment made in respect of any payment or to imprisonment for a term of three (3) years or both.

*Counterfeiting
Documents, etc.*

62. Any person who:-

(a). Counterfeits or falsifies any document which is required by or for the transaction of any business under this law or any law being administered by the Board or the Internal Revenue Service; or

(b). knowingly accepts, receives or uses any document so counterfeits or falsified; or

(c). alters any such document after it is officially issued; or

(d). counterfeits any seal, signature, initial or other make of, or used by, any officer for the verification of such a purpose relating to tax;

(e). being an employee of the Internal Revenue Service, initiates, connives or participates in committing any of the offences in paragraphs (a) to (d) of this section commits an offence and shall be liable on conviction to a fine of Five Hundred Thousand Naira (N500,000.00) or to imprisonment for a term of three (3) years or both.

Penalties for offence by authorities and unauthorized persons.

63. Any person appointed for the due administration of this law or employed in connection with the assessment and collection of tax who:-

- (a). demands from any company an amount in excess of the authorized assessment of the tax; or
- (b). withholds for his own use or otherwise any portion of amount of tax collected; or
- (c). render a false return, whether orally or in writing of the amount of tax collected or received by him; or
- (d). defrauds any person, embezzles any money, or any tax, commit an offence and shall be liable on conviction to a fine equivalent to 200 percent of the sum in question or to imprisonment for a term of three years or both.

Penalty where Offender is Armed.

64. (1) Any person who, in committing of any offence against the law is armed with any offensive weapon, commits an offence and shall be liable on conviction to imprisonment for a term of Ten (10) years

(2). Any person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Internal Revenue Service in the performance of his functions under this law, or any other enactment commits an offence and shall be liable on conviction to imprisonment for a term of (10) years.

Connivance to Contravene any Provision of this Law.

65. Any person who connives with one or more persons for the purpose of contravening any of the provisions of this law commits an offence and shall be liable on conviction to imprisonment for a term of one year.

Impersonating A Revenue Collector.

66. (1) Any person who not being a Revenue Collector hold himself out as a Revenue Collector and attempts to collect any revenue due to the State or Local Government Council shall be guilty of an offence and liable on conviction to a fine of two hundred and fifty thousand naira (N250,000.00) or imprisonment for three (3) or both and any amount collected by him shall be forfeited to the State Government or the relevant Local Government Authority.

(2). If for the purpose of obtaining admission to any building or other place of doing business or procuring to be done any act which he would not be entitled to do or procure to be done of his

own authority, or for any other unlawful purpose, any person not being an authorized officer, assumes the name or designation or impersonate the character of an authorized officer, he shall in addition to any other punishment to which he may be liable, be liable on conviction to a fine of one hundred thousand naira (N100,000.00) or imprisonment for a term of two (2) years.

Prosecution.

67. (1) Any criminal proceedings for an offence under this law shall be instituted by or with the consent of the Attorney General of Kebbi State.

(2). Notwithstanding that the Honorable Attorney General is a member of the Board, he may appear for and represent the Board or Internal Revenue Service in his professional capacity in any proceedings in which the Board or Internal Revenue Service is a party.

Provided that the Legal Adviser shall not in such circumstance give evidence on behalf of the Board or Internal Revenue Service.

Power to Compound Offences.

68. (1) The Internal Revenue Service may, with approval of the Attorney-General, compound any offence under this law by Accepting a sum of money not exceeding the maximum fine specified for the offence.

(2). The Internal Revenue Service shall issue a treasury receipt for any money received under sub-section (1) of this section.

Penalty.

69. (1) Any person who contravenes any provision of this law which no specific penalty is provided, commits an offence and shall be liable on conviction to a fine of fifty thousand Naira (N50,000.00) or imprisonment for term not exceeding two (2) years or both.

(2). Where an offence under this Law is committed by a body corporate or firm or other association of individuals.

(a). every director, manager, secretary or other similar officer of the body corporate; or

(b). every partner or the firm; or

(c). every person concerned in the management of the association; or

(e) Every person purporting to act in any capacity as aforesaid commits an offence and shall be liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

*Official Secrecy
and
confidentiality.*

70. (1) Every person having any official duty or being employed in the administration of this law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the profits or items of profits of any individual or company, as secret and confidential.

(2). Every person having possession of or control over any documents, information, returns of assessment list or copies of such relating to the income or profit or loss of any person who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, list of copies to any other person:-

(a). other than a person to whom he is authorized by the Chairman to communicate it; or

(b). otherwise than for the purpose of this law or of any other enactment commits an offence under this law.

(3). No person appointed or employed under this Law shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties except as may be necessary in order to institute a prosecution or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.

(4). Where under any law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in Nigeria, the obligation as to secrecy imposed by this section shall not prevent the disclosure to the authorized officers of the Government of that country of such facts as may be necessary to enable the proper

relief to be given in cases where such is aimed from tax in Nigeria or from income tax in that country.

(5). Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provision for the exchange of information with that country for the purpose of implementing that relief or preventing avoidance of tax, the obligation as to secrecy imposed by this section shall not prevent the disclosure to the authorized officers of the Government of that Country.

Board to be subject to general direction of the Governor.

71. (1) The Board shall in the exercise of its powers and duties under this law, be subject to the general directives of the Governor and such should be complied with provided it does not interfere with the day to day administration of the Internal Revenue Service.

Provided that the Governor shall not give any directive, order or instruction in respect of any particular person which would have the effect requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of withdrawing or altering the normal course of any proceedings whether civil or criminal relating either to the recovery of any tax or to any offence under this or any other tax legislation.

(2). In any proceedings whether civil or criminal under this law or any of the laws administered by the Board, any act, matter or thing done by the Internal Revenue Service .. in pursuance of the said laws shall not be subject to challenge on the ground that such act matter or thing was not or was not proved to be in accordance with any directive given by the Governor.

Delegation of Powers of the Board.

72. (1) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorized generally or specifically in that behalf by the Board.

(2). Notwithstanding the provisions of sub-section (1) of this section, the Board may, at anytime and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxable income, whether or not the discretion to make the

decision was authorized by the Internal Revenue Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as it were the original decision made in respect of the matter concerned.

(3). An order ruling or directive made or given by an approved committee of the Board pursuant to this section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the powers vested on the Board under this Law.

*Signature of the
Chairman.*

73. Anything done or required to be done by the Internal Revenue Service or the Board in pursuance of any of its powers or duties under this or any other law may be signed under the hand of the Chairman or an officer who has been authorized by the Board to do so.

*Imposition of
Surcharge.*

74. (1) If any officer or former officer of the Internal Revenue Service:-

- (a). is or was responsible for any improper payment of money from the fund of the Internal Revenue Service or for any payment of such money which is not duly documented;
- (b). is or was responsible for any deficiency in or for the destruction of any money, securities, stores or other property of the Internal Revenue Service;
- (c). fails has failed to keep proper accounts or records; or
- (d). has failed to make any payment, or is responsible for any delay in the payment of money for the Internal Revenue Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Internal Revenue.

and if a satisfactory explanation is not furnished to the Internal Revenue Service within a period specified by the Board, with regard to the failure to or failure to keep proper payment accounts or records or failure to make payment or delay in making payment, the Internal Revenue Service may surcharge the said officer such sum as it deems fit.

(2). Any action taken under sub-section (1) of this Section shall be subject to the approval of the Board and when such approval is obtained, the Chairman shall notify the person surcharge under this section.

(3). The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appeals that no surcharge should have been made, the Board shall at once inform the chairman of such withdrawal.

(4). The amount of any surcharge imposed under sub-section (1) of this section and not withdrawn under sub-section (3) of this section shall be a debt due to the Internal Revenue Service from the person against whom the surcharge is imposed and may be sued for and recovered in any court by a suit initiated by the Internal Revenue Service for its recovery and may also be recovered by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

*Limitation of suits
against the
Internal Revenue
Service, etc.*

75. (1) Subject to the provisions of this law, the provisions of the Public Officers Protection Act shall apply in relation to any suit instituted against any member, officer or employee of the Internal Revenue Service.

(2). No suit against the Chairman or a member of the Board or any employee of the Internal Revenue Service for any act done in pursuance or execution of this law or any other law enactment, or of any public duties or authority or in respect of any alleged neglect or default in the execution of this law or any other law or enactment, duties or authority, shall lie or be instituted in any court unless it is commenced:-

(a). within three months after the act, neglect or default complained of; or

(b). in the case of continuation of damage or injury, within six months next after the ceasing thereof.

(3). No suit shall be commenced against the Chairman or a member of the Board or any other officer or employee of the Internal Revenue Service before the expiration of a period of one month after written notice of the intention to commence the suit

shall have been served on the Internal Revenue Service by the intending plaintiff or his agent.

(4). The notice referred to in sub-section (3) of this Section shall clearly and explicitly state:-

- (a). the cause of action;
- (b). the particulars of the claim;
- (c). the name and place of abode of the intending plaintiff; and
- (d). the relief which he claims.

Service of documents.

76. A notice, summons or other document required or authorized to be served on the Internal Revenue Service under the provisions of this Law or any other Law may be served by delivering it to the Chairman or by sending it by registered post addressed to the Chairman at the principal office of the Internal Revenue Service.

Restriction on execution Against property of the Internal Revenue Service.

77. (1) In any action or suit against the Internal Revenue Service, no execution or attachment of process in the nature Thereof shall be issued against the Internal Revenue Service unless not less than three months, notice of the intention to execute or attach has been given to the Internal Revenue Service.

(2). Any sum of money which by the judgment of any court has been awarded against the Internal Revenue Service shall, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the funds of the Internal Revenue Service.

Indemnify.

78. A member of the Board, the Chairman or any officer or employee of the Internal Revenue Service shall be indemnified out of the assets of the Internal Revenue Service against any liability incurred by him in defending any proceedings, whether civil or criminal, if the proceedings is brought against him in his capacity as a Chairman or member of the Board or officer or other employee of the Internal Revenue Service.

Directives by the Governor, etc.

79. The Governor may give to the Chairman such directives of a general nature or relating generally to matters of policy with regard to the exercise of his functions as he may consider necessary and it shall be the duty of the Internal Revenue Service or the chairman to comply with the directives or cause them to be complied with.

Power to make Regulations.

80. The Board may, with the approval of the Governor, make regulations for carrying into effect generally the provisions of this law and for the due administration of its provisions and may in particular, make regulations: _

- (a). prescribing the forms for returns and other information required under this law or any other law.
- (b). prescribing the procedure for obtaining any information required under this Law or any other law; and
- (c). for other incidental matters.

Saving and transitional Provisions relating to Staff or employee.

81. (1) Notwithstanding anything to the contrary in this Law, any director, employee, staff or officer who immediately before the commencement of this law held office in the State Board of Internal Revenue Service (including the State Internal Revenue Service) referred to in this Law as “the former Board”) existing immediately before the commencement of this Law and who has been made an offer of employment by the Internal Revenue Service shall be deemed to have transferred to the Internal Revenue Service established under this Law on terms and conditions not less favorable than those obtaining immediately before the commencement of this law and service or employment in the former Board shall deemed to be service or employment in the Internal Revenue Service established under this Law for purposes of pension.

(2). Every Director, employee, staff or officer transferred into the Internal Revenue Service by virtue of sub-section (1) of this section shall notify the Internal Revenue Service established under this Law in writing within sixty (60) days after the commencement of this law or after he receives an offer or appointment from the new Board (whichever is later) of his acceptance and any director, employee, staff or officer who fails

to notify the Internal Revenue Service shall be deemed to have rejected the offer.

(3). Any director, employee, staff or officer referred to in sub-section (2) is deemed to be an employee of the Internal Revenue Service established under this law, beginning on the day that this Law comes into force and ending on the expiry of the period of grade under sub-section (2) or on the day of this written refusal and the Internal Revenue Service established under this law is deemed to be his employer for all purposes during that period.

(4). An employee who is not transferred or who refuses the transfer or a job offer made by the Board established under this Law, as specified in sub-section (1) of this section, shall be transferred to the office of the Head of the Civil Service of the State for redeployment in the Civil Service within the time specified in sub-section (2) of this section.

*Existing properties
and assets.*

82. (1) There shall be vested in the Board all assets, fund, resources and other immovable property which immediately before the commencement of this law were vested in the former Board existing immediately before the commencement of this Law.

(2). All rights, interests, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, or in law or in equity apart from any contract or instrument, shall by virtue of this law be assigned to and vested in the new Board.

(3). Any contract or instrument referred to in sub-section (2) of this section shall be of the same force and effect as the Board or the Internal Revenue Service established under this Law and shall be enforceable as if the Board established under this Law had been named therein or had been a party thereto.

(4). The Board shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this law, and all other persons shall as from the commencement of this law have the same rights, powers and remedies against the Board as they had against the former Board.

(5). Any proceedings pending or existing immediately before commencement of this law against the former Board in respect of any rights, interests, obligations or liability of the former Board may be continued, or be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Board of Internal Revenue.

(6). Any regulations, orders, bye-laws or notices made or issued or deemed to be made or issued by or for the purposes of the former Board existing immediately before commencement of this Law ...shall be deemed to have made or issued by or for the purposes of the Board and shall continue in force until revoked or amended; subject to such modifications as may be applicable to the Board established under this Law.

