



ZAMFARA STATE OF NIGERIA

ZAMFARA STATE CONSOLIDATED REVENUE LAWS 2020 (1442 A.H.)

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The Zamfara State House of Assembly enacts as follows –

PART I – PRELIMINARIES

- Citation& Commencement** 1. This Law may be cited as the Zamfara State Consolidated Revenue Laws, 2020 (1442 A.H.) and shall come into force on the..... day of2020.
- Interpretation** 2. In This Law -
- “Accountant General”** means Accountant General of the state;
- “Auditor General”** means the Auditor General of the state;
- “Authorized officer”** means any person employed in the Service or for the time being, performing duties in relation to tax and tax administration who has been specifically authorized by the Board or the Chairman to perform or carry out specific functions under this Law;
- “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 or otherwise;
- “Board”** means the Governing Board of Zamfara State Internal Revenue Service established under section 3 of this Law;
- “Chairman”** means the Executive Chairman of the Zamfara State Internal Revenue Service appointed pursuant to section 4 of this Law and the Chief Executive and Accounting Officer of the Service referred to in section 7 of this Law;
- “Chairman of the Tribunal”** means the Chairman of the Revenue Recovery Tribunal appointed pursuant to section 130 of this Law;

"Consultants" include accountants, member of Chartered Institute of taxation, Legal Practitioners or any other recognized professional bodies in Nigeria;

"Court" means High Court of Zamfara State or such other Court established by law of Zamfara State House of Assembly or court designated by Chief Judge of Zamfara State to adjudicate within the ambit of the Law;

"Demand Notice" means a letter of demand for any tax collectable by Zamfara State Internal Revenue Service;

"Directors" means the Directors appointed by the Service;

"Document" includes any record of information, supporting accounts and accounting records, including reports, correspondence, memorandum or minutes of meetings, however compiled, recorded 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;

"Due Taxes" means Taxes due and payable to the State and Local Government Council;

"Former Board" means the Zamfara State Board of Internal Revenue established under the Zamfara State Revenue Collection and administration Law, 2016;

"Former Revenue Recovery Tribunal" means the Revenue Recovery Tribunal established under the Zamfara State Revenue Collection and administration Law, 2016;

"Functions" includes powers and duties;

"Government" means Zamfara State Government;

"Government Departments" Includes Government Ministries, Parastatals, Boards, Agencies, Commissions, Directorates and other Government Establishments;

"Governor" means the Governor of the State;

"House of Assembly" means the State House of Assembly;

"Legal Adviser" means the legal adviser appointed under section 127 (2) of this law;

"Member" means a member of the Board appointed under section 4 of this Law and includes the chairman;

"Member of Tribunal" means a member of Revenue Recovery Tribunal and includes Chairman appointed pursuant to section 95(1) (b) of this Law;

“Ministry” means State Ministry charges with the responsibilities for matters relating to Finance or Local Government & Community Development;

“Officer” means any person employed by the Board;

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

“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);

“Rate” means an amount payable to the State as provided in the schedule;

“Relevant and Recognized Professional Body” means body such as ANAN, ICAN and CITN;

“Revenue” Includes charges, taxes, fine, fees, rates, and other Income by whatsoever name due to the Government;

“Revenue Collection Authority” means Zamfara state Internal Revenue Service;

“Revenue Collector” means a duly authorised officer of the Service;

“Road taxes” means registration fees of Motor Vehicles, Vehicle Licences, Driver’s License, Certificate of Road Worthiness, Change of Ownership, Stickers, Driver Badge, Hackney, Learners Permit, Sales of Number Plates or any other thing considered by law to mean road tax;

“Secretary” means the Secretary of the Board appointed under Section 8 of this Law;

“Service” means Zamfara State Internal Revenue Service;

“State” means Zamfara State of Nigeria;

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

“Tax or Levy” means any monetary charge imposed by the government on persons, entities, transactions or properties to yield revenue and it includes tax levy, revenue, charges, fine, penalty, rates;

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

"Tribunal" means the State Revenue Recovery Tribunal established under Section 129 of this Law;

"Zonal Office" means the Zonal Offices of the Service.

PART II:

ESTABLISHMENT, COMPOSITION AND FUNCTIONS OF THE SERVICE

**Establishment of
the Zamfara
State Internal
Revenue Service**

3. (1) There is established for the State a body to be known as the Zamfara State Board of Internal Revenue (referred to in this Law as "the Board") whose operational arm shall be known as the Zamfara State Internal Revenue Service.

(2) The Service-

- (a) Shall be a body corporate with perpetual succession and a Common Seal;
- (b) May sue and be sued in its corporate name;
- (c) May acquire, hold and disposed of any property or interest in any property, movable or immovable for the purpose of carrying out its functions under this Law.

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

**Establishment
and membership
of the Board**

4. (1) There is established for the Service, a Board which shall comprise -
- (a) The Executive Chairman of the Service as the Chairman, who shall be -
 - i. Appointed by the Governor, subject to confirmation by the State House of Assembly.
 - ii. an indigene of the State
 - iii. A member from a relevant and recognized professional body
 - iv. Possess a minimum of first Degree at least ten years experience in Tax Administration.
- (b) Or any qualification as may be determined by the Governor.
- (c) The Executive Chairman shall hold office for a term of four years and may be eligible for re-appointment for another period of four years and no more.
- (d) All Directors appointed by the Board.
- (e) A Representative not below the rank of Director from the following ministries, Department and or Agencies, responsible for -
- a. Finance
 - b. Justice
 - c. Commerce and Industries

- d. Lands& Survey
- e. Budget and Economic Planning
- f. Local Government matters
- g. Transportation
- h. Housing and Town Planning

(f)The Secretary of the Board to serve as the secretary.

(e)Three other persons to be appointed by the Governor one from each Senatorial Zone in the state, of high integrity with background in tax administration, whose tenure shall be for a term of four years and renewable for another term and no more.

**Quorum
of the
Board**

5. The quorum of any meeting of the Board shall consist of the Chairman (on exceptional case, the person presiding at the meeting) and any sixother members of the Board.

**Meeting
of the
Board**

6. (1) The Secretary shall summon a meeting of the Board whenever business requiring its attention so warrants or on the request of the Chairman or any three members.

(2) Whenever a meeting is convened under Sub-Section (1) of this section by any person other than the Chairman, if the notice of such meeting was served on the Chairman and fails to attend the meeting, the members present at such meeting shall appoint one of them to chair the meeting.

(3) A decision of the Board on any matter shall be the decision of the majority of the members of the Board present at the meeting where such decision was made.

(4) The Board shall meet for the conduct of its business at such places and at such days as the chairman may appoint.

(5) A question put before the Board at a meeting shall be decided by a consensus and where this is not possible, by a majority of the votes of the members present and voting.

(6) The chairman shall in the case of an equality of votes, have a casting vote in addition to his deliberative vote.

(7) where the Board seeks the advice of any person on a particular matter, the Board may invite that person to attend for such period as it deems fit, but a person so invited by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards the quorum.

(8) The majority decision of the members on any matter obtained by the Secretary in written correspondences shall be treated in all respects as

though it was a decision of the Board in actual meeting, unless any member has requested the submission of the matter to such meeting.

**Remuneration
of the Board
Members**

7. (1) The remuneration of the Chairman appointed under section 4 (1) (a) of this Law shall be at par with that of the permanent secretary in the State Civil Service, without prejudice to such review and incentives as may be approved by the Governor.
- (2) Members appointed under section 4 (1) (e) of this Law shall draw remuneration as shall be approved by the Governor.
- (3) The employees of the Service shall enjoy such remuneration as applicable in the State without prejudice to such salary incentives as may be approved by the State Executive Council.
- (4) Employees of the Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant legislations.

**The Executive
Chairman
of the Service**

8. The Chairman of the Service, as the Chief Executive and Accounting Officer shall -
- (1) Keep proper accounting records, in accordance with standard accounting practice and Financial Instructions of the State in respect of -
- (i) All revenues and expenditures of the Service,
 - (ii) All its assets, liabilities and other financial transactions and
 - (iii) All other revenues collected by the Service, including income on investments.
- (2) Prepare all annual report, including financial statements, in accordance with the generally accepted accounting principles and practice,
- (3) Ensure that the available accounting records of the Service are adequate, in line with Financial Regulations and prepared by qualified personnel who must be a member of a relevant and recognized professional body appointed by the Board,
- (4) Initiating tax policies and ensuring their implementation,
- (5) General oversight of the day-to-day running of the Service and its operational arm.

**Secretary
to the
Board**

9. (1) There is established a Secretary to the Board to be appointed by the Board who shall be-
- i. A season Administrator on GL 14 or a Legal Practitioner of at least 10 years post call;
 - ii. A member from a relevant and recognized professional body;

iii. Hold office for a period of four years, renewable ones.

(2) Secretary to the Board, shall be responsible for -

- a. Issuance of notices of meetings of the Board,
- b. Correspondences and keeping records of the proceedings of the Board,
- c. Serving as point of interface between the Board and other stake holders and
- d. Carrying out other duties as the Chairman of the Board may from time to time direct.

10. (1). Notwithstanding the provisions of section 4 of this Law, the Chairman or a Member of the Board shall cease to hold office if-

- (a) He resigns his appointment as a member of the Board by notice, under his hand addressed to the Governor;
- (b) He becomes person of unsound mind;
- (c) He becomes incapable of carrying out the functions of his office either arising from an infirmity of mind or body;
- (d) He is convicted of a felony or of any offence involving dishonesty or corruption;
- (e) He becomes bankrupt or become financially embarrassed;
- (f) The Governor is satisfied that it is not in the interest of the service or of the public for any member or Chairman to continue in office;
- (g) He has been found guilty of a breach of the code of conduct or other serious misconduct in relation to his duties;
- (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 person who becomes a member by virtue of office he occupies, he ceases to hold the office.

(2). If any of the Board member ceases to hold office under this Law before expiration of the term for which he was appointed, another person shall be appointed to the Board in place of such person and the new member of the Board thereupon complete the remaining term.

**Functions
of the
Board.**

11. The Board shall be responsible for -

- (a) Providing general policy guidelines regarding the functions of the Service and supervising the implementation of such policies;
- (b) Making recommendations to the Governor regarding terms and conditions of employment and remuneration of staff of the Service;
- (c) Appointing, promoting any officer above the rank of the Chief Inspector of Taxes on the recommendation of the Board and imposing discipline on employees of the Service;
- (d) Controlling the management of the Service on matters of policy;

- (e) Doing such other things as are in the opinion of the Board, necessary to ensure the efficient performance of the functions of the Service under this Law;
- (f) Ensuring the effective and optimum collection of all revenue, including levies and penalties due to the Government under the relevant Federal and State laws;
- (g) Making recommendations, where appropriate, to the Joint Tax Board, on tax policy, tax registration, tax treaties and exemptions, as may be required from time to time;
- (h) Appointing tax practitioners, Chartered Accountants, Legal Practitioners as Monitoring Agents or gather information through them to enhance the functions of the Service;
- (i) Supervising and monitoring all revenue collectors from the State Government Agencies and ensuring prompt return.