Continuation of Board Members.

83. As from the commencement of this Law, the Chairman of the former Board shall be deemed to have been transferred to the Board established under this Law in the same capacity.

Continuation and Completion of disciplinary Proceedings.

84. (1) As from the commencement of this Law, any disciplinary proceedings pending or existing against any Employee of the State Government who has opted into the Service of the former, shall be continued and completed by the Board established under this Law.

(2). An appeal or grievance already filed, but which has not been finally disposed of on the coming into force of this law shall be dealt with and disposed of in accordance with the Civil Service Rules as if this law had not come into force.

Transfer of rights and Obligations.

85. (1) The administration and control of all rights, and Liabilities that were under the administration and control of the former Board are hereby transferred to the Board established under this Law.

(2). The administration of any real property that were immediately before the coming into force of this law under the administration or administrative responsibility of the former Board or its agencies or bodies for the purposes of that former Board are hereby transferred to the Board established under this Law.

(3). All orders, rules, regulations, decisions, directions, licences, authorizations, certificates, consents, approvals, declarations, designation, permits, registration, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Chairman of the former Board or any person under their control shall continue in force as if they were made, or issued by the Governor, the Board established under this Law, the Chairman or an employee of the Internal Revenue Service as the case may be, until they expire or are replaced or altered.

(4). Every reference to the Governor, former Board Chairman or any person under this control in a document issued in the name of the Governor, former Board, Chairman or employee of the former Board is to be read, unless the Board, Chairman, or an employee of the Board established under this Law, as the case may be.

(5). Every affidavit sworn to, or document duly certified by an officer of the former Internal Revenue Service before the day on which this section comes in force has the probative value as if it were sworn to or certified by an employee of the Internal Revenue Service on or after that day.

PART X
PRESUMPTIVE TAX

*Persons under
Presumptive Tax
the Regime.*

86. The categories of persons to be administered under sections 86 - 91 of this Law shall include persons, where for all practical purposes their income cannot be ascertained or financial records are not kept in such manner as would enable proper assessment of income, and according to the following bands; Micro, small and Medium scale Businesses based on their level of activities.

*Presumptive Tax
Registration.*

87. The presumptive tax regime shall be administered by the service using Tax Registration Form in the Third Schedule and Tax Returns Form in the Fourth Schedule of this Law on respective persons on annual basis.

Presumptive Tax Returns

88. Persons operating under the Presumptive Tax Regime are to file returns on or before 90 days from the commencement of every year.

Tax Payment.

89(1). The tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions as contained in the administrative tax table in the Fifth Schedule to be administered by the Service and approved by the State House of Assembly on application by the Governor on the recommendation of the Board.

(2). The mode and the procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette.

(3). Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate as in Section 86- 91 of this Law.

Administration of Presumptive Tax.

90(1). It shall be the duty of the taxable person to file his Returns annually, but the service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out.

(2). Pursuant to the outcome of sub-section (1), the service shall determine the band the taxable person should belong to.

(3). Taxable persons shall be encouraged by the Service to keep records of their transactions.

Administrative settlement.

91. Any taxable person that contends the band or assessment arrived at may file an objection to the service stating clearly the grounds within 15 days of the receipt of the assessment.

Appeal to TAC.

92. Where the taxable person is not satisfied with the decision of the Service, such person may appeal to the Tax Appeal Committee.

Rebate for Prompt Filing.

93. A taxable person who keep up to date records and files a return within the specified period shall be granted a rebate of 1% of the tax payable.

Exit Rules.

where it is almost impossible, taxable persons are to be encouraged to keep some form of records in order to exit from the Presumptive Tax Regime and be assessed on Pay-As-You-Earn or Direct Assessment Principle.

(2). A taxable person under section 86-91 of this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.

(3). Where the Service discovers, based on available record or any other valid record or information that the taxable person ought to be assessed under this Law, such taxable person shall be assessed as appropriate.

Sanctions and Penalties.

95. A taxable person under Sections 86-91 of this Law who fails or neglects to make payment to the tax due shall be liable to pay the sum equal to 5% per annum.

Repeal.

96. The Kebbi State Administration and Collection of Revenue due to State, and Local Government Councils Law No. 10 of 2020 is hereby repealed.

Relevance of other Laws P.I.T.A. LFN.

97(1). Notwithstanding the provisions of this law, the relevant provisions of all laws to be administered by the Internal Revenue Service shall be read with such modifications as to bring them into conformity with the provisions of Personal Income Tax Act, 1993.

(2). If the provisions of any other State law for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that other law shall to the extent of its inconsistency be void.

94(1).
Except

SCHEDULE I

MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT

A. PLANNING PERMISSION FEES

S/N	TYPE OF USES	NEW RATES
1.	<u>Industrial</u> Heavy Light	50,000.00 10,000.00
2.	<u>Commercial</u> Shop/stored Supermarket/warehouse Modern Restaurant Hotel Complex Chalet/Gudrun Cinema/Video centre/Dish centre Banks Office Others (Term shop/shades/Kiosk) GSM Communication Mast GSM Optical Fibre cable	5,000.00 20,000.00 20,000.00 70,000.00 30,000.00 50,000.00 150,000.00 20,000.00 5,000.00 500,000.00 145 (PML)
3.	<u>Local Restaurant</u> Permanent Structure Temporary shades	5,000.00 4,000.00
4.	<u>Petrol Station</u> Surface Tank Per Pump	50,000.00 5,000.00 5,000.00
5.	<u>Medical establishment</u> Chemist shop/Patient Dispensary/Maternity/Clinic	20,000.00 50,000.00
6.	<u>Educational</u> 1. Nursery 2. Primary/Secondary School 3. Tertiary	50,000.00 50,000.00 100,000.00
7.	<u>Fencing Only</u> Commercial/Industrial Residential Educational, Health Institute	15,000.00 10,000.00 15,000.00
8.	<u>Renovation/Change of use</u> Major Minor Change of use	100% 50% 100%
9.	<u>Residential Development</u> 1 GRA/Govt. Layout Plot 2 Traditional 2 Tenement	10,000.00 3,000.00
10.	<u>Sign Boards</u> 1 Industrial/Board 2 Commercial 3 Service	10,000.00 3,000.00 2,000.00
11.	<u>Temporary Structures</u> 1 Mechanics	20,000.00

2	Vulcanizer	10,000.00
3	Rewire	5,000.00
4	Panel Beater	5,000.00
5	Motorcycle mechanic	5,000.00
6	Welder	5,000.00
7	Car Wash	10,000.00
8	Pure water/Juice Industries	15,000.00
12	Up Stamping	½ of the full Processing fee

CATEGORIES OF THE URBAN CENTERS

i. Category A

Comprised of Zuru, Yauri, Argungu, Birnin Kebbi and Jega

ii. Category B

Bunza, Bagudo, Dakingari, Augie, Kangiwa, Kamba, Koko, Gwandu, Ribah, Maiyama, Dirindaji, Wara, Mahuta, Shanga and Aliero.

ADVERT

Industrial	-	10,000.00
Commercial	-	10,000.00
Service slaps	-	3,000.00

SIGN BOARDS

1. 40 sheets	-	50,000.00	-	100,000.00
2. 96 sheets	-	50,000.00	-	200,000.00
3. Streets light/PHCN Pole			-	5,000.00
4. Banners			-	3,000.00
Annual Renewal of rent sign Board advert.			-	100%
processing charges				
Defaulting changes prior to planning			-	Double full processing charges
a. Minor amendment			-	3,000.00
b. Major amendment			-	5,000.00
c. New plans submitted in place of earlier Approved plans			-	10,000.00

Road cutting

a. 5 – 6 meters	-	20,000.00
b. 7 above meters	-	30,000.00
Defaulting for not providing refuse Basket by shop owners within metropolis	-	2,000.00

MINISTRY OF LANDS

**NON REFUNDABLE DEPOSIT
APPLICATION AND PROCESS FEES**

LAND USE	RATES
Industrial plot	N50,000.00
Commercial plot	N30,000.00
Petrol filling station	N100,000.00
Residential plot	
Low density	N20,000.00
Medium density	N10,000.00
High density	N5,000.00
Agricultural land	
Orchard	N20,000.00
Poetry	N20,000.00
Fishery	N20,000.00
Religious/ social non-profit Association	N5,000.00
Quarrying permit	N100,000.00
Way leave license	N50,000.00
CATEGORY A	
INDUSTRIAL PLOTS	
B/Kebbi State Capital	N50,000.00
Argungu, Yauri	
Zuru, Jega & Koko	N30,000.00
Other urban Areas	N15,000.00
Rural areas	N10,000.00
COMMERCIAL PLOTS	
B/Kebbi State Capital	N30,000.00
Argungu, Yauri, Zuru	N25,000.00
CATEGORY B	RATES
COMMERCIAL PLOTS	
Other Urban Areas	N15,000.00
Rural Areas	N10,000.00
PETROL FILLING STATION	
B/Kebbi State Capital	N150,000.00
Argungu, Yauri, Zuru, Jega	N100,000.00
Other Urban Areas	N100,000.00
Rural Areas	N100,000.00
QUARRYING LEVY	
Haulage	N100,000.00
HOTELS, GUEST INN & CLINICS	
B/Kebbi State Capital	N100,000.00
Argungu, Zuru, Jega & Yauri	N70,000.00
Other Urban Areas	N40,000.00
Rural Areas	N20,000.00

Residential plots (Low Density)	
B/Kebbi State Capital	N50,000.00
Argungu, Zuru, Jega & Yauri	N40,000.00
Other Urban Areas	N20,000.00
Rural Areas	N15,000.00
Residential Plots (Medium Density)	
B/Kebbi State Capital	N30,000.00
Argungu, Zuru, Jega & Yauri	N20,000.00
Other Urban Areas	N20,000.00
Rural Areas	N10,000.00
Residential Plots (High Density)	
B/Kebbi State Capital	N20,000.00
Argungu, Zuru, Jega & Yauri	N10,000.00
Other Urban Areas	N7,000.00
Rural Areas	N5,000.00
Category B	
Other Urban Areas	N5,000.00
Rural Areas	N5,000.00
Agricultural Land	N5,000.00
Religious Land	N1,000.00
PENALTY ON RENT FOR:	
Non-payment of Ground rent	30% of reserved rent 1 st year
Non development of plot allocated	70% of reserved rent 2 nd year
Penal for illegal alienation of land and other contravention such as submission of deed for registration after expiring of four months	100% of reserved rent 3 rd year
SURVEY FEES	
Survey of rectangular plots	N50,000.00
Survey of triangular plots	After the first N50,000 an additional cost of N5,000 to the cost.
Production of title plots	N5,000.00
Re-establishment of beacons	N2,500.00/Beacon

DEVELOPMENT CHARGES

COLUM I	AREA	FEES	RATES
Trial plots Industrial plots	-	N100,000	N100,000
COMMERCIAL PLOTS			
Petrol filling station	0.001 – 0.500 Hector	N50,000.00	N200,000.00
Petrol filling station	Above 0.500 Hector	N100,000.00	N200,000.00
Other commercial		N60,000.00 per Hector but not less than N10,000.00 per hector	N100,000.00 N30,000.00
RESIDENTIAL PLOTS			
Low Density plots	From 0.100 & above and GRA area	N50,000.00 per hector but not less than N10,000 per hector	N100,000.00 N50,000.00
Medium Density plots	0.070.9 hector	N30,000.00 per hector not less than N5,000.00 per plots	N60,000.00 N20,000.00
High Density plots	0.001 – 0.069	N20,000.00 per hector but not less than N3,000 per plot	N40,000.00 N6,000.00

BUILDING PERMIT FEES

	Application Processing Fees	Permit Fees
Heavy industrial plot	N3,000.00	N30,000.00
Light industrial plot	N2,000.00	N20,000.00
Commercial plot	N1,500.00	N15,000.00
Residential		
Low Density plot	N1,000.00	N10,000.00
Medium Density plot	N500.00	N5,000.00
High Density plot	N250.00	N2,500.00

FEES FOR CONSENT TO ALLIENATE

COLUM I	Application Processing Fees	RATES
Consent to	Form	N2,000.00
Mortgage of C of O	N2,000.00	N20,000.00
Assign C of O	N2,000.00	N10,000.00
Sublease	N2,000.00	N5,000.00
Change of purpose clause of C of O	N3,000.00	N10,000.00
Sub division of C of O	N500.00	N20,000.00

REGISTRATION OF DOCUMENTS AND SEARCH FEES

COLUM I	COLUMN 2	RATES
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Preparation of C of O	N200.00	N3,000.00
Registration of C of O	N250.00	N5,000.00
Registration of deed of assignment	2% of capital value	3% of capital value
Registration of mortgage	N2 out of every N1,000	3% of capital value
Registration of sublease	2% of rent	3% of capital value
Registration of deed release	N200.00	N2,000.00
Registration of power of attorney	N200.00	N10,000.00
Certificate true copy of registration documents	N1,000.00	N5,000.00
Registration of deed of gift of land	2% of capital value of property	3% of capital value of property
Supplementary C of O	N250.00	N500.00
Registration of assignment of un develop plots	20% of cost price	5% of cost price
Search fees	N200.00	N10,000.00
Replacement of lost of letter of grand	Nil	N5,00.00
Fees for valuation of	Nil	1%