**Powers of
the Service.**

12. (1) The Service shall be autonomous in the day to day running of its technical, professional and administrative affairs.
- (2) The Service shall account for all amounts collected in the manner to be prescribed by the Board, in line with best practice.
- (3) Assess all persons chargeable with any tax payable within the State
- (4) In collaboration with other relevant agencies and Local Governments, review the tax regime and promote the application of tax revenues to stimulate economic activities and development in the State.
- (5) Collate and keep under review all policies of the State relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies in line with the provision of the Law
- (6) Carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State
- (7) In collaboration with relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provision of this law.
- (8) Collect, recover and pay to the designated account any tax, levy or other revenue howsoever established due to the State under this law or any other enactment in the state.
- (9) The Service may authorize any person within or outside Nigeria to -
 - (i) perform or exercise on behalf of the service, any function, duty or power conferred on the Service and
 - (ii) Receive any notice or other document to be given or delivered to the Service in consequence of this Law or any subsidiary legislation made under it.
- (10) Notwithstanding the provision of sub-section (9) of this section, the Service shall not delegate any power that bothers its primary role of Assessment and collection of taxes.

(11) Where the Service consider it necessary with respect to any revenue due to the state, the Service may acquire, hold and disposed of any property taken as security for or in satisfaction of the sum due or of any judgement debt due in respect of any revenue and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the Board.

(12) Issue Tax Payer Identification Number to every person taxable in the state.

(13) Maintain data base of statistic, record and report of person, organisation, proceed, properties, documents or other item of asset relating to Tax waivers, fraud or evasion.

(14) Establish and maintain a system for monitoring National and international dynamics of taxation in order to identify suspicious transaction and persons involved.

**Staff
Regulations**

13. (1) Subject to the provisions of this Law, the Service may make staff regulations, relating generally of the conditions of service of the staff and may amend, alter such regulations where it deem necessary in particular such regulations may provide for -

- (a) the appointment, promotion, transfer of staff below the rank of Chief Inspector of taxes, termination, dismissal and disciplinary control of staff or employees of the Service and
- (b) Appeals by staff or employees against any disciplinary measures, and until such regulations 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 subsection (1) of this section shall not have effect until approved by the Board and when so approved and be published in the State Gazette. The secretary shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Board may from time to time determine.

(3) If the Board deems it expedient that, any vacancy in the Service should be filled by an officer holding office in civil service of the state by way of secondment or transfer.

(4) Employment in the Service shall be subject to the provisions of the contributory pension Law of the state and accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as prescribed under the said Law.

**Establishment
and functions
of technical
committee of
the Board**

14. (1) There shall be a Technical Committee of the Service (referred to in this Law as "Technical Committee") which shall comprise -
- (a) the Executive Chairman of the Service;
 - (b) Directors of the Service and

(c) The Secretary to the Board.

(2) The Technical Committee shall -

- (a) have power to co-opt additional staff from within the Service, State or Local Government service and persons from the private sector who are experienced in revenue matters as the Committee may consider necessary in the discharge of its duties;
- (b) consider all matters that require professional and technical expertise
- (c) make recommendations to the Service on matters of technical nature and interest,
- (d) advice the Service on all its powers and duties specifically mentioned in section 11 and 12 of this Law and
- (e) Attend to such other matters as may from time to time be referred to it by the Board.

PART III:

ADMINISTRATIVE PROVISIONS ESTABLISHMENT OF LOCAL GOVERNMENT AND STATE JOINT REVENUE COMMITTEE.

**Establishment
of the Local
Government
Revenue
Committee**

15.(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 -

- (a) Person in Public service experienced in Financial Discipline matters as chairman;
- (b) 3 Head of Departments;
- (c) A member from Public not being from the council nominated by the Chairman;
- (d) Councillor in charge of Revenue;
- (e) ARO.

**Functions of
the Revenue
Committee**

16. (1) The Revenue Committee shall be responsible for the assessment and collection of taxes, fines, rate, charges or other revenue under its jurisdiction and shall account for all the amount collected in a manner to be prescribed by the chairman of the Local Government.

(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 which is its operational arm.

**Establishment
and
composition of
joint state
Revenue
committee**

17. (1) There is established for the State, a Joint State Revenue Committee which shall comprise:

- (a) The Executive Chairman of the Service as the Chairman;
- (b) The Chairmen of each Local Government Revenue Committee in the State;
- (c) A representative of the following;
 - i. Ministry for Local Government;
 - ii. Ministry of Budget;
 - iii. Ministry of Finance;
 - iv. Ministry of Health;
 - v. Ministry of education;
 - vi. Ministry of lands and Survey;
 - vii. Ministry of Commerce;
 - viii. ZAROTA;
 - ix. Revenue Mobilisation; and
 - x. FFRSC.

d) The Legal Adviser of the Board as Secretary of the committee.

- (2) The committee shall be funded by the Local Governments in the State with a minimum of N150, 000.00 each, while the Board shall contribute 50 percent of the total contribution by the Local Governments.
- (3) The Funds stated under sub-section (2) of this section shall be applied only for the purposes of running the affairs of the Committee Secretariat.
- (4) The Secretariat shall be manned by such staff as may be deployed from the Service.

**Functions of
the State
Joint
Revenue
Committee**

18. The functions of the State Joint Revenue Committee shall be to -
 - (a) Harmonized tax 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.

PART IV:

FUNDS AND DUTIES OF THE SERVICE

19. The Service shall establish and maintain a fund which shall consist of and to which shall be credited -
 - (a) all other monies which may from time to time accrue to the Service for other Services including the disposal, lease or hire of or any other dealing with any property vested in or acquired by the Service,
 - (b) all sums of monies accruing to the Service by way of grants-in-aid, gifts, testamentary dispositions and contributions from any legal source whatsoever and
 - (c) Such monies as may be granted to the Service by the State Government or any donor agency provided such grants are not intended for purposes contrary to the objects and functions of the Service.
 - (d) The Service shall retain 17% as cost of collection out of total revenue realised monthly, to take care of its staff salary and incentives, overhead, running cost and execution of minor capital projects as may be appropriated by the State House of Assembly.

**Expenditure
of the
Service**

20. The Service shall defray from the fund established pursuant to section 19 to this Law all the amounts payable under or in pursuance of this Law being sums representing -

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

Estimates 21. The Service shall cause to be prepared not later than 30th day of September of each year, an estimate of its income and expenditure for the succeeding year.

Account and Audit 22. 1) The Services 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 and authorised by the Auditor-General of the state.

(2) The Service shall pay for the Auditors under sub section (1) of this section as the Board may approved.

Annual Report etc 23. (1) The Service shall, not later than the 30th day of June in each year, submit to the Governor a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Service.

(2) The Governor shall within 30 days of receipt of the reports -

- (a) Present a copy of the report to the State Executive Council and
- (b) Present a copy of the report to the State House of Assembly.

Power to accept Gifts 24. (1) The Service may accept gift of land, money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gift.

(2) The Service shall not accept any gift if the condition attached to it are illegal or inconsistent with its functions.

- Power to Borrow** 25. The Service may, subject to the approval of the Governor, 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 obligations under this Law.
- Duties of the Service** 26. The 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, levy including road taxes and any proceeds from motor vehicle administration due to the State Government under this Law 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 revenues for development,
 - (e) in collaboration with the relevant Law Enforcement Agencies, carry out examination and investigation of all cases of tax evasion or fraud, with a view to determining compliance with the provisions of this Law or any other law in relation to tax collection in the State,
 - (f) make from time to time, a determination of the extent of financial loss and such other losses by government arising from tax evasion, avoidance or fraud or as a result of waivers,
 - (g) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax evasion or fraud,
 - (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 exchange of scientific and technical information with relevant National and International agencies or bodies on tax matters,
 - (j) undertake exchange of personnel of other experts with complementary agencies,
 - (k) establish and maintain a system for monitoring National and International dynamics of taxation in order to identify suspicious transactions and the persons involved,
 - (l) provide and maintain access to an up-to-date data base and information on all taxable persons in the State,
 - (m) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets in relation to tax waivers, fraud or evasion,
 - (n) undertake research and similar measures with a view to stimulating economic development and determining the extent and effects of tax fraud or evasion and make recommendation 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 the implementation of such policies,
- (p) maintain in liaison with the office of the Attorney-General of the State, all government security and Law Enforcement Agencies and such other financial supervisory institutions in the enforcement of tax and other related offences,
- (q) from time to time specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law or any other enactment,
- (r) issue Taxpayer Identification Number to every taxable person in the state,
- (s) carry out public awareness and enlightenment campaigns on tax matters and
- (t) carryout such other activities as are necessary or expedient for the full discharge of all or any of the functions of the Service under this Law or any other law relating to tax collection in the State.

PART V:

OFFICERS OF THE SERVICE, ASSESSMENT, PAYMENTS AND RETURNS PROCESSES

**Identification
of Revenue
Officer**

27. 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 name or 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 to collect taxes on behalf of the Service.

**Mode of
Payment**

28. (1). Except as otherwise provided in any other law, revenue to any authority or Service in the state shall be payable only by bank draft, electronic debit, credit card, Bank Deposits, money transfer or any electronic payment channel into any of the banks designated by the Service but under no circumstance shall any payment be made by cash.
- (2). Any person who deduct tax for payment to the service shall prepare a statement containing the following information;
- a. The name and address of the person from who tax was deducted
 - b. The nature of the activity or service in respect of which the payment was made.

- c. The gross amount paid or payable.
- d. The amount of tax deducted.
- e. Period to which the payment made.

**Revision of
assessment**

29. (1) If any person disputes an assessment, he may apply to the Service by notice in writing, to appeal to review and or revise the assessment and such application shall state precisely the grounds of the appeal 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 in subsection 1, the Service may require the person giving that notice to furnish such particulars and produce such books or other documents as the Service may deem necessary and may summon any person who may be able to give information which is material to the determination of the appeal to attend an examination by an officer of the Service on oath or otherwise.

(3) Where any person who has appeal to an assessment agrees with the Service 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 person.

Provided that, if an applicant for review under the provisions of this section fails to agree with the Service on the amount of tax chargeable, the Service shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Service may according to the best of its judgement, determine and give notice of the revised assessment of the tax payable together with the refusal to amend the revised assessment and wherever 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 provisions of this Law.

**Errors and
defect in
assessment
and notice**

30. No assessment, warrant, notice or other proceeding made in accordance with the provisions of any Revenue Law in force in the state shall be quashed, or deemed to be void or voidable, for want of form or be affected by reason of mistake, defect or omission therein, if the same is in substance and effect in conformity with this Law or according to the intent or other applicable law and if the person assessed or intended to be assessed or affected thereby is designated therein to common intent and understanding.

**Administration
of Tax Laws**

31. (1) The Service shall have power to administer any enactment or Law on Taxation in respect of which the State House of Assembly or the National Assembly may confer power on it.
- (2) The Service may assign any Ministry, Department or Agency to collect revenue pursuant to its powers under subsection (1) of this section or call for returns, books, documents and information.
- (3) For the proper discharge of their functions under this Law, the Service or the Tribunal may inquire or ask for any information from the Revenue unit of any Ministry, Agencies, Commissions or Government departments.

**Power of the
Accountant
General to
deduct from
source**

32. The Accountant General of the state shall have power to deduct at source from budgetary allocation, un-remitted taxes from any ministry or government agency and remit such deduction to the Service.