KEBBI STATE HOUSING CORPORATION
Government Quarters at Haliru Abdu Housing Estate

S/N	DETAILS	RATES CHARGE
1.	Senior Staff	₦10,000
2.	Intermediate	₦5000
3.	Junior Staff	₦2000

KEBBI STATE URBAN DEVELOPMENT AUTHORITY (KUDA) -12020464

S/N	DETAILS	RATES CHARGES
INDUSTRIAL		
1	Heavy	N100,000.00
2	Light	N50,000.00
3.	Light Small Scale Industries	N20,000.00
COMMERCIAL		
1	Shop	N3,000.00
2	Warehouse/Supermarket	N20,000.00
3	Modern Restaurant	N20,000.00
4	Hotel complex	N80,000.00
5	Chalet	N3,000.00

6	Cinema	N80,000.00
7	Banks	N100,000.00
8	Office	N2,000.00
9	GSM Communication Masts	N500,000.00
10	Optic Fibre Cable OFC	145 Per Meter Length (PML)
	RESIDENTIAL	N5,000 per bungalow
1	G.R.A	N3,000 per bungalow
2	Traditional	N3,000 1-10 rooms
3	Tenement	N5,000.00 extra charges per rooms above 10 rooms
	PETROL STATION	N5,000 any additional use would be charged as per
	Surface tank	item No. 2
	Charge per pump	
	Underground Tank	N5,000.00
	Pump/Nussle	N5,000.00
		N5,000.00
	MEDICAL ESTABLISHMENT	
1	Clinics, Dispensary and Maternity homes	N50,000
	EDUCATIONAL INSTITUTION	
1	Including Nursery and Primary Schools Tertiary	N50,000
	MODEL KIOSK	
	Coca – Cola/Pepsi type	N10,000
	SIGN BOARD ADVERTISING	
	(A) Industrial (Billboard) 40 sheets size	Industrial N30,000 Renewal N10,000 per annum.
	(B) Commercial	N3,000
	(C) Service	N3,000
	FENCING OF PLOT (In addition to full processing fees)	
	(A) Commercial	N20,000
	(B) Industrial	
	i.small/light industries	N20,000
	ii.medium scale industries	N30,000
	iii.industries large/heavy industries	N40,000
	(C) Residential fence wall	

	i. G.R.A.	N10,000
	ii. Traditional Area	N5,000
	RENOVATION/CHANGE OF USE	
	(A) Major Renovation	100% of full processing fee
	(B) Minor Renovation	50% of full processing use
	(C) Change of use	100% of full processing fee

	APPROVAL OF EXTRA COPIES OF PLANS	
1	Commercial/Industrial	N5,000
2	GRA	N2,000
3	Traditional	N1,000
	CONDITIONAL OR DEFAULTING OF CHANGE PERIOR PLANNING PERMISSION	Double the full process charges
	AMENDMNTS TO APPROVED PLAN	
1	Minor Amendment	100% of full processing fee
2	Major Amendment	100% of full processing fee
3	New plans submitted in place at earlier approved plan	100% of full processing fee
	Amendment initiated during course and plan processing prior to approval	100% of full processing fee
	RECORDING/MAP PRINTING	N5,000
	KUDA PHOTO TYPE DESIGN FOR KIOSK	N5,000
	TEMPORARY STRUCTURE	
1	Mechanics	N5,000
2	Vulcanizer	N3,000
3	Rewire	N5,000
4	Panel beater	N5,000
5	Motorcycle mechanics	N3,000
6	Welder	N5,000
7	Car wash	N5,000
	UP STAMPING	¼ of the full processing fee
	MISCELLENEOUS	
1	Express Approval	Double the full
2	Suya huts spots	N2,000
3	Fire woods spots	N2,000 per month
4	Burrow pit	reclamation of site by the beneficiary
	RENTAGE OF KUDA LANDED PROPERTIES	
1	Model shops along Ahmadu Bello Way and Emir Haruna Bye pass Road	N40,000 per annum
2	Model shops at Gesse, Gwagangaji	

	Quarters and Secretariat	N15,000 per annum
3	Restaurants	N25,000 per annum
4	Ground rent on leased space	N5,000 per annum

SCHEDULE II

MINISTRY OF WATER RESOURCES AND RURAL DEVELOPMENT

A. REGISTRATION - 12020101

S/N	DETAILS	RATES CHARGED PER ANNUM
	<u>REGISTRATION</u>	
1	Water schemes construction	N50,000.00
2	Construction of tanks and reservoir	N50,000.00
3	Pipe distribution and Network	N50,000.00
4	Rehabilitation and maintenance	N50,000.00
5	Supply of a water materials	N50,000.00
6	Construction of new earth dams and rehabilitation of existing once	N100,000.00
	<u>LEVY DESCRIPTION</u>	
1	Royalty fees for rural community boreholes and other public water points in all the Local Government	N100,000.00
	<u>DRILING COMPANIES LICENCE/PERMIT</u>	
1	Local drillers engaged in drilling services	N50,000.00
2	Household borehole drillers	N13,000.00
	<u>SURFACE WATER (STREAMS & RIVERS)</u>	
1	Large scale surface water users	N10,000.00
2	Small scale users	N2,000.00
3	Tube wells	N1,000.00

	<u>DOMESTIC</u>		
1	Low density	N350.00	N1,500.00
2	High density	N200.00	N1,000.00
	<u>COMMERCIALS</u>		
	Restaurant with dining	N1,400.00	N5,000.00
	Local restaurant	N500.00	N1,000.00
	Car wash	N5,000.00	N10,000.00
	Hair dressing	N500.00	N7500.00
	Petrol station	N2,000.00	N6,000.00
	Clubs & club houses	N2,000.00	N4,000.00
	Banks (commercial)	N4,000.00	N10,000.00
	Construction sites	N5,000.00	N15,000.00
	Parks and gardens	N2,000.00	N4,000.00
	Hotels/Guest houses with water system	N500 per chalet	N1,000 per chalet
	Forestry Nursery	N5,000.00	N10,000.00
	Hotel without water system	N200perchalet	N400 per chalet
	Water tanks between 5000 to 10,000 litres	N10,000.00	N20,000.00
	Pure water industry with water board supply	N6,000.00	N15,000.00
	<u>INDUSTRIAL</u>		
1	Block industry	N5,000.00	N10,000.00
2	Poultry	N2,000.00	N4,000.00
3	Bakery	N2,000.00	N4,000.00
4	Soft drinks	N5,000.00	N5,000.00
5	Textiles	N1,000.00	N10,000.00
6	Private clinics/Hospital	N5,000.00	N10,000.00
	<u>WATER RATE CHARGES ON</u>		
	<u>INSTITUTIONS</u>		
1	Government offices Federal, State and Local Government	N5,000.00	N10,000.00
2	Specialist Hospital	N5,000.00	N10,000.00
3	Local Govt. Secretariat	N5,000.00	N10,000.00
4	Federal Govt. Secretariat	N15,000.00	N20,000.00
5	Army Barracks	N300 personal	N500 personal
6	Police Barracks	N300 personal	N500 personal
7	Custom House	N5,000.00	N10,000.00

8	Immigration house	N5,000.00	N10,000.00
9	High institution Admin. Block	N5,000.00	N10,000.00
10	Secondary school (Private)	N30/Stu/Month	N50/Stu/Month
11	Secondary Sch. Boarding (Private)	15/Stud/month	30/Stud/month
12	Primary School (Private)	10/Stud/month	10/Stud/month
13	High Institution Students	20/Stud/month	50/Stud/month
14	Abattoir	N5,000	N7,000
15	Metter Supply		N70,000
	<u>WATER CONNECTION FEES</u>		
	Water connection fees ½ Pipe	N1,500.00	N2,000.00
	Water connection fees ¾ pipe	N1,600.00	N3,000.00
	Water connection fees 1 pipe	N2,000.00	N6,000.00
	Water connection fees 2 pipe	N4,000.00	N10,000.00
	Water connection fees special over 2”	N100,000.00	N150,000.00
	<u>PUBLIC TABS (LEASED)</u>		
	Reconnection fees		
1	½ Pipe	Nil	N1,000.00
2	¾ Pipe	Nil	N2,000.00
3	1” pipe	Nil	N4,000.00
4	2” Pipe	Nil	N10,000.00
5	Special over 2	Nil	N5,000 p/tab
	<u>PRIVATE BOREHOLE REGISTRATION</u>		
1	Domestic	Nil	N10,000 per Borehole
2	Commercial	Nil	N10,000 per Borehole
3	Industrial registration	Nil	N25,000 per Borehole
	<u>ROYALTY FEES</u>		
	Private Boreholes	Nil	N2,000 per annum
	Company/Commercial	Nil	N10,000per
	Industrial	Nil	annum
			N5,000 per annum
	<u>Water Rate for Civil Servants</u>		
	GL 01 – 07	200 Monthly	300 Per Months
	GL 08 – 12	250 Monthly	400 Per Months
	GL 13 and above	350 Monthly	500 Per Months

SCHEDULE III
KEBBI STATE TENDERS BOARD -12020417
OFFICE OF THE GOVERNOR
BIRNIN KEBBI

S/N	VALUE OF WORK	TENDER REG. FEES	TENDER PROC. FEES
A.	N500.001-N1,000.000	N10,000.00	10,000 or 0.5% of the Contract sum
B.	N1,000.001-N5,000.000	N20,000.00	20,000 0.5% of the Contract sum
C.	N5,000.001-N25,000.000	N30,000.00	30,000 0.5% of the Contract sum
D.	N25,000.001-N50,000.000	N50,000.00	50,000 0.5% of the Contract sum
E.	N50,000.001 AND ABOVE	N100.000.00	100,000 0.5% of the Contract sum

SCHEDULE IV

MINISTRY OF WORKS AND TRANSPORT

ROAD TRAFFIC DEPARTMENT V.I.O -1200604 KEBBI STATE

S/N	OFFENCES	RATES
1.	Diving under the influence of Drugs/alcohol	N100,000 or Imprisonment of 15 years.
2.	Driving without valid Driving license.	N50,000 or Imprisonment of 5 Years.
3.	Driving with expired drivers license.	N25,000 or 3years Imprisonment
4.	Reckless Driving (Driving without due care and attention)	N25,000 or 3yaers Imprisonment
5.	Causing Death by dangerous driving	N1,000.000 or 20 years Imprisonment
6.	Driving without valid motor /motorcycle vehicle particulars	N20.000 or 3years Imprisonment
7.	Driving with expired particulars	N10,000 or 2years Imprisonment
8.	Using fake motor vehicle /motorcycle particulars	N20,000 or 3years Imprisonment
9.	Driving without Brakes	N10,000 or 1year Imprisonment
10.	Driving without worn-out types	N10,000 or 1year Imprisonment
11.	Driving without spare types	N5,000 or six month Imprisonment
12.	Driving without side mirror	N10,000 or 1year Imprisonment
13.	Driving without Fire extinguisher	N10,000 or 1year Imprisonment
14.	Driving with defective	N10,000 or 2years

	signals/brake lights Rivers light or parking light	Imprisonment
15.	Driving without proper Head lights	N20,000 or 2years Imprisonment
16.	Driving with broken windscreen or defective wipers	N10,000 or 2years Imprisonment
17.	Carrying passengers in goods only vehicles	N20,000 or 3years Imprisonment
18.	Goods above the canopy or extended goods above the boot (protruding outside the body of the vehicle)	N20,000 or 3years Imprisonment
19.	Carrying passengers in goods only vehicle swinging out of the body the vehicle	N30,000 or 4years Imprisonment
20.	Carrying of excess passengers in passengers only vehicle	N30,000 or 3years Imprisonment
21.	Carrying of persons in boot of motor vehicle	N30,000 or 3years Imprisonment
22.	Route violation	N30,000 or 3years Imprisonment
23.	Driving an un-road worthy motor vehicle motorcycle	N30,000 or 3years Imprisonment
24.	Underage child driving	N50,000 or 5years Imprisonment
25.	Failure to use seatbelt	N10,000 or 1year Imprisonment
26.	Driving without warning horn	N10,000 or 1year Imprisonment
27.	Overtaken in bend, bridges, or slope	N10,000 or 1year Imprisonment
28.	Unnecessary use of Horn.	N10,000 or 1year Imprisonment
29.	Parking wrongly or obstructing other road users	N50,000 or 5years Imprisonment

30.	Defection/Defaced number plate	N50,000 or 5years Imprisonment
31.	Failure to stop when ordered to do so by an officer in uniform	N50,000 or 5years Imprisonment
32.	Failure to give proper name and address	N50,000 or 5years Imprisonment
33.	Failure to produce driver license or vehicle particulars on demand by an officer	N50,000 or 5years Imprisonment
34.	Inciting insulting or obstructing an officer while performing his legitimate duty	N100,000 or 10years Imprisonment
35.	Motor vehicle /motorcycle or tricycle without plate number identification	N50,000 or 10years Imprisonment
36.	Any motorcycle or tricycles that overload/carries protruding object.	N10,000 or 1year Imprisonment
37.	No tricycles outside the boundary of any town.	N10,000 or 1year Imprisonment
38.	All motor vehicle/motorcycle or Tricycle most have their load property light and scored closed, failure.	N20,000 or 2years Imprisonment
39.	Carrying goods in a passengers vehicle.	N20,000 or 2years Imprisonment
40.	Driving which on open boot due to load.	N20,000 or 2years Imprisonment
41.	Driving against traffic	N30,000 or 3years Imprisonment
42.	Fail to take correct course in a R/about.	N15,000 or 2years Imprisonment
43.	Driving at on excessive speed	N20,000 or 2years Imprisonment
44.	Carrying more than one person in front of a salon car.	N10,000 or 1year Imprisonment
45.	Driving an in registered vehicle.	N20,000 or 3years

		Imprisonment
46.	Using a number plate belonging to another vehicle	N20,000 or 3years Imprisonment
47.	Using government number plate on a private vehicle	N15,000 or 1year Imprisonment
48.	General penalty for while no special provision in provide by law.	N30,000 or 2years Imprisonment
49.	Vehicle Inspection: Heavy Duty Truck Light Passenger Vehicle Commercial Bus	

B. SIR AHMADU BELLO INTERNATIONAL AIRPORT

ITEMS	RATES
Gate Fees	N200.00
Landing Fees	N50,000
Extension Fees	N100,000
Passenger Service Charge	N1,000.00

C. WORKS SCHOOL

Skill Training, Certification and Certificate N4,000.00

D. DRIVING SCHOOL - 12020142

S/N	SOURCES	RATES	PERIOD
1.	Registration Fee	50,000.00	Annually
2.	Annual License Renewal	20,000.00	Annually
	MOTOR VEHICLE DEALERSHIP		
1.	Registration Fee	50,000	
2.	Annual License Renewal	30,000	Annually
3.	One Set of Dealership Number Plate	90,000	
	MOTORCYCLE DEALERSHIP		
1.	Registration Fee	25,000	
2.	Annual License Renewal	15,000	Annually
3.	One set of Dealership Number plates	60,000	

SCHEDULE V

HIGH COURT OF JUSTICE -12020500

BIRNIN KEBBI-KEBBI STATE

S/N	DETAILS	RATES CHARGES
1.	Notice of appeal to high court	₦2,000
2.	Application for count order	₦1,000
3.	Application for count rolling	₦1,000
4.	Application for record of proceedings	₦1,000
5.	Application for write of Attachment	₦500
6.	Motion on Notice	₦500
7.	Declaration of Age	₦500
8.	Affidavit	₦500
9.	Official Seal	₦1,000
10.	Certificate of Document	₦500
11.	Other Declaration/clearance	₦500
12.	Filing of statement of claim	₦500
13.	Filing of statement of Defense	₦500
14.	Written Address	₦500
15.	Oath	₦500
16.	Other Processes	₦500
17.	Filing Fee	5%
18.	Marriage Certificate	N5,000

SCHEDULE VI

SHARIA COURT OF APPEAL -12020500 AREA COURT DIVISION SHARIA COURT DIVISION

PROPOSED REVIEW OF FEES, FINE, RATES, AND LEVIES

S/N	DETAILS	RATES CHARGES
1.	Institution of Civil Suit	₦1000
2.	Recovery of Debt 3% of the Debts Claimed	3%
3.	Summons to a Debtor A. Where the Debt does not exceed ₦5,000 B. Where the Debt exceed ₦5,000.00 ₦10,000.00	₦200 ₦400
4.	Remanding a judgment debtor (exceeding detainees) maintenance expressed.	₦500
5.	Write of possession	₦500
6.	<u>Matrimonial</u> Institution of a divorce suit	₦500
7.	Child Maintenance	₦600
8.	Deviance Certificate	₦500
9.	<u>Appeal</u> Filling of an Appeal	₦1,000
10.	Appeal out of time	₦2,000
11.	Stay of execution	₦2,000
12.	Copy of Record of proceeding	₦2,000
13.	Request for a copy of proceedings by a person who is neither a party to a suit or solicit for any of the parties in a suit	₦5,000
14.	<u>Miscellaneous</u> Special count Assistance	₦1000
15.	Declaration of age	₦500
16.	Affidavit	₦500
17.	Application for Bail by Counsel	₦2,000

SCHEDULE VII

MINISTRY OF ENVIRONMENT AND SOLID MINERALS -12020501

S/N	DETAILS	RATES CHARNGES
1.	Thriller Load	1000/Trip
2.	Tipper Load (1/2Thriller)	500/Trip
3.	Tipper Load	300/Trip
4.	Tractor Load	200/Trip
5.	Pick-up load	100/Trip

MINISTRY OF ENVIRONMENT AND SOLID MINERALS -12040625

A. APPLICATION PROCESSING FEES

S/N	DETAILS	RATES CHARNGES
1.	Reconnaissance Permit	30,000
2.	Exploration Levy	100,000
3.	Small Scale mining Levy	30,000
4.	Levy for mining License holders	100,000
5.	Quarry Levy	100,000
6.	Water use Permit	10,000

B. ANNUAL SERVICE FEE (PER CADASTRE UNIT) -12040626

S/N	DETAILS	RATES CHARNGES
1.	Reconnaissance Permit	Free
2.	Exploration Levy	2000
3.	Small scale mining Levy	10,000
4.	Levy for mining license holder	20,000
5.	Water use Permit	10,000

C. APPLICATION FOR ENLARGEMENT -12040627

S/N	DETAILS	RATES CHARNGES
1.	Exploration Levy	30,000
2.	Small Scale mining Levy	30,000
3.	Levy for mining License holders	30,000
4.	Quarry Levy	30,000

D. APPLICATION FOR RELINQUISHMENT -12040628

S/N	DETAILS	RATES CHARGES
1.	Small scale Mining Levy	10,000
2.	Levy for mining license holders	10,000
3.	Quarry Levy	10,000
4.	Exploration Levy	10,000

E. LEVY FOR SOLID MINERALS PRODUCE IN KEBBI STATE -12040629

S/N	MINERALS DETAILS	ADVALOREM (%)	APPROVED MARKET VALUE (₦) CURRENT CHANGE	APPROVED LEVY PROPOSE CHANGE
1.	Antimony Ore	3	90,000/T	1,700/T
2.	Amethyst	5	4,000/Kg	100/kg
3.	Aquamarine	5	1,000/Kg	25/gm
4.	Barites	5	8,000/T	200/T
5.	Bauxite	3	8,000/T	100/T
6.	Bentonite	5	5,000/T	150/T
7.	Clay	5	400/T	20/T
8.	Coal	3	2,500/T	60/T
9.	Copper Ore	3	40,000/T	600/T
10.	Corundum	5	600/gm	30/gm
11.	Crstae Quartz	5	1,000/Kg	30/kg
12.	Diatomite	5	40,000/T	1,000/T
13.	Emerald	5	7,500/gm	200/gm
14.	Dolomite feldspar	5	1,000/T	30/T
15.	Feldspar	5	3000/T	100/T
16.	Garnet	5	20,000/kg	600/km
17.	Gold concentrate	3	180,000/ounce	400/ounce
18.	Granite Blocks	5	30,000/M ³	1,0000/m ³
19.	Granite Aggregates	5	1,500/T	50/T
20.	Granite Dust	5	750/T	25.5/T

21.	Graphite	5	20,000/T	600/T
22.	Gypsy	5	5,000/T	150/T
23.	Ilmenite	3	15,000/T	250/T
24.	Industrial Quarty	5	3,000/T	100/T
25.	Iron ore	3	6,500/T	100/T
26.	Kaoline (Crude)	5	2,500/T	100/T
27.	Kaoline (Pulverized)	5	3,350/T	120.5/T
28.	Late rite	5	600/T	20/T
29.	Lead/Zinc Concentrate	3	90,000/T	1,500/T
30.	Lead/Zinc Ore	3	45,000/T	700/T
31.	Limestone Crude	5	600/T	20/T
32.	Magnesite	3	5,000/T	100/T
33.	Marble aggregates	5	3,000/T	100/T
34.	Marble Blocks	5	20,000/T	500/ms
35.	Manganese	3	10,000/T	150/T
36.	Molybdenum	3	10,000/KG	150/kg
37.	Mica	5	1,500/T	50/T
38.	Phosphate	5	3,000/T	100/T
39.	Pyrite/Chalcopyrite	3	1,000/T	20/T
40.	Ruby	5	1,500/gm	50/gm
41.	Rutile	3	45,000/T	700/g
42.	Salt	5	1,000/T	20/T
43.	Sand	5	800/T	20/T
44.	Sapphire	5	3,000/T	100/gm
45.	Shale	5	500/T	20/T
46.	Salica sand	5	800/T	20/T
47.	Soda Ash/Trona	5	15,000/T	350/T
48.	Talc	5	3,000/T	100/T
49.	Tantalite (Concentrate)	3	25,000,000/T	350,000/T
50.	Tantalite (Crude)	3	5,000,000/T	55,000/T
51.	Topaz	5	5,000/kg	150/kg
52.	Tourmaline (Green)	5	499/gm	10/gm
53.	Tourmaline (Pink & Blue)	5	1,500/gm	40/gm
54.	Wolframite	3	1,000/kg	15/kg
55.	Zircon	5	45,000/kg	1000/kg
56.	Zircon Sand	5	6,000/T	150/T

**F. COMPENSATION RATES FOR TREES AND ECONOMIC TREES -
12021012**

S/N	Botanical Name Details	Hausa Name	Less than 10 Years ₦ Current Change	Over 10 Years New Rates Change
1.	Mangifora Indica (Improved)	Mangworo M.	10,000	25,000
2.	Mangifora Indica (Ordinary)	Mangworo	8,000	20,000
3.	Citrus spp (ordinary)	Lemu	5,000	10,000
4.	Citrus spp(Improved)	Lemu	8,000	15,000
5.	Psidium Guajava(Improved)	Gwaiba	5,000	10,000
6.	ParkiaBiglobosa	Dorawa	6,000	10,000
7.	Vitelliariaparadixum	Kade	6,000	10,000

8.	Termirindusindica	Tsamiya	3,000	7,000
9.	Carica papaya	Gwanda	2,000	5,000
10.	Vitex Domiana	Dunya	3,000	5,000
11.	Adansoniadigitata	Kuka	5,000	10,000
12.	Annacardiumodentales	Kashu	5,000	10,000
13.	FaidhabiaAlbida	Gawo	2,000	5,000
14.	Azadirachta Indica	Neem Dogon Yaro	10,000	20,000
15.	Kyaya senegalensis	Madaci	5,000	10,000
16.	Isoberlimadoka	Doka	5,000	10,000
17.	EulalyptusSpp	Zaiti	5,000	10,000
18.	Acacia Nikoka	Bagaruwa	4,000	8,000
19.	GmalineArrborea	Malena	2,000	5,000
20.	Moringa Oliafera	Zogala	5000	10,000
21.	DiosyoosMespiliformis	Kaiwa	2,000	5,000
22.	Prosopis Africana	Kirya	2,000	5,000
23.	Anogeissusnleliocarpis	Marke	4,000	8,000
24.	BalanitesAegytiaca	Aduwa	4,000	8,000
25.	Acacia Senegal	Dakwara	5,000	10,000
26.	Ceiba Pentandra	Rini	3,000	5,000
27.	Ficus Spp	Durumu	8,000	10,000
28.	Borossusacthiopum	Giginya	2,000	4,000
29.	HyphenesThebaica	Goriba	5,000	10,000
30.	ElaeisGuineenis	KwakwarManja	5,000	10,000
31.	DeturiumMicrocarpum	Taura	2,000	4,000
32.	Law Sonia Inermis	Lalle	2,000	5,000
33.	Phomizedoclylife	Dabino	5,000	10,000
34.	Danicleiaoliven	Maje	5,000	10,000
35.	Musa Sapintu,	Ayaba	2,000	5,000
36.	Bitter leaf	Shuwaka	1,500	3,000
37.	Pterocarpus Lucens	Madobiya	6,000	12,000

G. PERMIT TO TAKE FOREST PRODUCE - 12020722

S/N		RATES
1.	Permit to take fire wood	N10,000.00/months/person
2.	Permit to sale fire wood	N200.00/month/person
3.	Permit to collect forked poles	N5,000/month/person
4.	Permit to collect honey	N500/month/person
5.	Permit to trade in honey	N1,000/month/person
6.	Permit to make baskets	N300/month/person
7.	Permit to make charcoal	N2,000/month/person
8.	Permit to trade in charcoal	N300/month/person
9	Permit to in split Brasses	N200/months/person
10	Permit to collect assorted leaves	N300/months/person
11	Permit to collect Bamboo (Gora)	N1,000/month/person
12	Permit to collect Munich	N500/month/person
13	Permit to collect Tamari duesfruit	N300/month/person
14	Permit to trade in tamaridues fruit	N500/month/person
15	Permit to collect park in fruits	N500/month/person
16	Permit to trade in park in fruit	N500/month/person
17	Permit to collect vitellaria paramount	N500/month/person