**Call for returns,
books,
document and
information**

33. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Service may give notice to that person, body corporate or organization requiring him to within the time specified by the notice to -
- (a) Complete and deliver to the Service any returns specified in such notice,
 - (b) Appear personally before an officer of the 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 Service may deem necessary or
 - (d) Give oral or in writing, any other information, including name and address specified in such notice.
- (2) For the purpose of paragraph (a) to (d) of subsection (1) of this section, the time specified by such notice shall not be less than seven days from the date of service of such, except that the Service or an officer not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in paragraph (a) to (d) of sub-section (1) of this section, without giving any of the required notices set out in this section.
- (3) A person who contravenes the provisions of subsection (1) of this section is, in respect of each offence, shall be liable on conviction to a fine equivalent to 100 percent of his tax due in addition to the payment of tax due.
- (4) Nothing in the foregoing provision of this section or any other provisions of this Law, shall be construed as precluding the Service from verifying by tax

audit or investigation any matter relating to any returns or entries in any book, document or account including those stored in a computer or in digital or magnetic or optical or electronic media as may from time to time be specified by the Service.

(5) Any person may apply in writing to the Service for an extension of time within which to comply with the provisions of this section provided that the person shall

(a) Make the application before expiration of the time stipulated in this section for making the returns and

(b) Shows good cause for his inability to comply with this provision.

(6) If the Service is satisfied with the cause shown in the application under paragraph (b) of subsection (5) of this section, it may in writing grant the extension of the time or limit the time as it may consider appropriate.

**Call for
further
returns and
payment of
tax due.**

34. (1) The 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 full or further returns in respect of any matter relating to the functions of the Service under this Law.

(2) where any tax due is not paid under any enactment by any person from whom it is due, whether or not the payment of the tax has been secured by a bond or otherwise, it shall be paid on or without demand made by the Service either on that person personally or by delivering the demand notice 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 the amount of tax due not paid.

**Information
to be
delivered by
Bankers.**

35. (1) Without prejudice to section 34 of this Law and sub-section (2) of this section, every person engaged in banking shall prepare and deliver to the Service, quarterly returns specifying -

(a) In case of an individual, all transactions involving the sum of One Million Naira and above,

(b) In the case of partnerships 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 the provisions of subsections (1) of this section, for the purpose of obtaining information relating to revenue, the 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 Service on advice of the Technical Committee of the Board.

(3) Any person who, having been engaged in banking business in Nigeria, contravenes the provision of this section, commits an offence and shall, in respect of each contravention be liable on conviction to a fine of Five Hundred Thousand Naira (₦500, 000.00) in case of a body corporate and in the case of an individual a fine of Fifty Thousand Naira (₦50, 000.00) or imprisonment for a term upto five years or to both such fine and imprisonment.

**Refund
to Tax
Payers.**

36. (1) There shall be a refund to taxpayers, after proper auditing by the Service, such overpayment of tax as is due.
- (2) The Service shall decide on 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 to make refund, with the option of setting off the amount due against future tax.

**Tax
clearance
certificate**

37. (1) The Service may issue tax clearance certificate to any person within two weeks of receipt of an application if -
- (a) In the opinion of the Service that -
- (i) taxes or levies assessed on a person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the Service as the revenue of the State Government has been fully paid or
- (ii) no such tax or levy is due on the person or on his income property,
- (iii) The person is not liable to tax for any of those three 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 relates falls within the period covered by the tax clearance and that he has fully paid any balance of the tax after credit has been so 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 tax clearance certificate unless the applicant is leaving the state finally.

(2) The tax clearance certificate may be issued in 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 verification or confirmation by the holder whenever his tax compliance status is required.

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

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

(5) Nothing in this section shall preclude the Service from withdrawing and or cancelling a Tax Clearance Certificate issued under this section if it is satisfied that the Tax Clearance Certificate was obtained as a result of fraud, false statement or misrepresentation.

Service subject to
tax clearance
certificate

38. (1) A Ministry, Department, Agency or Official of the State or any Local Government Council 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 for transaction of 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 as registered contractor,
- (iv) application for award of contract by the government, its agencies and registered companies,
- (v) application for approval of building plans,
- (vi) application for government licence or permit,
- (vii) any application relating to the establishment or conduct of business,
- (viii) application for the state loan for housing or any other purposes,
- (ix) registration of motor vehicles,
- (x) registration of distributorship
- (xi) confirmation of appointment by government as chairman or member of any public Board, institution, commission, company or any other similar position made by the government,
- (xii) application for registration of limited partnership,
- (xiii) appointment or election into public office and
- (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.
- (xv) Application for surety for Bail Application

(2) Without prejudice to the provisions of the stamp Duties Act and the Registration of the title Laws, the appropriate authority shall demand tax clearance certificate when checking documents for stamping or registration as the case may be.

(3) The Service may prescribe by notice in the State Gazette, other purposes for which Tax Clearance Certificate may be required.

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

- (a) chargeable income
- (b) Income holder,
- (c) tax payable,
- (d) tax paid,
- (e) tax outstanding, (if any)
- (f) assessment type

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

**Authority to
issue Tax
Clearance
Certificate**

39. (1) The Service 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, provided that -
- (a) the information which the Service requires the tax payer 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 Service 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 front side,
 - (c) the Smart Card shall hold data in respect of a particular taxpayer in a security format that can be assessed for authentication,
 - (d) the data shall be made accessible to third parties only in a form that permits identification of the taxpayer and access to information on him for no longer than is necessary for the purposes of verifying his tax compliance status,
 - (e) The Service shall provide terminals free of charge to all persons or authorities empowered by this law or any other legislation to demand tax clearance certificate from any person,
 - (f) The Service shall ensure that the taxpayer's data on the card are kept confidential to the same extent as their ordinary tax records,

- (g) (g)Every person having official duty or being employed in the administration of this Law, shall regard and deal with all documents, returns, assessment or other information as confidential and
- (h) (h) The Service shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in the data supplied by him.

(2) The Cardholder shall, upon application be advised as to the -

- a. confidentiality of the information supplied,
- b. fee or charges for reissuing a lost card,
- c. complaint handling procedure and
- d. Procedure for review of personal data.

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

(4) The regulations made under sub-section (3) of this section shall not come into effect until it has been approved by the Board.

**Power to assess
land, Building,
Books and
Documents**

40. (1)An authorized officer of the Board shall between the hours of 6.00 am and 6.00 pm, 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 documents 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 functions lawfully conferred on the Board or considered likely to provide any information otherwise required for the purposes of any of those enactments or any of those functions and may, without fee or reward, make any extracts from or copies of any such books or documents.

(2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Service may take immediate possession of such removable media and the related removable equipment or computer use 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 require as potential evidence in the investigation of civil or criminal proceedings.

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

(4) The occupier of a land or building or place that is entered or propose 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) Answers questions relating to the effective exercise of the powers orally or if required by the officer, in writing or by statutory declaration.

(5) Notwithstanding the provisions of 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 Executive Chairman of the Service, on written application is satisfied that the exercise by an authorized officer of his or her 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 subsection (6) of this section shall -

- (a) be in the form prescribed by the Chairman,
- (b) be directed to a named officer of the Service,
- (c) be valid for a period of three 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.

(2) The Chairman shall cause to be returned the books and documents so removed under sub-section (1) of this section as soon as practicable after copies have been made.

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

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

(5) The person whose properties were wrongly removed under the provisions of this section shall be entitled to public apology and compensation by the Service.

**Power to
appoint
agent**

42. (1) The 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 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 section, the Service may require any person to give information as to any money, fund or other asset which may be held by him for or any 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 this section as if such notices were assessment.

**Penalty for
non-payment
of tax and
enforcement of
payment**

43. (1) Subject to the provisions of this Law, if any tax is not paid within the periods prescribed -
- a. a sum equal to 10 percent as penalty of amount of the tax payable shall be added and the provisions of the law relating to the collection and recovery of tax shall apply to the collection and recovery of such sum.
 - b. interest at the prevailing commercial rate of the Central Bank of Nigeria from the date when the tax becomes due 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 interest.
 - c. The Service shall serve a demand notice upon the company or person in whose name a tax is chargeable and if payment is not made within

30 days from the date of the service of such demand notice, the Service may proceed to enforce payment under this Law.

- d. An addition imposed on this subsection shall be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.

**Failure to
pay**

44. (1) any person who is under obligation to pay tax but fails to pay the tax due or collected but fails to remit within the period of 30 days commits an offence under this law and shall be liable on conviction to pay the tax due or not remitted, penalty of 10% of the amount tax due or not remitted per annum, interest at prevailing central bank of Nigeria minimum rediscount and fine of ₦500,000 or imprisonment for term not exceeding five years or both.

**Power to
distrain**

45. (1) Without prejudice to any other power conferred on the relevant revenue authority for the enforcement of payment of tax, if payment has become due and a demand notice 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 notice, the 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 moveable or immoveable of the person liable to pay the tax outstanding,
- (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 and
- (c) Subject to the provision of this section recover the amount of tax due by sale of anything so distrained.

(2) The authority to distrain under this section shall be in such form as the Service 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 distress under this section, an officer duly authorized by the relevant tax authority shall apply to a judge of a High Court sitting in chambers, under oath for the issue of a warrant under this section.

(4) A Judge of the High Court may on application made ex-parte, authorize such officer referred to in subsection (3) of this section, in writing to execute any warrant of distrain and if necessary, forcefully break/open any building or place in the day time for the purpose of levying such distrain and he may call to his assistance any police officer or law enforcement agent and it shall be the duty of any police officer or law enforcement agent when he is so

required to aid and assist in the execution of any warrant of distress and in levying the distraint.

(5) The distraint taken pursuant to this section may, at the cost of the owner, be kept for 14 days, at the end of which time, if the amount due in respect of tax, cost and charges incidental to the distraint are not paid, the same may be sold.

(6) There shall be paid out of the proceeds sale, in the first instance the cost or charges incidental to the sale and keeping of the distraint and the residue, if any, after the recovery of the tax liability, shall be payable to the owner of the things distrained or to the appropriate court where the owner cannot be traced, within 30 days of such sale upon application by the owner to service or to appropriate court.

(7) In exercise of the powers of distraint conferred by this section, the person to whom the authority is granted under subsection (3) of this section, may distraint upon all goods, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

(8) Nothing in this section shall be construed as to authorizing the sale of any immovable property without an order of Court.

**Recovery
of Tax**

46. (1) Notwithstanding the provisions of this Law or any other relevant laws, any amount due by way of tax shall constitute a debt due to the Service and may be recovered by a civil or criminal action brought by the Service.

(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.

Provided that, the appropriate officer shall not make any such demand after three years from the date of such short levy or erroneous repayment unless such short levy or repayment was caused by the production of a document or the making of statement which was untrue in any material particular time or by the fraud, wilful default or the neglect of the Tax payer.

**Tax
investigation**

47. (1) The Service shall take all necessary measures in collaboration with any relevant Law Enforcement Agencies in the investigation of any offence under this Law.

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

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

(4) Where any investigation under this section reveals the commission of any offence or an attempt to commit any offence, the Service shall submit its findings to the relevant law enforcement agency for the purposes of further investigation.

**Power to
co-opt.**

48.(1) the Service may co-opt, seek the assistance or cooperation of any law enforcement agencies in the discharge of its duties under this Law.

(2) The law Enforcement Officers shall aid and assist an authorized officer in the execution of any warrant of distrain and the levying of distrain.

**Power to
enter,
Inspect
and seize**

49. (1) 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 extract 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) Remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.

(2) No person shall be bodily searched under this section except by a person of the same gender.

**Power to
pay
reward**

50. (1) The Service may with the approval of the Board, pay reward to any person not being an employee of the Service, in respect of any information that may be useful to the Service in the performance of its duty 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 Service.