18	Permit to trade in vetalleria (shea nuts)	N500/month/person
19	Permit to tap gum from trees	N200.month/person
20	Permit to trade in Gum	N500/month/person
21	Permit to making mortar	N200/month/person
22	Permit to trade in timber	N2,000/month/person
23	Permit to make reading slates (Allo)	N200/month/person
24	Permit to Herbalist	N500/month/person
25	Permit to collect sponge	N300/month/person
26	Permit to trade in Kala	N500/month/person
27	Permit to collect palm kemels (Kwara)	N200/month/person
28	Permit to collect raffia & Ribs (Kala)	N200/month/person
29	Permit to trade in raffia (kaba)	N500 month/person

H. ROYALTIES FOR FOREST PRODUCE - 12020300

S/N	BOTANICAL NAME	HAUSA NAME	RATES
1.	Afzelia Africana	Gawo	N1,000
2.	Khaya Senegalensis	Madici	N1,500
3.	Vitelleria Paradoxum	Kade	N2,000
4.	Parkia Biglobosa	Dorawa	N2,000
5.	Danielliaoliveri	Maje	N1,500
6.	Albizia Chevalieri	Katsari	N1,000
7	Borassus Asthipm	Giginya	N5,000
8	Ceiba Pentandra	Rimi	N5,000
9	Vitexel Cloniana	Dunya	N1,500
10	Detarium Microcapum	Taura	N2,000
11	Isoberrhininia Doka	Doka	N1,000
12	Terminalia Laxiflora	Baushe	N2,000
13	Prosopis Africana	Kirya	N1,000
14	Elaesi Guineensis	Kwakwa Manja	N2,500
15	Termarines Indica	Tsamiya	N2,000
16	Faidhabia Albida	Gawo	N1,000
17	Anogeisus Leiocarpus	Marke	N1,000
18	Balanites Aegyotiaca	Aduwa	N1,000
19	Diospyros Menspifirmis	Kaiwa	N1,200
20	Pilistigma Reticuatum	Kalgo	N500
21	Hyphaene Thebica	Goriba	N1,000
22	Acacia Seyal	Dakwara	N1,000
23	Adansonial Digitata	Kuka	N1,000
24	Acacia Nilotica	Bagaruwa	N1,000
25	Dead Borassus	Mataccen Giginya	N2,500
26	Sclerocarya Birrea	Loda	N1,500
27	Bombax costatum	Kurya	N1,500
28	Ficus Sycomorus	Baure	N1,000
29	Azadrachta inclina	Neem/Dogon yaro	N10,000
30	Pterocarpus Lucens	Madobiya	N6,000

I. FIREWOOD COLLECTED FROM FOREST

1.	Donkey Load	N200/trip
2.	Camel load	N500/trip
3.	Pick-up Load	N3,00-/trip
4.	Canter Load	N5,000/trip
5.	Trucks Load	N7,000/trips
6.	Trailer Load	N10,000

J. FEES FOR POLES OBTAINED BY THINNING FROM PLANTATION

1.	10cm – 15cm	N300
2.	15cm-20cm	N350
3	20cm – 25cm	N400
4	25cm – 30 cm	N450
5	30cm – 35 cm	N500
6	35cm – 40 cm	N550
7	40cm – 45cm	N600
8	45cfm – 50 cm	N650
9	50 cm – 55 cm	N700
10	55cm – 60 cm	N750

K. FENCE POLE (UNTREATED) 2M LONG -**N300****L. KEBBI STAT ENVIRONMENTAL PROTECTION AGENCY (KESEPA)
12020727**

1.	Environmental Impact Assessment	N20,000
2.	Environmental Audit Report	N20,000
3.	Violation charges	N10,000

ENVIROMENTAL STREES FEES		
Opening up of burrow pits		
Pollution through water discharge/air continuously for a week without break		N100,000/unit
Environmental stress fees in the mining sector are as applicable nationally		

SCHEDULE VIII

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

A. TRACTOR HIRING SERVICES (THS) - 1202126

S/N	OPERATION	Types of land	Commercial	Government
1.	Ploughing	Fadama	6,250:00	5000
		Upland	5,000:00	4000
2.	Ridging	Upland	5,000:00	4000
3.	Harrowing	Fadama	3750:00	3000
		Upland	3750:00	3000

B. TRACTOR HECTRE PER DAY

S/N	DETAILS	RATES CHANGE
1.	One (1) day work (shrs)	15,000:00
2.	One (1) month (25 working days)	375,000:00
3.	For season work (3 months)	1,125,000:00

C. FISHERIES DEPARTMENT - 12040630

S/N	DETAILS	RATES CHANGE
1.	Fishing with net having small meshed then that prescribed the regulations made pursuant to the edict.	2000
2.	Fishing without license or permit	2000
3.	Killing or catching of fish of a size or weight less than the standard prescribed under this edict.	2000
4.	Killing or catching of any fish of a prohibited species during close season	3000
5.	Fishing with any great or method other than that prescribed under the regulations pursuant to this edict.	5000
6.	Licensed holder employing unlicensed person to help them in fishing.	2000
7.	Fishing in prohibited water	5000
8.	Offering or exposing for sale or exchange of any fish the scale of which is prohibited in any specific area by a notification issued pursuant to section 5 of this edict.	5000
9.	Using explosive poison	20,000
10.	Grass cutting and fish fencing	20,000
11.	Fishing with beach seine net (Dala)	N5,000

D. FISHING LICENSE FEE- 12020119

S/N	DETAILS	RATES CHANGES
1.	Kanji Lake	1000 Per Annum
2.	All other river, stream dams and reservoir including natural lakes	500 Per Annum
3.	Assistant fisherman to fish in any water	100 Per Annum

E. BOATS/CANOE REGISTRATION

1.	Fishing Boat	1,000 per Annum
2.	Transportation Boat	2,000 per Annum

F. REGISTRATION OF ESTABLISHED FISH FARM

1.	Fish Farm with 3 Ponds and above	5,000
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G. FISH MONGERS REGISTRATION/PERMIT

1.	Registration	N1,000
2.	Permit	N1,000 per Annum

H. INSPECTION AND GRADING FEES

S/N	DETAILS OF REVENUE	RATE
1.	1. Inspection and grading fees 2. Produce merchant license 3. Produce buyers license	1,500 50,000 50,000
2.	<u>INSPECTION AND GRADING FEES</u> 1. Millet 2. G/corn 3. Maizes 4. Beans 5. Rice (Milled) 6. Rice (Paddy) 7. Cassava (Garri) 8. Onions 9. Conger 10. Potatoes 11. Shea nuts 12. Imbabura nuts 13. Rippers 14. Orange 15. Cocoa 16. Banana Plantain 17. Yam Tubers 18. Seed cotton 19. Wheat Grain 20. locust Bean 21. Palm Kernels 22. Palm Oil	₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦200/bag ₦1000/lorry ₦1000/lorry ₦1000/bag ₦200/bag ₦100/bag ₦10,000/lorry ₦5,000/lorry ₦1000/drum

23.	Soya Beans	₦200/bag
24.	Benin Seeds (Sesame Seeds)	₦200/bag
25.	Groundnut	₦200/bag
26.	G/nut oil	₦200/bag
27.	Smoke Fish	₦200/lorry
28.	Wheat flour	₦200/lorry
29.	Cashew Nuts	₦1000/bag
30.	Tomatoes	₦100/bag
31.	Guava	₦300/bag
32.	Mangoes	₦200/bag
33.	pawpaw	₦200/bag
34.	Calabashes	₦200/bag
35.	Sugarcane	₦200/bag
36.	Garlic	₦200/bag
37.	knarffibre	₦200/bag
38.	Coconuts	₦200/bag
39.	Tobacco Leaves	₦200/bag
40.	Coconut	₦200/bag

SCHEDULE IX

A. MINISTRY OF ANIMAL HUSBANDRY & FISHERIES

S/N	SOURCE	ITEM	RATES (N)	TIME
1.	Trade Cattle, sheep and Goat buyers license 12020648	a) Cattle buyers b) Sheep and Goat	10,000.00 5,000.00	Annually Annually
2.	Loading/Movement Permits 12020648	a). Cattle b). sheep/Goats	200/Head 100/Head	
3.	Hide and Skin Buyer's License 12020123	Hide and Skin	5,000.00	Annually
4.	Loading/Movement permit for Hides and Skin 12020123	a). Trailer Load b). 10 Tyre Load c). Canter Load	10,000.00 7,500.00 5,000.00	
5.	Import/Export of Livestock into or out of Kebbi State (International permit) 12020670	a). Cattle b). Sheep/Goats	10,000.00 7,000.00	Annually Annually

SCHEDULE X
MINISTRY FOR BASIC AND SECONDARY EDUCATION – 12020475

S/N	SOURCE	ITEM	RATES (N)	TIME
1.	Private Schools Application Form – 12020625	Private School	10,000.00	
2.	Nursery/Primary School – 12020475	a).Provisional approval to operate b) Final approval c). License to operate d)Annual Registration	10,000.00 10,000.00 10,000.00 20,000.00	Annually
3.	Junior Secondary School (JSS) 12020475	a).Provisional approval to operate b). Final approval. c). License to operate d). Annual Registration.	15,000.00 15,000.00 15,000.00 30,000.00	
4.	Senior Secondary School (SSS) 12020475	a).Provisional Approval to operate b). Final approval c). License to operate d). Annual Registration,	20,000.00 20,000.00 20,000.00 50,000.00	

SCHEDULE XI

KEBBI STATE FIRE SERVICE - 12020428

1. (a) For an inspection of Hotels of an international standard 10,000	
2. For subsequent yearly inspection of such Hotels	5,000
3. For an Initial yearly inspection of Hotels of ordinary standard	5,000
4. For yearly inspection of such Hotels	2,000
5. For an inspection of Quest Inn	5,000
6. For subsequent yearly inspection of such Guest Inn	2,000
7. For a yearly inspection of a restaurant without lodging facility	2,000
8. For an initial inspection of a factory with a staff strength from one to Fifty person	20,000
9. For a yearly inspection of such factory	10,000
10. For an initial inspection of a factory with staff strength from Fifty to One thousand (50-1000) persons	30,000
11. For yearly inspection of such factory	15,000
12. For an initial inspection of a factory with a staff strength above One Thousand persons	50,000
13. For a yearly inspection of such a factory	30,000
14. For a initial inspection of a cinema House	5,000
15. For a yearly inspection of such a cinema House	2,000
16. For an initial inspection of the premises of an independent Petrol. Marketer	30,000
17. For a yearly inspection of such premises	15,000
18. For an initial inspection of standard filling station	10,000
19. For a yearly inspection of such premises	5,000
20. For an initial inspection of surface petroleum tank	5,000
21. For a yearly inspection of such premises	2,000
22. For an initial inspection of a big commercial House 10,000	
23. For a yearly inspection of such premises	5,000
24. For an initial inspection of a smaller commercial House	5,000
25. For a yearly inspection of such premises	2,000
26. For an initial inspection of the premises of Car wash	2,000
27. For a yearly inspection of such premises	1,000
28. For an inspection of welder's workshop	1,000
29. For an initial inspection of a Mechanical/Electrical W/Shop	5,000
30. For a yearly inspection of such premises	3,000
31. For an initial inspection of a modern bakery industry	5,000
32. For a yearly inspection of the modern bakery industry	3,000
33. For an initial inspection of a private school	5,000
34. For a yearly inspection of a private school	3,000
35. For an initial inspection of a private Hospital/clinic	5,000
36. For a yearly inspection of private Hospital/clinic	3,000

37. For an initial inspection of Gas, Kerosene and other flammables	5,000
38. For a yearly inspection of gas. Kerosene and other Flammable	3,000
39. For an initial inspection of premises containing highly flammable	
40. Substances such as butane	20,000
41. For a yearly inspection of such premises	10,000
42. For an initial inspection of public building	2,000
For Yearly inspection of private and commercial banking House	
10,000	

SCHEDULE XII

KEBBI STATE SCHOOL OF NURSING AND MIDWIFERY -21020149

S/N	DETAILS	RATES CHARGE
	<u>Nursing and Midwifery Council</u>	
1.	Indexing fees	₦7000
2.	Record of Training	₦2,500
3.	Tuition fees (None indigene)	₦100,000
4.	Hostel fess perineum (optional)	₦20,000
5.	Rules and Regulation	₦1000
6.	Procedure Manual	₦1,500
7.	ID Card	₦500
8.	Library fess	₦1000
9.	Union Dues	₦500
10.	Caution fees	₦1,500
11.	Community Based expenance fees	₦2000
12.	Sports	₦500
13.	Registration fees	₦10,000
14.	WAEC/NECO verification fees	₦1000
15.	Student Health insurance scheme	₦2,500
16.	Maintenance fees	₦1000
17.	Uniform fees	₦2,500