(2) The identity of the person who gave information to the Service shall be kept confidential and any current or former member of the Board that discloses the identity of such person shall be dealt with in accordance with the provisions of section 51 of this Law with regard to confidential information.

Information and document to be confidential

51. (1) Without prejudice to the provisions of any other law concerning official secrets, all information and documents supplied or produced in pursuance of any requirement of this Law or any other legislation being implemented by the Service shall be treated as confidential.

(2) Except as otherwise provided under this Law or as may otherwise be authorized by the Governor or Chairman, any member or member of the former Board or any employee or former employee of the Service or 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 a term not exceeding three years or to both.

Immunity from liability

52. An officer of the 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.

PART VI

OFFENCES AND PENALTIES

Offences and Penalties

53. From the commencement of this Law, any person who commits an offence under this Law or connives with one or more persons for the purpose of contravening any of the provisions of this Law shall be punished in the same way as a person who committed that particular offence.

Failure to deduct or remit tax

54. if any person obliged to deduct any tax under this Law or any applicable law, fails to deduct or having deducted fails to remit to the Board within thirty days from the date the amount was due or deducted such person is guilty of 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 that tax withheld or not remitted per annum and interest at the prevailing commercial rate and imprisonment for a term not exceeding three years or fine for a sum not exceeding three Hundred thousand naira N300,000.00 or both.

Failure to pay due taxes, levies or rate

55. Unless otherwise provided by 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 a Local Government authority is guilty of an offence and shall be liable upon conviction to -

- (a) a fine of 10% of the total amount of revenue which was due and payable, for each day of default, or
- (b) Imprisonment for twelve months or to both.

Obstruction 56.

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 to impede the carrying out of any search, seizure, removal or distrain or
- (c) Rescues, damages or destroys anything liable to seizure, removal or distrain or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure removal or distrain, or
- (d) Prevents 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 to both.

**False
declaration**

57. (1) any person who -

- (a) Makes or signs, causes to be made or signed or delivers or causes to be delivered to the Service or any officer of the 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 by or under this Law or any other enactment, being a document or statement produced or made for any purpose of tax, which is false in any material particular, commits an offence.

(2) Where by reason of any such document or statement required to be produced under subsection (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 due to the Board.

(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 one hundred 100 percent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of three years or both.

**Counterfeiting
document** 58.

Any person who -

- (a) Counterfeits or falsifies a document which is required by or for the transaction of any business under this Law or any law being administered by the Service, or
- (b) (b)Knowingly accepts, receives or uses a document so counterfeited or falsified, or
- (c) (c)Alters any such document after it is officially issued or
- (d) (d)Counterfeits and seals, signature, initial or other mark of, or used by any officer for the verification of such purpose relating to tax,
- (e) (e)being an employee of the Service, initiates, connives or participates in the commission of any of the offences in paragraph (a) to (d) of this section, commit 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 years or to both.

Penalty for offences by authorize and unauthorized person

59. Any person appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who -
- (a) being a person appointed for the due administration of this Law or employed in connection with the assessment or collection of the tax-
 - (i) demands from a person an amount in excess of the authorised assessment of the tax or
 - (ii) withholds for his own use or otherwise, a portion of the amount of tax collected or
 - (iii) renders a false return, whether orally or in writing of the amount of tax collected or received by him or
 - (iv) defrauds a person, embezzles any money, or otherwise uses his position to deal wrongly with the relevant tax authority or
 - (b) Not being authorized under this Law to do so. Collects or attempt to collect the tax under this Law is guilty of an offence and liable on conviction to payment of the amount so collected and a fine of ₦200.000 or to imprisonment for three years or both.

Penalty where offenders are armed

60. (1) any person who, in the commission of an offence against this Law, is armed with any offensive weapon, commits an offence and shall be liable on conviction to imprisonment for a term of five years.
- (2) any person who, while armed with an offensive weapon causes injury to any officer or authorized officer of the Service in the performance of any function or duties under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of ten 10 years.

Impersonating an officer of the Board

61. (1) Any person who not being an Officer of the Service, holds himself out as a Revenue Collector and attempts to collect any revenue due to the State or a Local Government Council, shall be guilty of an offence and be liable on conviction to a fine of Two Hundred Thousand Naira (₦200,000.00) or to imprisonment for a term of three years or both and any amount collected by

him shall be forfeited to the State Government or local government as the case may be.

(2) If for the purpose of obtaining admission to any building or other place or of doing 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, officer, assumes the name or designation or impersonates 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 (₦100,000.00) or to imprisonment for a term of three years and imprisonment and any amount collected by him shall be forfeited to the State Government or local government as the case may be.

**General
penalty**

62. (1) any person who contravenes any provisions of this Law for which no specific penalty is provided, commits an offence and shall be liable on conviction to a fine of Fifty Thousand Naira (50,000.00) or imprisonment for term not exceeding 6 months or to both such fine and imprisonment.

(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,
- (b) Every partner of the firm or
- (c) Every person concerned in the management of the association or
- (d) Every person who was purporting to act in any capacity as aforesaid, commits an offence and shall be liable to be prosecuted against and punished for the offence in the 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.

**Power to
compound**

63. (1) The Service with the approval of the Board may compound any offence under this law by accepting a sum of money not exceeding the maximum fine specified for the offence.

(2) The Service shall issue a receipt for any money received under subsection (1) of this section.

PART VII

LAND USE CHARGES

Land Use Charge

64. (1) Subject to the provisions of this Law, there is imposed a land based charge, to be called Land Use Charge which shall be payable on all real property situated in the State.

		(2) For the purpose of this Law, each Local Government Revenue Committee in the State is required to assess and levy Land Use Charge within its jurisdiction.
	65.	Land Use Charge shall be payable in respect of any property that is not exempted under Section 69 of this Law.
	66.	(1) The Director General ZAGIS to undertake or causes to be undertaken an assessment of chargeable properties in such areas of the State as the Commissioner may designate by Order in the Gazette.
Land Use Charge		(2) For the purpose of subsection (1), the Director General may appoint property, Identification officers, qualified assessors, valuers and other persons as he may consider necessary.
Land Use Charge		(3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may, on any day between the hours of 8.00 a.m. and 6.00 p.m.
		(a) <i>Enter, inspect, survey and assess the property;</i>
		(b) <i>Request documents or other information to be produced to the identification officer or assessor;</i>
		(c) <i>Take photographs; and</i>
Property Charge	Liable to	(d) <i>Make copies of documents necessary for the inspection.</i>
Property Assessment	67.	The owner of the title to the property is liable to pay Persons Liabile to Land Use Charge in respect of any taxable property.
	68.	The Land Use Charge payable for any property under this Law shall be as specified in the 4 th Schedule to this Law, and where no provision is made the Board shall determine the appropriate rates payable.
	69.	The following properties shall be exempted from payment of Land Use Charge:
Exemption from land Use Charge		(a) <i>A property owned and occupied by a religious body and used exclusively for public worship or religious education;</i>
		(b) <i>Cemeteries and burial grounds;</i>
		(c) <i>A recognized and registered institution or educational institute certified by the Director General to be non-profit making;</i>
		(d) <i>Property used as public library;</i>
		(e) <i>Any property specifically exempted by the Governor by notice published in the Gazette;</i>
		(f) <i>All palaces of graded Emirs and Chiefs in the State;</i>
		(g) <i>The Commissioner responsible for Finance may, by notice published in the Gazette grant partial relief for a property that is:</i>
	i.	Occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the general public;

- ii. Used for a charitable or benevolent purpose for the benefit of the general public and owned by the State Government. Local Government Federal Government or a non-profit making organization.
- 70. (1) An exempted property or part of an exempted property shall become liable for Land Use Charge if:
 - (a) The use of the property changes to one that does not qualify for the exemption; or
 - (b) The occupier of the property changes to one who does not qualify for the exemption.

(2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be pro-rated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.
- 71. (1) The Service shall cause to be issued in each year of assessment a Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law.
- (2) Land Use Charge Demand Notice shall be delivered to the owner or occupier.
- (3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the notice.
- (4) The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty 30 calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.
- (5) Upon an application in writing made by the owner, the Director General may reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within fifteen 15 days of receiving the demand notice.

PART VIII PRESUMPTIVE TAX

Persons Under
the Presumptive
Tax Regime

- 72. The categories of persons to be administered under Sections 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

73. The presumptive tax regime shall be administered by the Service using Tax Registration Form and Tax Returns Form in the Sixth Schedule of this Law on respective persons on annual basis.

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

Presumptive Tax
Returns

74. (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 recommendations of the Board.

Administration
of Presumptive
Tax

75. 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.

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

76. (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 subsection (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.

Administration
Settlement

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

Appeal to
Revenue Tribunal

78. Where the taxable person is not satisfied with the decision of the Service, such person may appeal to the Revenue Tribunal.

Rebate for
Prompt Filing

79. A taxable person who keeps up to date records and files a return Rebate for Prompt within the specified period shall be granted a rebate of 1% of the Filing tax payable.

80. (1) Except where it is almost impossible, taxable persons are to Exit Rules 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 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.

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

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

PART IX

HOTEL, RESTAURANT AND ENTERTAINMENT TAX

- | | |
|-------------------|---|
| Imposition of Tax | <p>83. (1) A tax is imposed on any person (referred to in this Law as “the Consumer”) who:</p> <ul style="list-style-type: none"> a) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events center; or b) Purchases consumable goods or services in any restaurant whether or not located within a hotel in Zamfara State. <p>(2) The amount to which this tax applies shall be:</p> <ul style="list-style-type: none"> a) The total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant or events center. b) Operational license fee, agent fee and weekly tax on all operators of gaming or, business, franchise or agency in Zamfara State. |
| Rate of Tax | <p>84. The rate of tax imposed by this Law shall be:</p> <ul style="list-style-type: none"> a) five per cent (5%) of the total bill issued to the consumer, excluding Value Added Tax in a hotel, restaurant or event center; b) one hundred thousand Naira (₦100,000.00) license fee on all operators of gaming or, business, franchise or agency in Zamfara State; c) Two thousand Naira (₦2, 000.00) License Fee on all operators of Operatory Gaming or business, franchise or agency in Zamfara State. d) Two thousand Naira (₦2, 000.00) weekly tax on every agent/outlet of operators of gaming or business, franchise or agency in Zamfara State. |
| Collection Agent | <p>85. A person owning, managing or controlling any business or Supplying any goods or services chargeable under this Law (referred to in this Law as the “Collecting Agent”) shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provisions of this Law.</p> <p>86. (1) Any Hotel, Restaurant, Event Centre or other business affected by this Law shall, within 30 days of the Commencement of this Law</p> |

or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.

(2) Every Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government or any of its Ministries, Departments, Parastatals or Local Government Authorities.

Report and
Remittance

87. (1) Every Collecting Agent shall:

- a) keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under this Law as the Service may prescribe and shall enter regular accounts of the tax collected from day to day;
- b) subject to the provisions of subsection (3) of this section, pay to the designated account of the State Government, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating:
 - i. the total amount of payments made for all chargeable during the preceding reporting period;
 - ii. the amount of tax collected by the agent during the reporting period; and
 - iii. any other information required by the Service to be included in the report.

(2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due and payable on or before the 20th day of each calendar month.

(3) The tax collected shall be a debt due to the State and recoverable by the Service from the supplier of chargeable facilities, goods and services.