SCHEDULE XIII

KEBBI STATE MINISTRY OF HEALTH

OPERATION NEW RATES -12020702

S/N	DESCRIPTION	RATES
1.	TURA	30,000.00
2.	Open Prostatectomy	15,000.00
3.	Cystocopy	10,000.00
4.	Cystolithomy	15,000.00
5.	Bouginage	10,000.00
6.	Appendectomy	15,000.00
7.	Hemionmy	15,000.00
8.	Hydrocelectomy	10,000.00
9.	Thyadectomy	20,000.00
10.	Heamorrhoidectomy	10,000.00
11.	Firatulectomy	10,000.00
12.	Lampectomy	10,000.00
13.	Excision	10,000.00
14.	Explaratorylaparomy	20,000.00
15.	Sophernon – femoral	10,000.00
16.	Higation/stripping of vein multiple avulsions	10,000.00
17.	Endoacopy	10,000.00
18.	E.U.A	2,000.00
19.	Circumcision	10,000.00
20.	Orchidectomy	15,000.00
21.	Amputation	10,000.00
22.	P.O.P full cast	10,000.00
23.	Coherrrculation	2000
24.	Lap +	20,000.00
25.	Paelahithrotomy/neptrolihomy	5,000
26.	I & D	5,000
27.	Debridement	Free
28.	C/S	10,000.00
29.	T.A II	15,000.00
30.	Calperphy	15,000.00
	ORTHPAEDIC SURGERIES	
31.	Sequestrectomy	10,000
32.	Austin-Moore	10,000
33.	Orif With Condylar Planting	10,000
34.	Orif with DCI	10,000
35.	K-wire Fixation	10,000
36.	External fixation	10,000
37.	Soft Tissue Release	10,000

S/N	TYPES OF SOCIETY	RATES TARIFF
1.	Printing Cooperative	₦2,500
2.	Cooperative Union	₦5,000
3.	Cooperative Aped	₦10,000

KEBBI STATE POLYTECHNIC

S/N	REVENUE ITEM	RATES
1.	Set of Admission Forms	2,000
2.	Registration Fees (Fresh ND Students)	28,800
3.	Registration Fees (Returning ND Students)	25,500
4.	Registration Fees (Pre-ND/ Remedial Students)	26,800

SIR YAHAYA MEMORIAL HOSPITAL =12020707

S/N	LEB. REVOLVING FUND	NEW RATES PRICE
1.	WIDAL	400
2.	MPS	200
3.	SEMEN ANALYSIS	400
4.	STOOL OCCULT BLOOD	250
5.	URINE HCG TEST (PT)	200
6.	COMPLETE UNRINALYSIS	250
7.	MCS, URINE/STOOL/ASPIRATE ETC	500
8.	MANTOUX Ag TEST	450
9.	SKIN SNIP	350
10.	GRAMS STAIN	300
11.	URINE CHEMISTRY	250
12.	STOOL ANALYSIS	300
13.	URINE MICROCOPY	250
14.	CORNEAL SCRAOING FOR MCS/SHLAMYDIA STUDIES	500
15.	HEAMOGLOBIN/PCV	150
16.	FULL BLOOD COUNT	200
17.	BLEEDING TIME	200
18.	CLOTTING TIME	200
19.	SICKLING TEST	250
20.	ESR	200
21.	GENOTYPE TEST	500
22.	BLOOD GROUPING	200

23.	X-MATCHING	200
24.	BLOOD FILM STUDIES	500
25.	COOMBS TEST	500
26.	RETICS COUNT	300
27.	BLOOD CULTURE	1000
28.	FASTING/RANDOM BS	250
29.	SERUM PROTEIN	350
30.	TOTAL LAWIRUBIN	350
31.	SERUM CHOLESTROL	400
32.	SERUM URIC ACID	350
33.	CSF ANALYSIS	400
34.	RHEUMATOID FACTOR (RF)	350
35.	24HRS URINE PROTEIN CALCIUM	500
36.	SERUM CALCIUM	500
37.	SERUM PHOSPHATE	500
38.	SERUM AMYLASE	500
39.	LIVES FUCUIN (LFT)	1,200
40.	PSA	2,000
41.	RENAL PROFILE (EUcr)	1,000
42.	SERUM UREA	350
43.	SERUM CREATININE	350
44.	LIPID PROFILE	1,200
45.	SERUM CHLORIDE	350
46.	SERUM BICARBONATE	350
47.	ASCITICANALYSIS	350
48.	GLCATED HAENOGLOBIN	3,000
49.	ORAL GLUCOSE TOOL TEST (OGT)	1,000
50.	ALP	350
51.	AST/SGOT	350
52.	ALT/SGPT	350
53.	TRIGLYCERIDE	400
54.	CONJUGATED BILIRUBIN	400
55.	HDL-CHOLESTROL	400
56.	HbsAg	450
57.	HEPATITIS C VRUS	450
58.	VDRL	450
59.	SPUTUM AfB	Free
60.	RVS	Free
61.	CD ₄ COUNT	Free
62.	HISTOLOGY	1,500
63.	SERUM ALBUMIN	350
64.	HEPATITIS B PROFILE	2,000
65.	CLOTTING PROFILE	3,500
66.	SERIAL DILUTION (PT)	1,200
MEDICAL RECORDS DEPARTMENT		NEW PROPOSED PRICE
1.	ANC BOOKING FOLDER	1,000
2.	OPD CARDS	200
3.	FILE JACKET	300
4.	BIRTH CERTIFICATE	500
5.	DEATH CERTIFICATE	500
6.	EXCUSE DUTY CERTIFICATE	500

7.	MEDICAL CERTIFICATE OF FITNESS	500
8.	MEDICAL REPORT	500
S/N	SURGERY DEPARTMENT	NEW PROPOSED PRICE
1.	HERNIORRPHY	20,000
2.	OPEN PROSTATE	30,000
3.	CYSTOSCOPY	10,000
4.	CYSTOLITHOTOMY	15,000
5.	BOUGINAGE	10,000
6.	APPENDECECTOMY	15,000
7.	HYDROCELECTOMY	15,000
8.	HAEMORCHOIDECTOMY	15,000
9.	FISTULA	15,000
10.	EXCISION	7,000
11.	LAPARATOMY	30,000
12.	ENDOSCOPY	10,000
13.	EUA	10,000
14.	CIRCUMCISSION	2,000
15.	ORCHIDECTOMY	10,000
16.	AMPUTATION	20,000
17.	POP	15,000
18.	CATHERIZATION	-
19.	I & D	7,000
20.	DEBRIDEMENT	-
21.	CS	-
22.	TAH	20,000
23.	CULPORAPHY	20,000
24.	VAGINALHYSTERECTOMY	20,000
25.	UTERINE FIBROID	20,000
26.	OVARAN CYST	20,000
27.	CYSTECTOMY	20,000
28.	VAGINAL PLASTY	20,000
29.	UTERINE SUSPENSION	15,000
30.	ANAL FISTULA	15,000
31.	URETHRAL PLASTY	30,000
32.	PROSTATE BIOPSY	10,000
33.	VAGOTOMY	15,000
34.	LORD'S STRECH	10,000
35.	MVA	2,000
36.	ORIF	20,000
HEAMODIALYSIS		NEW RATES PRICE
1.	FEMORAL 1 ST SESSION SUBSEQUENT SESSION	22,040 15,480
2.	CENTRAL LINE ALL SESSION	15,444
3.	AV FISTULA ALL SESSIO	15,828
RADIOGRAPHY		
1.	CHEST X-RAY	1,200
2.	SKULL AP&L	2,000
3.	AP&L 2 FILM	2,000
4.	IVU	10,000
5.	HSG	6,000
6.	RUCG	6,000

7.	HUCG	6,000
8.	BARIUM SWALLOW	5,000
9.	MAMMOGRAPHY	12,000
10.	ALL ONE FILM X-RAY	1,000
11.	ULTRASOUND	1,000
DENTAL DEPARTMENT		NEW RATES PRICE
1.	DENTAL X-RAY (PA VIEW)	500
2.	PREVENTIVE SCALING & POLISHING	2,000
3.	CONSORVATIVE TEMPRARY FILLING	1,500
4.	PERMANENT FILLING (G/C2)/ AMLGAM	2,000
5.	COMPOSITE FILLING	3,000
6.	FUJIA FILLING	3,000
7.	SUBGINGIVAL CURRETAGE/ QUADRANT	1,000
8.	SIMPLE ENTRACITION	1,500
9.	SURGICAL ENTRACITION	2,500
10.	SIMPLE FRACTURE	5,000
11.	IMF& COMLEX FRACTURE	15,000 to 20,000
12.	SUTURE OF LACERATION	1,000
13.	1 UNIT DENTURE	1,500
14.	FULL DENTURE	30,000
EYE CLINIC		NEW RATES PRICE
1.	FOREIGH BODY REMOVAL MINOR	400
2.	FOREIGH BODY REMOVAL MEDIUM	600
3.	DILATATION	100
4.	IOP	200
5.	IRRIGATION	200
6.	CHALAZION (I&D)	500
7.	SINGLE VISION LENSES	1500
8.	POWER ADD LENSES	2000
9.	PLANO ADD LENSES	1500
10.	MINUS ADD LENSES	2500
11.	FRAME A	3500
12.	FRAME B	2000
13.	LID SURGERY	1200
ADULT		
1.	AMENITY PATIENTS	4,000
2.	OTHER WARDS	4,000/3500
3.	OUT PATIENTS	4,000/3500
4.	PAEDIATRICS WARDS	2700/2500
5.	OUT PATIENT	2700/2500

COLLEGE OF AGRICULTURE - 12020621

PRE-ND

S/N	FEES	RATES
1.	Reg. Fee Exams Fee Games Fee Student Handbook Orientation Fees Jamb Centre Fee I.C.T Centre Exams Card	2500 3000 1000 1000 1000 1500 2000 2000
TOTAL		Kebbi State 14,000 Other State +7000 = 21,000

ND I

S/N	FEES	RATES
1.	Reg. Fee Exams Fee Games Fee Student Handbook Orientation Fees Field Practical Exams Card Eduportal Fee	2500 3500 1000 1000 1000 2000 2000 6200
TOTAL		Kebbi State 16,200 Other State 26,000

ND II

S/N	FEES	RATES
1.	Reg. Fee Exams Fee Games Fee Utility Dee Field Practical Exams Card Eduportal Fee	2500 4000 1000 2000 2500 2000 6200
TOTAL		Kebbi State 17,200 Other State 27,000

HND I

S/N	FEES	RATES
1.	Reg. Fee Exams Fee Games Fee Student Handbook Orientation Fees Field Practical Exams Card Eduportal Fee	2500 4500 1000 1000 1000 3000 2000 3200
TOTAL		Kebbi State 18,200 Other State 28,200

HND II

S/N	FEES	RATES
1.	Reg. Fee Exams Fee Games Fee Utility Fee Field Practical Exams Card Eduportal Fee	2500 4500 1000 2000 3500 2000 6200
TOTAL		Kebbi State 18,700 Other State 28,700

**MINISTRY OF JUSTICE
KEBBI STATE.**

REVENUE ON SALES OF CONTRACT AGREEMENTS -12020734

a.	101,000.00 –	200,000.00	20,000.00
b.	201,000.00 –	1,000,000.00	40,000.00
c.	1,101,000.00 –	5,000,000.00	80,000.00
d.	5,101,000.00 –	10,000,000.00	100,000.00
e.	Above 10,000,000.00-		2% of the Contract
	sum.		

BIRNIN KEBBI CENTRAL MARKET -12020907 - 12020655

S/N	ITEMS	RATES CHARGES	
		Month	Year
	Lock up shops		
1.	Semi open shops	1,000	12,000
2.	Open shops	700	8,400
3.	Temp, shops	500	6,000
4.	Gate fees	500	6,000
5.	Settled hawkers	400	4,800
6.	Gate fees for vehicles	100	
7.	Gate fees for others	50	

COLLEGE OF BASIC AND ADVANCED STUDIES, YELWA – YAURI -12020620

S/N	COURSE	YEAR	RATES CHARGES
1.	Diploma	1	22,500.00
2.	Diploma	2	23,500.00
3.	IJMB	-	24,000.00
4.	Remedial	-	20,000.00

S/N	COURSE	RATES CHARGES
5.	Hostel	5,000.00
6.	Tuition (Non indigene)	10,000,00

COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY JEGA

S/N	ITEMS	CHARGES
7.	Sales of forms 12020623	3,500.00
8.	Students Registration 12020631	40,000.00

PRIVATE TERTIARY INSTITUTIONS – 12020475

S/NO	INSTITUTION	RATES ANNUAL LEVY (N)	
REGISTRATION AND RENEWAL		REGISTRATION(N)	RENEWAL (N)
1.	Universities	500,000.00	300,000.00
2.	College of Nursing Sciences	250,000.00	200,000.00
3.	Colleges of Health Sciences and Technology	200,000.00	100,000.00
4.	Colleges of Education	200,000.00	100,000.00
5.	Colleges of Advanced Studies	150,000.00	50,000.00
6.	Innovative & Vocational Institution	100,000.00	40,000.00