Access to
Reports and
Books

88. An officer of the Service:

- a) may enter without warrant, any premises on which he reasonably believes that a person is carrying on business in order to ascertain whether this Law is being complied with by the occupier of the premises or any other person.
- b) shall at any reasonable time of the day be given access to all books and records of any hotel, restaurant or other establishment offering chargeable goods and services for the

purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.

Payment of
Estimated
Amount

89. Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State Government within 21 days of the date of service of the order.
90. The Service may from time to time by Order published in the Gazette issue rules and regulations for the determination, collection, and remittance of taxes due and for the proper administration of this Law.

PART X

HARMONISATION OF TAXES, RATES AND LEVIES

91. (1) From the commencement of this Law, no rate or levies shall be payable to the State except those contained in the Schedules hereto.
- (2) Each Ministry, Department or Agency shall display at a conspicuous place in all the revenue offices, a chart showing the approved collectable rates, levies and their expected time of payment.
- (3) Each Ministry, department or agency shall establish a complaint and information office to provide relevant information to taxable persons and listen to their complaint.
92. (1) All Taxes, Levies, Fees, Charges or Rates shall be assessed by the relevant Ministry, Department or Agency of the State.
- (2) No person including a Ministry, Department or Agency shall mount a roadblock in any part of the State for the purpose collecting any Tax, Levy, Fee, Charge or Rate.
93. (1) In the case of Taxes, Levies, Fees, Charges or Rent that require assessments, the relevant Ministry, Department or Agency shall serve notices of assessment by hand at the relevant address or sent by registered post or e-mail to each person in whose name the assessment is made

94. The relevant Ministry, Department or Agency shall allow until the 31st of January for taxable persons to pay voluntarily. The relevant Ministry, Department or Agency shall proceed to assess every other person chargeable with payment of any levy after 31st January. Notwithstanding the provisions of this section, the relevant Ministry, Department or Agency may assess and serve notice of assessment before 31st of January if the relevant Ministry, Department or Agency considers the assessment to be necessary.
95. The relevant Ministry, Department or Agency shall prepare a list of taxable persons assessed and served with notices. The notice shall contain the name and address of the taxable person, type and amount of levy assessed, date of service and any other relevant information.
96. Each Ministry, Department and Agency shall issue notice(s) in respect of Taxes, Levies, Fees, Charges and Rates as listed in the First Schedule to this law. Where a person is liable to two or more of the scheduled Taxes, Levies, Fees, Charges or rates in any year of assessment, the relevant Ministry, Department and Agency shall serve a single demand notice indicating the amount due on each of the revenue items.
97. (1) If any person disputes an assessment, he may apply to the relevant Ministry, Department or Agency, by notice of objection in writing to review and revise the assessment and such application shall state 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 relevant Ministry, Department or Agency may require the person giving the notice to furnish such particulars and to produce such books or other documents as the relevant Ministry, Department or Agency may deem necessary, and may summon any person who may be able to give information which is material to determination of the objection, to attend an examination
- (3) In the event of any person who has objected to an assessment agreeing with the relevant Ministry, Department or Agency 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 person, provided that, if an application for revision under

the provisions of the Section fails to agree with the relevant Ministry, Department or Agency on the amount of the tax chargeable, the relevant Ministry, Department or Agency shall give notice of refusal to amend the assessment to such amount as the Board may determine and give notice of the revised assessment of the tax payable together with notice of refusal to amend the revised assessment and wherever requisite, any reference in this Law to an assessment or to an additional assessment or to an individual assessment as revised under the provisions of this Law.

98. The relevant Ministry, Department or Agency shall, within thirty days of receipt of notice of objection, revise the assessment and issue notice of amended assessment or refuse to do so and issue notice of refusal to amend the assessment.
99. (1) Unless payment due dates are specified in another Law, all persons whom this Law applies shall pay to Revenue Collectors all taxes, levies, fees, charges and rates as prescribed in the First Schedule to this Law:
 - a) Within 60 days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;
 - b) Within five days from the beginning of every month, respect of amounts due to be paid monthly;
 - c) Immediately, in any other case.
100. (1) The Governor may, subject to the prior approval of the House of Assembly, review revenue rates in the Schedule to this Law and may receive advice, inputs from Ministries, Departments and Agencies in the State in that regard.

(2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Zamfara State.
101. 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 substantial conformity with this Law or other applicable Law and if the person is charged or intended to be charged or affected by its designated therein to common intent and understanding.

102. (1) After auditing, the Service may return to the tax payer such Refund of Excess Tax amount paid in excess of the tax due.

(2) The refund shall be made within sixty (60) days of the decision to make the refund, with the option of setting off the amount due against future tax.

98. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the 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 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 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) Given 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 Subsection (1) 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 Board 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 Subsection (1), without giving any of the required notices set out in this Section.

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

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

(5) Any person may apply in writing to the Service for extension of the time within which to comply with the provisions of this Section, provided that the persons:

a) Makes the application before the expiration of the time stipulated in the Section for making the returns; and

(6) Shows good cause for his inability to comply with this provision.

Legal
Adviser

103. The Legal Adviser and any other Legal Officer of the Service may appear for and represent the Board or the Service in his professional capacity in any proceeding in which the Board or the Service is a party.

104. (1) The Service may, with the 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.

Chief Judge

105. (1) The Chief Judge of the State shall designate in each Local Government a Court of competent jurisdiction which shall give priority to matters relating to the revenue of the State.

(2) Any court designated to give priority to matters relating to the revenue of the State shall have jurisdiction to adjudicate on all claims and try all charges emanating from this Law.

(3) The Chief Judge shall make rules of practice and procedure regulating proceedings of Revenue Courts in the State.

106. The Governor may by order in the Gazette review the rates of taxes, amounts of levies and other charges in this Law and the Schedules to this Law, upon approval by resolution of the State House of Assembly as Regulation pursuant to this Law.

PART XI

OTHER LEGAL PROCEEDINGS

Limitation
of suit
against
Board

107. (1) Subject to the provisions of this law, the provisions of public officer's protection law shall apply in relation to any suit instituted against any member of the Board, officer or employee of the Service

(2) No suit against the Chairman or a member of the Board or any employee of the Service for any act done in pursuance or execution of this Law or any other Law or 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

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 a 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 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 Board or Service as the case may be by the intending plaintiff or his agent.

(4) The notice referred to in subsection (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.

**Action for
income
tax**

108. (1) Income tax may be sued for and recovered in a court of competent jurisdiction by the Service in its official name with full costs of action from the person charged therewith as a debt due to the Government.

(2) For the purposes of this section, a court of competent jurisdiction shall include a magistrate court, which court is hereby vested with the necessary jurisdiction, provided that the amount claimed in any action does not exceed the amount of the jurisdiction of the magistrate concerned with respect to action for debt.

(3) In an action brought under subsection (I) of this section, the production of a certificate signed by a person duly authorised by the Executive Chairman of the Service, given the name and address of the defendant and the amount of income tax due, shall be sufficient evidence of the amount so due and sufficient authority for the court to give judgement for the said amount.

**Service of
document**

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

**Restriction on
Execution
against
property of
the Board**

110. (1) In any suit or action against the Board, no execution or attachment of process in the nature thereof shall be issued against the Service, unless not

less than three months' notice of the intention to execute or attach has been given to the Service.

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

- Indemnity** 111. A member of the Board, the Chairman or any officer or employee of the Service shall be indemnified out of the assets of the Service against any liability incurred by him, in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as Chairman or member of the Board or officer or other employee of the Service.

PART XII GENERAL PROVISIONS

- Official
secrecy and
confidentiality** 112. (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 relating to the profits or items or profits of any individual or company, as secret and confidential.

(2) Every person having possession of or control over any document, information, returns of assessment list or copies of such list relating to the income or profits or losses of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, list or 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 criminal case, 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 respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this section shall not prevent the disclosure to authorized officers of the Government in that country of such facts as may be necessary

to enable the proper relief to be given in cases where relief is claimed from the tax in Nigeria from income tax in that country.

(5) Where any agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions 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 of such information to the authorized officers of the Government of such country.

**Delegation
of powers of
the Board**

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

(2) Notwithstanding the provisions of subsection (1) of this section, the Board may, at any time 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 conferred on the officer by the Service to make the decision and the reversal or modification of the decision by the Service shall have effect as if 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 Service pursuant to this section, shall not be treated as an order, ruling or directive of the Service, until the order, ruling or directive has been ratified by the Service pursuant to the powers vested on the Service under this Law.

Signification

114. Anything done or require to be done by the Service in pursuance of any of its powers or duties under this Law or any other law, may be signified under the hand of the Executive Chairman or an officer who has been authorized by the Service for the purpose of this section.

**Imposition
of
surcharge.**

115. (1) If the Service is satisfied that any person who is or was in its employment-

- a. is or was responsible for any improper payment of money from the fund of the 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 Service,
- c. Being or having been an officer, fails or 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 Board to any person to whom

such payment is due under any contract, agreement or arrangement entered into between that person and the Service

And if a satisfactory explanation is not furnished to the Service within a period specified by the Service, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts or records or failure to make payments, or delay in making payment, the Service may surcharge the said person such sum as it deems fit.

(2) Any action taken under subsection (1) of this section shall be subject to the approval of the Board and where such approval is obtained, the Chairman shall notify the person surcharged 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 appears that no surcharge should be made, the Board shall at once inform the Chairman of such withdrawal.

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

PART XIII MISCELLANEOUS PROVISIONS

Directive
by the
Governor,
etc.

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

Power to
make
regulation

117. The Service may, with the approval of the Governor, make such rules and regulations as may be necessary for carrying into effect the provisions of this law and 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, and
- (c) Any other incidental matters.

118. The Service may, with the approval of the Governor, formulate or develop a different salary structure of the staff/officers of the Service to be commensurate to the services rendered by the Service as essential services.

Saving and transitional provision relating to staff or employees

119. (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 Board existing immediately before the commencement of this Law and who has been made an offer of employment by the Board, shall be deemed to have transfer to the Service established under this Law on terms and conditions not less favourable than those obtaining immediately before the commencement of this Law and service or employment in the former Board shall be deemed to be service or employment in the Service established under this Law for the purpose of pension.

(2) An employee whose service is no longer required by the Service shall be referred to the office of the Head of Service of the State for redeployment in the Civil Service.

Other savings and transitional provision

120. (1) There shall be vested in the Service all assets, resources and other immovable properties which immediately before the commencement of this Law were vested in the former Board.

(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 any law of equity apart from any contract or instrument shall by virtue of this Law be assigned to and vested in the Service.

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

(4) The Service shall be subject to all obligations and liabilities which the former Board and all other persons shall have the same rights, powers and remedies against the Service as they had against the former Board.

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

(6) Any regulations, order, bye-laws or notice made or issued or deemed to be issued by or for the purposes of the former Board shall be deemed to have been made or issued by or for the purpose of the Service and shall continue in force until revoked or amended, subject to such modifications as may be made by the Service.