SCHEDULE XIV

COMMISSIONS AND BOARDS

CIVIL SERVICE COMMISSION -12040634

S/N	ITEMS	RATES CHARGES
1.	CSC Form	500

KEBBI STATE SCHOLARSHIP BOARD

S/N	ITEMS	CHARGES
1.	Scholarship Application forms	500.00

SCHEDULE XV**COLLEGE OF NURSING SCIENCES - 21020149**

S/N	ITEMS	CHARGES
	Nursing and Midwifery Council	
1.	Indexing Fees	7,000
2.	Record of Training	2,500
3	Tuition fees (for non- indigenes only)	100,000
4	Hostel fees per annum (Optional)	20,000
5	Rules & Regulations	1,000
6	Procedure Manual	1,500
7	I.D Card	500
8	Library fees	2,000
9	Union Dues	500
10	Caution fees	1,500
11	Community Based Experience fees	2,000
12	Examination fees	2,500
13	Sports	500
14	Registration fees	10,000
15	WAEC/NECO Verification fees	1,000
16	Student Health Insurance Scheme	2,500
17	Maintenance fees	1,000
18	Uniform fees	2,500
19	Internet Service fees	1,500

KEBBI STATE POLYTECHNIC DAKINGARI

ITEMS	CHARGES
Sales of Admission form	2,000
Registration Fees (Fresh ND Students)	28,800
Registration Fees (Returning ND Students)	25,500
Registration Fees (Pre- ND Students)	26,800

ADAMU AUGIE COLLEGE OF EDUCATION

ITEMS	CHARGES
Sales of Admission form	5,000
Registration Fees	17,900
Hostel fees	10,000

SECONDARY SCHOOL MANAGEMENT BOARD

ITEMS	CHARGES
Recruitment forms	200.00
Contract agreement form	200.00
Higher scheme form (study leave)	200.00
Admission form for student exchange	200.00
Form for special admission into state schools	200.00

KEBBI STATE TELEVISION SERVICE (KBTv) - 2020629

ITEMS	RATES N	RATES N
Background Sponsorship	60 Minutes/ N50,000	30 Minutes/N30,000
Jingles Production	60 Minutes/N50,000	30 Minutes/N30,000
Special Programme	60 Minutes/N10,000	30 Minutes/N60,000
ANNOUNCEMENTS		
Announcement with Logo	N5,000	
Announcement without Logo	N4,500	
AGM Meeting -60 Minutes	36,000	
Launching of Products/Books	N45,650	
Business Promotion e.g. (Trade Fair, Raffle Draws etc)	N25,000	
Press Release/Conference	N18,150	
Coronation/Chieftaincy	N25,000	
Coverage	N50,000	
Live Coverage	N1,000,000 negotiable	
CHILDREN BELT 4:30pm to 7:30pm		
1. 60 seconds	N11,500	
2. 45 seconds	N9,200	
3. 30 seconds	N7, 500	
4. 15 seconds	N5,500	
FAMILY BELT 7:00 PM to Closedown		
1. 60 seconds	N25,850	
2. 45 seconds	N21,300	
3. 30 seconds	N17,500	
4. 15 seconds	N15,500	
MID KBTv NEWS		
1. 60 seconds	N25,850	
2. 45 seconds	N22,500	
3. 30 seconds	N19,500	
4. 15 seconds	N15,500	
PROG. SPONSORSHIP 8:00 A.M TO 1:00 PM		
1. 60 seconds	N49,500	
2. 30 seconds	N24,500	

4:30 PM TO 7:00 PM 1. 60 seconds 2. 30 seconds 7:00 Pm to 11:00 Pm 1. 60 seconds 2. 30 seconds 11:00 Pm to Closedown 1. 60 Seconds 2. 30 seconds	N65,000 N23,850 N71,340 N36,220 N44,100 N23,720	
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ABDULLAHI FODIO ISLAMIC INSTITUTION BIRNIN KEBBI, KEBBI STATE-12020626

S/N	ITEMS	1 st Term	2 ND Term	3 rd Term
1.	Registration 12020637	50,000	50,000	50,000
2.	Tuition	-	-	-
3.	P.T.A.	1,000	1,000	1,000
4.	Feeding (210 per day)			
5.	Medical			
6.	Examination			
7.	I.D card			
8.	Maintenance Levy			
9.	Club & Society			
10.	Instructional Materials			
	i. Textbooks			
	ii. Exercise Books			
	iii. Lib/Laboratories			
	iv. Sport Facilities			
11.	Uniforms			
	i. Class wears set			
	ii. Practical wears 1 sets			
	iii. Sport outfit 1 set			
	iv. Jumu'at wear 1 sets			
	v. House wears 2 set			
	vi. Ceremonial wear			

KEBBI BROADCASTING CORPORATION (KEBBI RADIO) =12020628

S/N	SPOT ANNOUCEMENT "AA" (6.00AM – 9:30 & 3:00PM – 10:30PM)		Proposed	1 st Term Current
1.	15" Seconds	2n150.00	15" Seconds	1,395.0 0 per slot
2.	3" Seconds	2,500.00	3" Seconds	1,755.5 0 per slot
3.	45" Seconds	3,200.00	45" Seconds	2,065.4 0 per slot
4.	60" Seconds	3,500.00	60" Seconds	2,665.2 0 per

				slot
5.	Political Jingles/Announcements (Local):		5,500.00	
6.	Announcements/Adverts (Live): (Local, State and Federal Governments, Private and Public Organization)		2,500 per slots	
7.	Announcements/Adverts (Live): (Individual Business)		1,750 per slot	
8.	Announcements/Adverts (Live): (i.e Harvest, Launching and other announcement)		1,500	
9.	Personal Paid Announcement (P.P.A) (Live) (i.e Wedding, Naming Fatiha, Missing Properties and other related announcements)		1,000 per slot	
10	PRODUCTION RADIO JINGLE			
	15" Seconds	8,000 per production		
	3" Seconds	10,000 per production		
	45" Seconds	15,000 per production		
	60" Seconds	20,000 per production		
11	PROGRAMMES SPONSHIP			
	15 Minutes	5,000 per broadcasts		
	30 Minutes	10,000 per broadcasts		
	45 Minutes	15,000 per broadcasts		
	60 Minutes	20,000 per broadcasts		
1	Live coverage negotiable from	150,000. Per hour		
2	Close circuit coverage	60 minute @90,0000	30 minutes @80,000	
3	Phone in programme	Negotiable from 100,000 per hour		
4	Commercial news	5,000 per 60" seconds		
	Programme Production (30 minutes, 45 minutes & 60 minutes)		10,000.00	

SCHEDULE XVI

MINISTRY OF COMMERCE

KEBBI STATE HOTELS AND TOURISM BOARD HOTELS LICENCE AND REGISTRATION CHARGES - 12040637

- A**
1. Application Form for License 100,000
 2. Application Form for Transfer of License 100,000
 3. Application Form for renewal of License 50,000

B. REGISTRATION - 12040638

S/N	Hotels	Registration	Renewa l	Per Annum	
4	Five Star Hotels	1,000,000.00	500,000	P.A.	
5	Four Star Hotels	500,000.00	250,000	P.A.	
6	Three Star Hotels	250,000.00	125,000	P.A.	
7	Two Star Hotels	100,000.00	50,000	P.A.	
8	One Star Hotels	50,000	25,000	P.A.	
9	Others	20,000	10,000	P.A.	

- C. 2% consumption Tax** – 2% of what the consumer spends in a Hotel.

D. REGISTRATION OF RESTURANT AND EVENT CENTERS – 12020711

S/N	TYPE OF RESTAURANT	RATES			
		URBAN AREAS		RURAL AREAS	
1.	International Restaurant	100,000.00	50,000.00	20,000.00	10,000.00
2.	National Restaurant	50,000.00	25,000.00	10,000.00	5,000.00
3.	Standard Restaurant	20,000.00	10,000.00	5,000.00	3,000.00
4.	Other Restaurant	10,000.00	5,000.00	3,000.00	2,000.00
5.	Event Centres/Travel Agents	40,000.00	20,000.00	10,000.00	5,000.00

ECONOMIC DEVELOPMENT CHARGE

A Tax shall be collected from all individuals, corporate bodies or Enterprises who engage in the delivery of any Contract, Consultancy Services, Commission, Rent or any other issues which attract 5% withholding tax.

- A.**
- i. 0.05% to be withheld as Economic Development.
 - ii.. Taxable Adults pay N200.00 Annually
 - iii. Private Organizations N5,000.00 per annum.

- B.**
1. Hotels, Restaurant and Events Centre. The rate of tax imposed by this Law shall be 5% of the total Law issued to the consumer, excluding VAT.

C. Signage and Mobile Adverts:- This includes payment for sign boards and advertisement in any form in the State Capital payable and renewable annually as follows:-

(a)	Law Boards	N500,000.00
(b)	Sign Boards above 1 Sq. meter	N5,000.00
(c)	Sign Board below 1 Sq. Meter	N2,000.00
(d).	Multi National Company Mobile Advert.	N50,000.00
(e).	Advert writing on Vehicle body	N5,000.00
(f)	Multi-National Construction Company	N2,000,000.00
(g).	Banks	N500,000.00
(h)	Industries	N200,000.00
(i)	Supply Company	N100,000.00
(j)	Others with Capital below N100,000,000.00	N50,000.00

SCHEDULE XVII

HARMONIZED TAXES AND LEVIES TO BE COLLECTED BY THE LOCAL GOVERNMENT COUNCILS

S/ N	Revenue Head	Chargeable Rates (N)		
		Urban Ward	Semi - Urban Ward	Rural Ward
1	Shops and Kiosk Rates			
	Large (10sqm and above)	20,000.00	15,000.00	10,000.00
	Medium (6sqm – 9.99sqm)	10,000.00	5,000.00	3,000.00
	Small (5.99sqm and below)	5,000.00	3,000.00	2,000.00
	Containerized Shop (Big)	10,000.00	5,000.00	3,000.00
	Containerized Shop (Small)	5,000.00	3,000.00	2,000.00
	Distributor Outlets	50,000.00	30,000.00	20,000.00
	Workshop Permits for Artisans (Carpenters, Mechanics, Vulcanizes etc.)	5,000.00	2,500.00	1,500.00
2.	Tenement Rates (Private and Commercial Property) Based on value of the property			
	(a) Commercial Rate: 0.5% of the value of the property			
	(b) Private/Residential: 0.25% of the value of the property			
	(c) Telecommunication Mast: N100,000.00 per mast,			
3.	On and Off Liquor Fees -12040702			
	On Licence	25,000.00	20,000.00	15,000.00
	Off Licence	10,000.00	5,000.00	5,000.00
	Liquor Fees (Native/Liquor palm Wine)	1,000.00	1,000.00	1,000.00
	Revenue Heads		Recommended Rate	
		Urban Ward	Semi-urban Ward	Rural Ward
4.	Slaughter Slab Fees -12040703			
	Abattoir Licence Fess	3,000.00	2,000.00	2,000.00
	Cow/Camel Slaughter Per Head	500.00	300.00	200.00
	Goat/Sheep/Pig Slaughter per Head	200.00	150.00	100.00
5.	Merriment and Road Closure Levies -12040704			
	Entertainment Fees	5,000.00	3,000.00	2,000.00
	Noise Control Fees	5,000.00	3,000.00	2,000.00
	Hotel/Food Permit (for restaurants', bakeries and other places where food is sold)	25,000.00	20,000.00	15,000.00
6.	Radio and TV Licence Fees-12040705			
	(Other than radio and television transmitter Residential Radio and TV Fees)	1,000.00	1,000.00	1,000.00
	Vehicle Radio Fees (Where the vehicle is registered)	2,000.00	2,000.00	2,000.00
7.	Marriage Birth and Registration Fees -12040706			
	Marriage Registration (Act) Fee	5,000.00	3,000.00	2,000.00

	Marriage Certificate Fees	5,000.00	5,000.00	5,000.00
	Birth Registration Fees	2,000.00	1,000.00	1,000.00
8.	Naming of Street Registration Fee - 12040707	150,000.00	100,000	50,000
9.	Right of Occupancy Fees in Local Govt. Areas -12040708	5,000.00	3,000.00	2,000.00
10.	Market Rates and Levies -12040709			
	Permanent Stalls (per annum)	12,000.00	8,000.00	5,000.00
	Block Stalls (per annum)	8,000.00	5,000.00	4,000.00
	Seasonal Markets (per bag/heap)	100.00	100.00	100.00
	Market Hawkers (daily)	40.00	30.00	20.00
	Market Hawkers (weekly)	100.00	50.00	50.00
11.	Motor Park Levies -12040710			
	Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses, Pick up vans, Canters.	300.00	200.00	100.00
	Loading Fees (per trip)	2,000.00	1,000.00	500.00
	Motorcycle Parking Fees (per day)	50.00	30.00	20.00
12.	Domestic Animal Fees - 12040711			
	Dog licence	1,000.00	700.00	500.00
13.	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees - 12040712			
	Bicycle Licence Fee	1,000.00	500.00	500.00
	Canoe License Fee	1,500.00	500.00	500.00
	Wheelbarrow /Cart Fee	500.00	300.00	300.00
14.	Cattle Tax - 12040713			
	Goat/Sheep	500.00	500.00	500.00
	Other Livestock	1,000.00	500.00	500.00
15.	Religious Places Establishment Fees - 12040714			
	Open Air Preaching permit Fee	5,000.00	5,000.00	5,000.00
	Establishment Religious Centers Fee	10,000.00	5,000.00	5,000.00
16.	Sign Board (Signage) and Advert Permit Fee -12040715			
	Mobile Sales Promotion Fee	5,000.00	3,000.00	2,000.00
	Directional Signboard Fee	10,000.00	5,000.00	5,000.00
	Electric Design Advert per Face Fee	15,000.00	10,000.00	8,000.00
	Wall Print Advertisement per Side Fee	10,000.000	5,000.00	2,500.00
	Lawboards, Unipoles and Eye-Catchers	150,000.00	100,000.00	100,000.00
	Market Road Show Permit	5,000.00	3,000.00	2,000.00
	Digitalized Boards	20,000.00	10,000.00	10,000.00
17.	Public Convenience, Sewage and Refuse Disposal Fee -12040716			
	Dislodgement of Septic Tanks	5,000.00	3,000.00	2,000.00
	Sanitation Fees (Residential)	3,000.00	2,000.00	1,000.00
18.	Wrong Parking Charges - 12040717			
	Towing of Vehicles Fee	5,000.00	3,000.00	2,000.00
19.	Other Levies and Fees - 12040718			