Continuation and completion of disciplinary proceedings	121. (1) Any disciplinary proceedings pending against any employee of the Government who has been opted into the service of the former Board, shall be continued and completed by the Service established under this Law. (2) An appeal or grievances 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	122. (1) The administration and control of all rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Service 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 Service established under this Law. (3) All orders, rules, regulations, decisions, directions, licences, authorizations, certifications, rates and delegations of Governors powers contain in the legal notice No. 8, 2018 or other documents that are in force before the coming of this Law and that were made or issued by the Governor, Chairman of the former Board or any other person under their control shall continue in force as if they were made, or issued by the Governor, the Service established under this law, the Chairman or an employee of the Service as the case may be, until they expire or are repealed, replaced, re-assembled or altered.
Relevancy of other laws	123. (1) Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Service shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act 2011 as amended. (2) If the provisions of any other State Law for the charging and collection of revenue are in consistence 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 inconsistencies be void. 124. (1) There is enforced an entertainment levy which shall be payable by users of viewing by centres, cinemas, film houses, photo studios, film production facilities, internet services, paid television and compact disc plates. (2) The rate of entertainment levy enforced by this law shall be as specified as

PART XI

CONSTITUTION OF REVENUE TASK FORCE AND TAX FORCE COMMITTEE

Constitution, Functions and powers of the Revenue Task Force

125. (1) The Service for the purposes of carrying out its functions and exercising its powers under section 26(a) to (t) or any other provision of this Law, may recommend to the Board, the constitution of a Revenue Task Force.
- (2) The Board if satisfied with the recommendation of the Service, may by order constitute a Revenue Task force comprising members drawn from the Public Service of the State.
- (3) The Revenue Task Force shall carry out such functions and exercise such powers as may be conferred upon it by the order constituting it and may include such functions or powers exercisable by the Service under section 26(c), (e) and (h) or any other provisions of this Law.

Task Force Revenue

126. The Legal Department shall prosecute any person who contravenes any of the provisions of this Law.

Establishment, composition and functions of the tasks force enforcement committee

127. (1) there shall be Revenue Task Force Enforcement Committee of the Service (referred to in this Law as "Revenue Task Force Enforcement Committee") which shall comprise -
- (a) Legal adviser.
 - (b) Police personnel.
 - (c) An agent of State Security Service.
 - (d) Personnel Nigerian Security & Civil Defence
 - (e) Personnel Federal Road Safety Corps
 - (f) ZAROTA
 - (g) Vehicle Inspection Officer

Legal Adviser

- (2) There shall be a Legal Adviser to the service who shall be appointed by the Board.
- (3) The Legal Adviser in subsection (2) shall be a State Counsel will atleast 10 years post call experience.
- (4) The Legal Adviser shall be answerable to the Executive Chairman and be responsible for the following:-
- i. Prosecuting or defending any case by or against the services;
 - ii. Serve as interface between the Ministry of Justice and the service;
 - iii. Writing of all legal correspondence with the State, Federal or any organization;
 - iv. Preparation of all agreement in respect of the service;

- v. Any other duties that may be assigned to him by the Chairman of the Board.

**Function of
the tax force
enforcement
committee**

128. The functions of the task force enforcement committee shall be to -
- (a) Enforce all orders made by the competent court of law on behalf of the Service.
 - (b) To execute any order of warrant to distrain any building, chattels, movable or immovable properties as directed by the competent court of law.
 - (c) To ensure compliance and enforce among other things the payment of taxes and levies specified under fifth schedule of this law.

PART XII:
ESTABLISHMENT AND COMPOSITION OF REVENUE RECOVERY
TRIBUNAL

Establishment and composition of the Tribunal

129. There is established in the state a body to be known as the Zamfara state Revenue Recovery Tribunal (in this Law referred to as the 'Tribunal').

Appointment of the Chairman and Members of the Tribunal

130. (1) The Tribunal shall consist of the following members to be appointed by the Governor on the recommendation of the Board after due consultation with Ministry of Justice.

(a) A Chairman who shall be a legal practitioner of at least Ten years post call.

(b) Five persons of proven integrity and two of whom must have qualifications or acquired experience on revenue matters.

(c) A Secretary who shall also be a Head of the Registry of the Tribunal.

(2) The Chairman and any one member of the Tribunal shall constitute a quorum.

(3) The proceedings of the Tribunal shall not be invalidated by reason of any vacancy or defect in the appointment of any member of the Tribunal or by reason of any issue bordering on the Tribunal.

Jurisdiction of the Tribunal

131. (1) The Tribunal shall have jurisdiction to hear and determine matters of both civil and criminal nature arising from the tax default and or matters relating to tax and revenue due to the state or due to the Local Governments of the state, arising from sources listed in the 1st, 2nd and 3rd schedule of this Law.

(2) The Tribunal shall have jurisdiction to hear and determine all cases relating to taxes and revenues due to the state or the Local Governments of the state as provided under this Law or any law made by the state house of assembly.

(3) Such other jurisdiction as may be conferred to the Tribunal by law of the house of assembly or an act of the national assembly.

Functions of the Tribunal

132. (1) The functions of the Tribunal shall include -

(a) Recovery of unpaid taxes and levies listed in the schedules to this Law due to state or Local Government from defaulting tax payers.

(b) Recovery of misappropriated tax and revenue funds from a public servant or any other person.

(c) All loans repayment listed under the 3rd Schedule to this Law.

(2) Any other matter related thereto.

Removal of a Member	133.	The Executive Governor may remove a member of the Tribunal where he - a) Becomes incapacitated or unable to perform or discharges his duties. b) Is convicted of any criminal offence by a Court of competent jurisdiction. c) Is adjudged bankrupt by a court of competent jurisdiction or made a compromise with his creditors. d) Frequently absents himself from sitting of the Tribunal without reasonable cause.
Power to Dissolve, Reconstitute or substitute a member of the Tribunal	134.	The Executive Governor may, when in his opinion the conduct of the members or member of the Tribunal is not in the best interest of the state in general, dissolve the members of the Tribunal.
Salaries and allowances of members	135.	The members of the Tribunal shall be paid such salaries and or allowances as may be approved by the Board.
Proceedings before the Tribunal	136.	(1) The proceedings before the Tribunal shall be conducted in accordance with the provisions of the criminal procedure code for criminal cases. (2) the Chief Judge of the State shall make rules applicable in respect of civil proceedings of the tribunal (3) Notwithstanding the provisions of sub-section (1) of this section, the Tribunal may apply the forms specified in the 5th schedule to this Law. (4) Where the Tribunal convict any person for an offence under this Law, the Tribunal shall in addition to any other punishment it may impose on such a person, order that person to pay any amount of tax due from him to the State or Local Government in relation to offence for which he is convicted.
Right to Legal representation.	137.	Any person charged before the Tribunal under this Law may defend himself in person or through a legal practitioner of his own choice.
Power of Arrest.	138.	(1) Any person suspected of contravening any of the provisions of this Law may be arrested and detained by a police officer or any officer of the service on the orders of the Tribunal. Provided that such suspect may be released on bail by the Tribunal or the High Court upon any condition the court or Tribunal deems fit.

(2) That no person shall be detained for more than 48 hours under the provisions of sub-section (1) of this section without arraigning him before the Tribunal.

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| Stay of proceedings | 139. Proceedings of the Tribunal shall not be stayed on account of any matter pending before any court, except by an order of stay of proceedings from appellate court. |
| Right of appeals | 140. Appeals from the decisions of the Tribunal shall lie to the High Court. Such an appeal shall be filed within 14 days from the date of decision. |
| Revenue and Taxes recovered | 141. All revenues and taxes recovered by the Tribunal shall be remitted into the State Government Revenue Account or Local Government Treasury as the case may be.
142. The service shall operate and maintain Consolidated Revenue Funds in which all payment(s) and lodgement of the service funds shall be made thereon. |
| Repeal of the Board of Internal Revenue Edict No. 7 of 1998 | 143. The Zamfara State Revenue Collection and Administration Law 2016 is hereby repealed. |

FIRST SCHEDULE

TAXES AND LEVIES DUE TO THE STATE GOVERNMENT

1. Personal Income Tax.
 - a) Pay As You Earn (PAYE).
 - b) Direct (self and government) assessment.
2. Withholding Tax (Individuals only).
3. Capital Gains Tax.
4. Stamp Duties (instruments executed by individuals).
5. Pools betting and lotteries, Gaming and Casino Taxes.
6. Road Taxes.
7. Business premises registration fees in respect of urban and rural areas which include registration fees per annum renewals (as fixed by the State).
8. Development levy (individuals only).
9. Naming of streets registration fee in State Capital.
10. Right of Occupancy fees in state Capital.
11. Markets Taxes and levies (where State finances are involved).
12. Land use charge (where applicable).
13. Hotel, restaurant or even Centre Consumption Tax (where applicable).
14. Environment Tax (where applicable).
15. Environmental (ecological) fees levy.
16. Mining, Milling and Quarrying fees (where applicable).
17. Animal Trade Tax (where applicable).
18. Produce Sales Tax (where applicable).
19. Slaughter or Abattoir fees (where State finance is involved).
20. Infrastructure Maintenance charge or levy (where applicable).
21. Fire Service charge.
22. Property Tax (where applicable).
23. Economic Development levy (where applicable).
24. Social Services contribution levy (where applicable).
25. Signage and Mobile Advertisement (Jointly collected by State and Local Government).

SECOND SCHEDULE

TAXES AND LEVIES DUE TO LOCAL GOVERNMENT

1. Shops and kiosks rates.
2. Tenement rates.
3. On and off liquor license.
4. Slaughter slab fees.
5. Marriage, Birth, Death Registration fees.
6. Naming of streets registration fee (excluding state capital).
7. Right of Occupancy fees on Lands in Rural Areas (excluding those collectable by the Federal and State Government).
8. Market Taxes and Levies (excluding any Market where State Finance is involved).
9. Motor Park levies.
10. Domestic Animal License fees.
11. Bicycle, trucks, canoe, wheel barrow and carts fees (other than mechanically propelled trucks).
12. Cattle Tax. Payable by cattle farmers only
13. Merriment and road closure levy.
14. Radio and Television license fees (other than Radio& TV transmitter).
15. Vehicle Radio license fees (to be imposed by the Local Governments of the State in which vehicle is registered).
16. Wrong parking charges.
17. Public conveniences, sewage and refuse disposal fees.
18. Customary, burial ground permits fees.
19. Religious places establishment permits fees.
20. Signboard and advertisement permit fees.
21. Wharf Landing Charge (where applicable)

THIRD SCHEDULE
ALL LOAN REPAYMENT FROM:

1. Small scale industries loan scheme.
2. Small scale agriculture loan scheme.
3. All lending loans by the Government.

FOURTH SCHEDULE

Applicable charges, rates, levies, Fees,

Except as provided under this law or under any other revenue law, the following rates or fees shall be chargeable in respect of items listed in schedule 1 to this law:

1. Business Premises Registration fee

(a) For Urban areas as defined by the state, up to maximum of

- (i) N10,000 for registration; and
- (ii) N5,000 per annum for renewal of registration

(b) **For Rural Areas**

- (i) N2,000 for registration; and
- (ii) N1,000 for renewal of registration

2. Development levy (individuals only)

All taxable individuals in the state shall pay an annual development levy as contained in the sixth Schedule of this Law.

3. SOCIAL SERVICE AND ECONOMICS LEVY

This levy is payable monthly by all corporate or business organizations in the state including each branch of banks (N15,000), insurance companies (N5,000), telecommunication companies (N50,000), manufacturing companies (N10,000), electricity, electronics & energy companies (N20,000), small constructions companies (N25,000.00).

4 ENTERTAINMENT TAX

A rate of 5% shall be imposed by the service on all users of the service or product of cinemas, viewing centers, internet service providers, CD plates producers, audio materials, photograph and other similar entertainment activities as may be determined by the service from time to time.

5 ENVIRONMENT IMPACT ASSESSMENT (ECOLOGICAL) FEE

(1) These fees are payable by industries, factories, banks, telecommunication mast, aviation, energy providers and other similar

business concern or establishment are changeable to this fee from N100,000 to N500,000 annually for environment impact assessment (EIA) or audit depending on their sizes.

(2) Right of way fees shall be paid for the permission of placement of all underground cables, communication mast and similar structures shall be renewable annually at a fee as approved by the assembly.

(3) Abattoirs, mechanic workshop, borehole drilling companies, clinics, private hospital, and filling stations and petrochemicals companies shall also be subjected to this fee annually as follows-

Private Schools (Urban – N10,000 and Rural N5,000)

Clinics and others – N10,000

Borehole Drilling Companies – N20,000

Pure-water Companies – N20,000

Semi-Urban – N15,000 and Rural N10,000

Filling Stations – N20,000

Industries Complexes – N50,000

Abattoirs (Big) – N50,000

Abattoirs (Medium) – N25,000

Abattoirs (Small) – N15,000

The service shall administer the fees changeable under this head annually in Kano Urban planning and development Authority.

6 FIRE SERVICE CHARGE

(1) All business premises, including markets, shopping malls or plazas, banks and manufacturing plants shall pay fire service charge based on the size. The rate of charges are as contained in the sixth Schedule of this Law

A. Fixed Vetting of Building Plans Charge

For industries, commercial, residential building and others, the rate are as follows -

- (i) Industrial building plan approved - N20,000
- (ii) Commercial building plan approved – N15,000

- (iii) Residential – N5,000
- (iv) Office – N10,000
- (v) Place of instruction (School etc.) – N10,000
- (vi) 2 -5 High rise Storey - N25,000
- (vii) 6 – 10 and above high rise storey – N30,000

B. Issuance of Annual Fire Safety Assessment Certificate

- (i) Industrial building – N10,000
- (ii) Commercial building – N5,000
- (iii) Five to Ten Storey Building and above N15,000
- (iv) Eleven Storey Building and Above – N20,000
- (v) Filling Stations – N15,000
- (vi) All Resorts including hotels, event centers, soft Drinks joint, cinemas, night club, private clinic & schools – N5,000

7 MILLING, SAND DREDGING, MINING AND QUARRY FEE

(1) Milling Fee –

- (a) For milling activities, including rice mill industries, oil, mil, the service shall prescribe such as considered appropriate in such as considered appropriate in conjunction with Ministry of Commerce.
- (b) Mining activities shall be quantified after payment of royalty and the residue shall be levied by the state government.

(2) Quarry fee -

- (a) Quarrying fees shall be introduced on all materials sites where soil or sand and other materials are being excavated and levied as follows –

(i) Quarrying registration or permit

An amount ranging from N10,00 to N100,000 per annum based on the size and level of activities shall be charged as fees;

(ii) Sand Dredge Charges -

An amount ranging from N300 – N1,000 per trip of sand depending on the size of the vehicle and granular materials, being removed from the ground or land shall be charged by the service, in collaboration with

the local Government Councils through joint Revenue committee of the state.

8 ROAD CONGESTION CHARGES

This daily charge relating to commercial and corporate vehicles on the roads in respect of which the following rates applicable;

- (i) Tricycles (N100), buses, taxis, mini – trucks and motor – N100 daily.

Advance payments on a weekly and monthly basis shall be discounted as follows

- (a) Weekly – N500 (7days)
- (b) Monthly – N2000 (28days)
- (ii) Saloon corporate vehicles – N100 daily

Advance payments on a weekly and monthly basis shall be discounted as follows -

- (a) Weekly – N500 (7 days)
- (b) Monthly – N2000 (28 days)
- (iii) Medium size corporate vehicles – N100 daily

Advance payments on a weekly and monthly basis shall be discounted as follows:

- (a) Weekly – N500 (7 days)
- (b) Monthly – N2000 (28 days)
- (iv) Tankers are categorized in to two classes and charged as follows;
 - (a) Water tankers – N2000 daily
 - (b) Others tankers – N1000 daily

Advance payments on a weekly and monthly basis shall be discounted as follows -

Water Tankers

- (a) Weekly – N12000 (7 days)
- (b) Monthly – N5000 (28 days)

Other tankers

- (a) Weekly – N1200 (7 days)
- (b) Monthly – N20000 (28 days)
- (v) Tippers and other vehicles of similar size are categorized into three and charged as follows-
 - (a) Small tipper and other trucks (6 tyres) – N200 daily.
 - (b) Medium tippers and other trucks (10 tyres) – N3000 daily.
 - (c) Big tippers and other trucks (12 tyres and above) – N500 daily

Advance payments on a weekly and monthly basis shall be discounted as follows -

Small tippers and other trucks

- (a) Weekly – N1000 (7 days)
- (b) Monthly – N5000 (28 days)

Medium tippers and others

- (a) Weekly – N1,800 (7 days)
- (b) Monthly – N7,500 (28 days)

Big tippers and Others

- (a) Weekly – N3,000 (7 days)
- (b) Monthly – N12,000 (28 days)
- (vi) Trailers – N100 daily

Advance payments on a weekly and monthly basis shall be discounted as follows

- (a) Weekly – N3,000 (7 days)

- (b) Monthly – N12,000 (28 days)
- (vii) Luxurious buses – N1000 daily

Advance payments on a weekly and monthly basis shall be discounted as follows

- (a) Weekly – N5000 (7 days)
- (b) Monthly – N2000 (28 days)
- (viii) Defaulters of the law shall be fine N500 for each day of default upon persecution by ZAROTA in a court of competent jurisdiction.

9 Road worthiness certificate fee shall be collected by the State in which the vehicle operates and administered by the service in conjunction with appropriate agencies.

- (3) The fee changeable by the service for worthiness Certificate shall be ranging from N400-N3750 annual for private vehicles and bi-annual for commercial vehicles depending on the type of the vehicles as specified.

10 SIGNAGE AND MOBILE ADVERTISEMENT PERMIT FEE

The state and local Government are joint responsible for the collection of this for based on the institutional structures that may be established by service.

11 CONTAINERS HAULAGE DISCHARGE FEES:

These fees are payable by consignees per each container at the point of discharge depending on the size of the container as follows;

- (i) 40ft size N10,000 per container
- (ii) 20ft size N5,000 per container

12 ANIMAL TRADES LEVIES:

There shall be charges on the animal trading at the point of entrance into the abattoirs of the State. Levis includes;

- (i) Trailer N5,000
- (ii) Canter and truck N2,500
- (iii) Buses & taxis N1,000
- (iv) Tricycle & Mini-truck N500

Entertainment
levy

13. (1) There is imposed an entertainment levy which shall be payable by users of viewings centers, cinemas, film, photo studios, film production facilities, internet service, paid television and compact disc plates.

(2) The rate of entertainment levy imposed by this law shall be as specified in this schedule.

Collecting
Agent

14. The owner, Manager\ or person controlling any of the business changeable to entertainment Tax under this law (in this part referred to the collecting agent) shall collect for and on behalf of the service, the entertainment Tax imposed by this law based on the total amount charge or payable by the user in accordance with the provision of this law.

Registration of
viewingcenters,
film houses etc.

14. (1) all viewing centers, cinemas, film houses, photo studios, film production facilities, internet services, paid television businesses and compact disc plate producers shall, within thirty days of the commencement of this law or on earliest, register with the service for the purpose of the law.

(2) A collecting Agent shall produce evidence of registration with the service as a condition precedent to any contractual relationship with the State Government or any of its ministries Department agencies or local Government Councils.

Report and the
Remittances

15. A collecting Agent shall submit to the service monthly returns comprising the sales records of the service rendered, the cash book, the customer ledger or records together with the evidence of remittance of entertainment levy for the month within twenty – one days of the succeeding month.

16. An authorized officer of the service

(1) may enter without warrant, any premises on which he reasonable believes that a person is carrying on business in order to ascertain whether the provision of this part is being complied with by occupier of the premises or any other person; and

(2) shall at any reasonable time of the day be given access to all books and records of any viewing center, cinema, film house, photo studio, film house, photo studio, film production facility, internet service, paid television business or compact disc plates business rendering chargeable service for the purpose of verifying facts necessary to determine the amount due and payable to the services under this law.

17. (1) where a corporate body or collecting Agent fails to make a return or remittance as required by the provision of this law or where service may make an estimated assessment in writing to pay the amount charged in the assessment to the service within twenty-one days of the date of service of the assessment.

(2) an objection to the assessment under subsection (1) of this section shall only be valid if the supporting documents, records or information as specified by the service are provide notice, otherwise the assessment shall be final and conclusive.

(3) where the monthly returns or information provided by the collecting Agent are considered by the service to be untrue, addition assessment to be made.

(4) where the Collecting Agent fails to provide the additional returns under the provision of subsection (3) of this Section, the service shall make an additional estimated assessment accordingly.

18. if a corporate body or Collecting Agent fail to file a report and remit the entertainment levy collected by him within the time allowed by this

law, the collecting Agent shall, in addition to any other penalty of one hundred percent of the amount of entertainment Tax due.

(2) any director, Manager, Officer, agent or employee with the Collecting Agent who fails to comply with the provision of this law, commits an offence, and shall on conviction be liable to a fine of not less than one hundred thousand naira or imprisonment for a term of six months or both.

Imposition of
social services
and economic
development
levy

19. (1) There is imposed a social services and Economic Development levy which shall be payable all corporate bodies, including banks, manufacturing, oil and gas companies and energy companies.

FIFTH SCHEDULE

FIFTH SCHEDULE

- Establishment 1. (1) Without prejudice to the provisions of the constitution of the Federal Republic of Nigeria, 1999 (as amended) and notwithstanding anything contained in other enactments or laws, there is established an approved rates for the State in this **schedule**.
- (2) The tax authority shall be responsible for assessment and collection of all taxes, fines and levies listed in this **schedule** and shall account for amount so collected in a manner to be prescribed by the Governor.
- (3) The Commissioner may, with the approval of the State Executive Council and by order published in the Gazette, amend this **schedule**.
- Restriction 2 (1) No person other than the tax authority, shall assess or collect, on behalf of the State Government any tax or levy in this **schedule**.
- (2) No person, including a tax authority), shall mount a road block in any part of the State for the purpose of collecting any tax or levy.
- Tax Clearance 3(1) No person other than tax authority listed in this **schedule** shall do any transaction for the purpose of assessing and collecting any tax or levy mentioned in this **schedule**, with any person unless that person has presented to it his tax clearance certificate for three years preceding the current year of assessment.

(2) A Ministry, Department or an agency of Government or a commercial bank with whom a person has any dealing with respect to any of the transactions mentioned in item no, xiii under the schedule to this law, shall demand from the person a tax clearance certificate for the three years immediately preceding the current year of assessment and shall verify the genuineness by referring same to the issuing tax authority.

(3) It shall be the duty of every person to present to the tax authority, upon demand, his tax clearance certificate mentioned in subsection (1) of this section.

Default 4. Where a tax or levy is not paid, when it falls due under this law or any other enactment, it shall be paid on demand, or by delivering the demand in Writing to him or his place of abode or business and if such tax is not paid on demand, the person in default shall, in addition to the tax due and payable, also be liable to pay 50% of the tax due and payable as penalty.