	Contract Registration Fees	20,000.00	20,000.00	20,000.00
	Contract Processing Fee	2.5% of the value of the Contract	2.5% of the value of the Contract	2.5% of the value of the Contract

SCHEDULE XVIII
PRESUMPTIVE TAX PAYABLE -12040642

S/N	TRADE/BUSINESS	ANNUAL		
		MICRO BUSINESS	SMALL BUSINESS	MEDIUM BUSINESS
1.	Adult Wears – Boutique	2,500.00	15,000.00	30,000.00
2.	Agro Allied Products	2,500.00	10,000.00	20,000.00
3.	Aluminum Doors & Windows	6,000.00	15,000.00	30,000.00
4.	Artists and Sign – Writers	3,500.00	15,000.00	30,000.00
5.	Auctioneers	10,000.00	25,000.00	50,000.00
6.	Bakeries with Confectionaries	5,000.00	25,000.00	50,000.00
7.	Bakeries with Electric Oven	10,000.00	25,000.00	50,000.00
8.	Bakeries with Mud Oven	2,500.00	10,000.00	20,000.00
9.	Bakers with Electric Oven	10,000.00	25,000.00	50,000.00
10.	Bakers with Firewood Oven	4,000.00	5,000.00	20,000.00
11.	Barbers	2,000.00	5,000.00	10,000.00
12.	Barbing Salon	2,000.00	5,000.00	10,000.00
13.	Bench Mills	2,000.00	5,000.00	10,000.00
14.	Bicycle Repairers	1,500.00	5,000.00	5,000.00
15.	Blacksmiths	1,500.00	2,500.00	5,000.00
16.	block Making Industries with	3,500.00	2,500.00	25,000.00
17.	block Making Industries with Electric Machine	10,000.00	37,500.00	75,000.00
18.	Block Making Industries with Small Machine	5,000.00	30,000.00	60,000.00
19.	Bookshop/Stationary Stores	3,500.00	25,000.00	50,000.00
20.	Bookshops Mini Shop Staff	4,500.00	30,000.00	60,000.00
21.	Bricklayers	1,500.00	5,000.00	10,000.00
22.	Building Materials	3,000.00	5,000.00	10,000.00
23.	Building Materials & Dealers	5,000.00	40,000.00	80,000.00
24.	Bureau – De – Change	6,000.00	25,000.00	60,000.00
25.	Business Centers	5,000.00	10,000.00	20,000.00
26.	Business Centre	2,500.00	5,000.00	10,000.00
27.	Butchers	3,000.00	7,500.00	15,000.00
28.	Cabinet Makers	10,000.00	12,500.00	25,000.00
29.	Car Wash	3,000.00	10,000.00	20,000.00
30.	Car Wash Owners	5,000.00	12,500.00	25,000.00

31.	Car (Fancy) Parts	10,000.00	25,000.00	50,000.00
32.	Carpenters	15,000.00	25,000.00	50,000.00
33.	Casino Operators	15,000.00	25,000.00	50,000.00
34.	Cement Dealers/Sellers	5,000.00	30,000.00	75,000.00
35.	Children Wear	2,500.00	25,000.00	5,000.00
36.	Clergy/Pastoring	20,000.00	30,000.00	100,000.00
37.	Clock and Watch Repairs	3,000.00	5,000.00	15,000.00
38.	Clock and Watch Sellers	3,000.00	5,000.00	20,000.00
39.	Cloth Seller (with shops)	10,000.00	40,000.00	15,000.00
40.	Clothing Materials	1,500.00	25,000.00	10,000.00
41.	Cobblers	1,500.00	10,000.00	10,000.00
42.	Cold Fish Agent/Distributors	2,500.00	5,000.00	30,000.00
43.	Cold Room	5,000.00	7,500.00	15,000.00
44.	Commercial Lorry/Mini Bus Owner (per Lorry/Mini Bus)	15,000.00	12,500.00	40,000.00
45.	Cooking Gas/Air Conditioner Seller	5,000.00	10,000.00	30,000.00
46.	Culvert/Well Ring Maker	5,000.00	12,500.00	30,000.00
47.	Curtain & Interior Decoration	5,000.00	25,000.00	40,000.00
48.	Cyber Café Operator	10,000.00	20,000.00	40,000.00
49.	Dealers in Mattress/Foams	15,000.00	20,000.00	40,000.00
50.	Doors	5,000.00	10,000.00	20,000.00
51.	Drama Group	5,000.00	15,000.00	30,000.00
52.	Draughtsman	10,000.00	20,000.00	40,000.00
53.	Drivers	3,000.00	25,000.00	50,000.00
54.	Dry Cleaners	2,000.00	12,500.00	25,000.00
55.	Electrical Parts & Fittings	3,000.00	20,000.00	40,000.00
56.	Electricians	3,000.00	7,500.00	15,000.00
57.	Entrepreneurs	10,000.00	25,000.00	50,000.00
58.	Face to Face Building Outside	5,000.00	20,000.00	40,000.00
59.	Farm's Settlers	1,500.00	10,000.00	20,000.00
60.	Fashion's Designers	1,500.00	7,500.00	15,000.00
61.	Firms & Cinemas Centers	20,000.00	30,000.00	60,000.00
62.	Furniture Makers	5,000.00	10,000.00	20,000.00
63.	Furniture Makers/Wooden Carved	10,000.00	25,000.00	50,000.00
64.	Furniture/Furnishing Materials	20,000.00	25,000.00	50,000.00

65.	Gas Refilling companies	10,000.00	25,500.00	50,000.00
66.	Gbagi Cloth Seller's with Shops	5,000.00	17,500.00	35,000.00
67.	General Contractor	20,000.00	50,000.00	100,000.00
68.	General Merchants & Distributors	30,000.00	37,500.00	75,000.00
69.	Gift Shop	5,000.00	10,000.00	20,000.00
70.	Goldsmith/Blacksmith	3,000.00	5,000.00	10,000.00
71.	Graphic Arts & Designs	3,000.00	5,000.00	10,000.00
72.	Graphic Art Studio	5,000.00	25,000.00	50,000.00
73.	Grinding Mills	5,000.00	25,000.00	50,000.00
74.	Guest Houses	20,000.00	25,000.00	50,000.00
75.	Hair Dressers	1,500.00	5,000.00	10,000.00
76.	Hair Dressing Salon	3,000.00	5,000.00	10,000.00
77.	Horticulture/Florist	10,000.00	15,000.00	30,000.00
78.	Hotel Proprietor with Lodgings	20,000.00	25,000.00	50,000.00
79.	Imitation Jewelers Sellers	1,500.00	5,000.00	10,000.00
80.	Interior Decorators	5,000.00	7,500.00	15,000.00
81.	Intermediate Shop or Stall	5,000.00	7,500.00	15,000.00
82.	Iron Benders	1,500.00	5,000.00	10,000.00
83.	Jeweler Sellers	10,000.00	10,000.00	20,000.00
84.	Land Lords – Residential (per room)	15,000.00	25,000.00	50,000.00
85.	Land Speculators	5,000.00	15,000.00	30,000.00
86.	Landlords, Face-Face	5,000.00	15,000.00	30,000.00
87.	Large or Stall	5,000.0	15,000.00	30,000.00
88.	Laundries (Dry Cleaners)	10,000.00	20,000.00	40,000.00
89.	Leather Carpets (Linoleum)	5,000.00	25,000.00	50,000.00
90.	Letter – Writers	10,000.00	20,000.00	40,000.00
91.	Licensed Merchant	25,000.00	30,000.00	60,000.00
92.	Manufactures: Coolers, Aluminum	10,000.00	25,000.00	50,000.00
93.	Maternity Owners	10,000.00	20,000.00	40,000.00
94.	Maternity Private Proprietors	10,000.00	20,000.00	40,000.00
95.	Meat Sellers	1,500.00	5,000.00	10,000.00
96.	Mechanized Farms	15,000.00	20,00.00	40,000.00
97.	Medicine Store Patent	5,000.00	20,000.00	40,000.00
98.	Mobile Phone Commercial Calls	3,000.00	5,000.00	10,000.00

99.	Mobile Phone Dealers	30,000.00	30,000.00	60,000.00
100.	Mobile Phone Distributors	10,000.00	40,000.00	80,000.00
101.	Money Lenders	10,000.00	25,000.00	50,000.00
102.	Motor Cycle Dealers	10,000.00	25,000.00	50,000.00
103.	Motor Cycle Mechanics	2,500.00	20,000.00	40,000.00
104.	Motor Mechanics Panel Beater & Sprayers	1,500.00	25,000.00	50,000.00
105.	Motor Spare Part Dealers (New)	1,500.00	5,000.00	10,000.00
106.	Motor Spare Part Dealers (Old)	2,500.00	20,000.00	40,000.00
107.	Motor Vehicle Mechanic	1,500.00	20,000.00	40,000.00
108.	Motor/Cooking Gas Refills	1,500.00	10,000.00	20,000.00
109.	Musicians	20,000.00	75,000.00	150,000.00
110.	Nursery School Proprietors	25,000.00	37,000.00	75,000.00
111.	Optician	25,000.00	37,000.00	75,000.00
112.	Painters and Decorators	3,000.00	25,000.00	50,000.00
113.	Paints Dealers	35,000.00	50,000.00	100,000.00
114.	Palm Dealers	35,000.00	50,000.00	100,000.00
115.	Panel Beaters/Sprayer Works	3,000.00	10,000.00	20,000.00
116.	Patent Medicine Sellers	3,000.00	10,000.00	20,000.00
117.	Petrol Dealers, Dealers with Station having less than 3 Pumps	25,000.00	50,000.00	100,000.00
118.	Petroleum Products (Kerosene)	10,000.00	25,000.00	50,000.00
119.	Pharmaceutical Chemists	30,000.00	37,000.00	75,000.00
120.	Photo Color Laboratories	5,000.00	20,000.00	40,000.00
121.	Photographers	3,000.00	5,000.00	10,000.00
122.	Photographers/Photo Developers	3,000.00	5,000.00	10,000.00
123.	Photographic Materials Shops	5,000.00	10,000.00	20,000.00
124.	Plank Sellers	3,000.00	25,000.00	50,000.00
125.	Plastic Rubbers	2,500.00	7,500.00	15,000.00
126.	Plumbers	3,000.00	25,000.00	50,000.00
127.	Plumbing Materials with Water Tanks and Accessories	10,000.00	12,500.00	25,000.00
128.	Plumbing Materials Only	3,000.00	17,500.00	35,000.00
129.	Pool Agent	5,000.00	25,000.00	50,000.00
130.	Pool Promoters	20,000.00	50,000.00	100,000.00
131.	Poultry Farmers	7,500.00	12,500.00	25,000.00

132.	Poultry Feed Dealers	10,000.00	17,500.00	35,000.00
133.	Poultry Feeds	3,000.00	7,500.00	15,000.00
134.	Poultry/Piggery	3,000.00	7,500.00	15,000.00
135.	Printer (Modern Press)	10,000.00	35,000.00	70,000.00
136.	Printer (with Press)	5,000.00	25,000.00	50,000.00
137.	Printer (without Press)	3,000.00	15,000.00	30,000.00
138.	Printers	3,000.00	15,000.00	30,000.00
139.	Produce Buyers	5,000.00	20,000.00	40,000.00
140.	Provision Store & Mini Supermarkets	10,000.00	25,000.00	50,000.00
141.	Provision Stores	3,000.00	15,000.00	30,000.00
142.	Pure Waters Producers	3,000.00	20,000.00	40,000.00
143.	Raw Food Sellers	5,000.00	15,000.00	30,000.00
144.	Recreational Centre	10,000.00	12,000.00	25,000.00
145.	Refuse Collections	10,000.00	12,500.00	25,000.00
146.	Rentals	5,000.00	25,000.00	50,000.00
147.	Restaurants	4,000.00	17,500.00	35,000.00
148.	Restaurants (Buka)	3,000.00	12,500.00	25,000.00
149.	Re-Wires & Battery Chargers	1,500.00	2,500.00	5,000.00
150.	Rubber Dealers	1,500.00	2,500.00	5,000.00
151.	Rugs & Carpets	4,000.00	27,500.00	55,000.00
152.	Sawmill Proprietors	15,000.00	25,000.00	50,000.00
153.	Seamstresses, Fashion Designed	15,000.00	25,000.00	50,000.00