Offences 5. Any person who dishonestly-

- (a) Demands from any one an amount in excess of the authorized assessment of the rate/tax or levy; or
- (b) Withholds for his own use whole or any portion of the tax/levy collected or received by him; or
- (c) Assesses, collects or levies any tax or levy;
- (d) Diverts any tax or levy to any way other than the lawful way, or
- (e) Falls to remit revenue collected as at when due; or

- (f) Render a false return, whether orally or in writing of the amount of revenue collected or received by him, or
- (g) Defraud any person, embezzles any money or otherwise uses his position to deal wrongly with tax authority or any member of the public; or
- (h) Steals or misuses tax authority documents (such as receipt); or
- (i) Compromise on the assessment or collection of any levy/tax; and or
- (j) Contravenes any provision of this law, shall be guilty of an offence and liable on conviction to a fine of N100,000 or imprisonment of five years or both.

1. POLITICAL/PUBLIC OFFICE HOLDERS

DESCRIPTION OF TAX	NEW RATE			
Development levy	Ex. Gov 1.5%	D/Gov. 1.5%	Hon. Speaker 1.5%	Hon. D/Speaker 1.5%
	Hon. Member H/A 1.5%	SSG/Chief of Staff 40,000	HOS 1.5%	Hon. Comm./SA 1.5%
	Chairman Board 1.5%	P/Secretary 1.5%	Perm. Comm. 1.5%	PT/Times Member 1.5%
	Board MBRS 1.5%	Snr. Sp. Asst. 1.5%	Sp. Asst. 1.5%	Director General 1.5%
	Chief Registrars 1.5%	Judges/Khadis 1.5%	CJ, G. Khadi 1.5%	Clerk HA 1.5%
	Chairmen LGA 1.5%	Vice Chairman LGA 1.5%	Secretary LGA 1.5%	Councilor LGA 1.5%
	Auditor General (State/LG) 1.5%	Accountant General 1.5%	Deputy Clerk 1.5%	Deputy Acct. General 1.5%
	Ex. Sec. 1.5%	Head Tertiary Inst. (State) 1.5%	Head Tertiary Inst. (Federal) 1.5%	Deputy Head Tertiary Inst. (State) 1.5%
	Deputy Head Tertiary (Fed) 1.5%	Registrars State Inst. 1.5%	Registrars Federal Inst. 1.5%	Class Emir 1.5%
	District Head 1.5%	Village Head 1.5%	Any other political office holders 1.5%	

CIVIL SERVANTS

DEVELOPMENT LEVEY	GL 02-06	7-12	13-14	15-16	CEO/MDA
	500	1,000	2,000	5,000	10,000

PUBLIC SERVANTS (FEDERAL CIVIL SERVANTS)

DEVELOPMENT LEVEY	GL 02-06	6-8	9-12	13-15	16-17
	2,000	5,000	8,000	10,000	20,000

SELF EMPLOYMENT

NET TAX PAY	AMOUNT
15,000-50,000	1,000
51,000-100,000	1,500
101,000-150,000	2,000
151,000-200,000	2,500
201,000-250,000	3,000
251,000-300,000	3,500
301,000-350,000	4,000
351,000-400,000	4,500
401,000,000-450,000	5,000
50,000 difference to infinity	500,000 additional

PRIVATE SCTOR EMPLOYEES

Branch Managers/Accountants	15,000
Assistant Manager/Officers	10,000
Others	5,000
Contract Workers	3,000

ZAMFARA URBAN AND REGIONAL PLANNING BOARD (ZUREPB)

DESCRIPTION OF TAX DEVELOPMENT (LAND FEES)	APPROVED RATE (RESIDENTIAL)
Customary	5,000
Statutory (High Density)	10,000
(Medium Density)	15,000
(Low Density)	25,000
Estate Developer	1,000/unit
Defaulting Changes	50% of the actual changes
COMMERCIAL (Developmental Fees)	
Commercial Shop	5,000
Restaurant	15,000
Department Stores	30,000
Guest Inn/Hotels	2,000/rooms/3,000/suite
Model	10,000
Residential Hotel	25,000
Shopping Plaza	100,000
Private Hospital/Clinic	100,000
Laboratories	20,000
Theater House	50,000
Bakeries	5,000
Petrol Filling Station/Pumps	10,000
Waves House	50,000
Poultry Farm	20,000 unit
Temporary Shops	7,000
Kiosk	1,000
Mobile Kiosk/Van	500
GSM – Mask	500,000
Fibre Cable	1,000/m
Installation	-
Building permit	-

COURT FEES AND FINES (SHARIA COURTS)		
On issue of summons, where the claim does not exceed ₦200.00	20	00
On issue of summons, where the claim exceeds ₦200.00 but does not exceed ₦500.00	50	00
On issue of summons, where the claim exceeds ₦ 500.00 but does not exceed ₦ 1,000.00	100	00
On issue of summons, where the claim exceeds ₦1,000.00 but does not exceed ₦ 1,500.00	150	00
On issue of summons, where the claim exceeds ₦ 1,500.00 but does not exceed ₦ 2,000.00	200	00
On issue of summons, where the claim exceeds ₦2,000.00 but does not exceed ₦5,000.00	300	00
On issue of summons, where the claim exceeds ₦5,000.00 but does not exceed ₦10,000.00	500	00
On issue of summons, where the claim exceeds ₦10,000.00 but does not exceed ₦15,000.00	700	00
On issue of summons, where the claim exceeds ₦15,000.00 but does not exceed ₦20,000.00	1000	00
On issue of summons, where the claim exceeds ₦20,000.00 but does not exceed ₦25,000.00	1200	00
On issue of summons, where the claim exceeds ₦25,000.00 but does not exceed ₦30,000.00	1500	00
On issue of summons, where the claim exceeds ₦30,000.00 but does not exceed ₦40,000.00	1800	00
On issue of summons, where the claim exceeds ₦40,000.00 but does not exceed ₦50,000.00	2000	00
On issue of summons, where the claim exceeds ₦50,000.00 but does not exceed ₦100,000.00	2500	00
On issue of summons, where the claim exceeds ₦100,000.00 but does not exceed ₦150,000.00	2700	00
On issue of summons, where the claim exceeds ₦150,000.00 but does not exceed ₦500,000.00	3000	00
On issue of summons, where the claim exceeds ₦500,000.00 but does not exceed ₦1,000,000.00	400	00
On issue of summons, where the claim exceeds ₦1,000,000.00 but does not exceed ₦2,000,000.00	5000	00
On issue of summons, where the claim exceeds ₦2,000,000.00 but does not exceed ₦5,000,000.00	5500	00
On issue of summons, where the claim exceeds ₦5,000,000.00 but does not exceed ₦8,000,000.00	6000	00
On issue of summons, where the claim exceeds ₦8,000,000.00 but does not exceed ₦10,000,000.00	6500	00

On issue of summons, where the claim exceeds ₦10,000,000.00 but does not exceed ₦15,000,000.00	7000	00
On issue of summons, where the claim exceeds ₦15,000,000.00 but does not exceed ₦20,000,000.00	7500	00
On issue of summons, where the claim exceeds ₦20,000,000.00 but does not exceed ₦30,000,000.00	8000	00
On issue of summons, where the claim exceeds ₦30,000,000.00 but does not exceed ₦40,000,000.00	10000	00
On issue of summons, where the claim exceeds ₦40,000,000.00	12000	00
Filing of Motion	50	00
Court Order	50	00
Application for Warrant (Order3, Rule 11)	500	00
Certificate of Judgment	100	00
On issue of interpleader summons	100	00
On issue of judgment summons	100	00
On issue of court order to attach property (Fi Fa)	1000	00
On issue of court order to imprison judgment debtor	200	00
On issue of garnishee order	200	00
On adjournment, by the party applying thereof	100	00
On issue of summons for witness(es)	100	00
Fee for every copy of proceedings per 100 words or part thereof	100	00
Certified true copy (CTC) of Document	200	0
Fee for inspection of court records	200	00
Fee for inspection of land	500	00
Fee for certificate of dissolution of marriage	200	00

MINISTRY OF ANIMAL HEALTH AND LIVESTOCK DEVELOPMENT

DESCRIPTION OF TAX	APPROVED RATE
Trade Cattle and Camel	1,500 Per Head
Trade Sheep and Goat	100 Per Head
Hides and Skin Buyer License	5,000 Per Annum
Loading Permit (5tons)	1,000 Per Truck
Loading Permit (7-10tons)	1,500 per Truck
Loading Permit (30 above tons)	2,500 Per Truck
Trade Cattle License	2,000 Per Annum
Hides and Skins Premises License	2,000 Per Annum

Poultry Vaccination Fees	-
Cow/Camel Vaccination Fees	-
Sheep/Goat Vaccination Fees	-
Poultry License	3,000 Per Annum
Fishing License	3,000 per Annum
ABATTOIR	-
Camel and Cattle	500 each
Sheep and Goat	200 each

CIVIL INSTITUTION	
Government Institution/Offices	Should charge/sqm
This should be applicable to our contractors on State and Local Government Prospect i.e FGPC/ZUBEB and MDGs	
ERECTION OF BILLBOARDS	
Gantries/Bill Board	-
3 * 4	30,000
2 * 4	20,000
Sign Board	2,000

STATE HOUSING CORPORATION

DESCRIPTION OF TAX	APPRIVED RATE
Procession fees for the Allocation of Houses (1,2,3 or more bedrooms)	1,500, 2,500 and 500 respectively
Deed of Assignment	0.5% of total cost if a house to be paid to the corporation for the General Public while Civil Servant to pay 0.03%

**DIRECTORATE FOR URBAN AND RURAL ELECTRIFICATION AND
TELECOMMUNICATION (OPERATIONAL CHARGES FOR
NETWORK OPERATION IN THE STATE)**

DESCRIPTION OF TAX	APPRIVED RATE
GSM Mast	N100,000/Mast Per Annum
Fibre Cable Installation	N300/m Per Annum

BUSINESS PREMISES REGISTRATION

S/N	DESCRIPTION	REGISTRATION FEES		RENEWAL RATES	
		Gusau Entropolis	Other Local Government	Gusau Entropolis	Other Asset
1.	Hotels				
(a)	Large	25,000	20,000	20,000	15,000
(b)	Medium	15,000	10,000	10,000	5,000
(c)	Small	10,000	7,000	7,000	5,000
2.	Supermarkets				
	Big	50,000	20,000	30,000	15,000
	Medium	30,000	10,000	20,000	10,000
	Small	10,000	5000	10,000	5,000
3.	Provision Stores	10,000	5,000	5,000	2,500
4.	Professional Bodies	10,000	5,000	5,000	2,500
5.	Printing Press	10,000	5,000	5,000	2,500
6.	Optical/Dental Service	10,000	5,000	5,000	2,500
7.	Traveling Agencies	10,000	5,000	5,000	2,500
8.	Electr0nic Stores				
(a)	Large Store	10,000	5,000	5,000	3,000
(b)	Small Store	5,000	3,000	3,000	2,000
9.	Finance Institutions				
	Mortgage, Commercial Bank	100,000	50,000	50,000	40,000
	Merchant Bank	100,000	50,000	50,000	40,000

10.	Factories (Manufacturing)	50,000	40,000	25,000	18,000
11.	Petrol Stations				
(a)	Major marketers	100,000	60,000	40,000	30,000
(b)	Independent Marketers	50,000	30,000	20,000	15,000
(c)	Surface Tank Marketers	5,000	15,000	10,000	7,500
(d)	Kerosene marketers	25,000	15,000	10,000	7,500
12.	Spare Parts Dealers				
(a)	Large	40,000	20,000	10,000	5,000
(b)	Small	30,000	15,000	7,000	3,000
12.	Spare Parts Dealers				
(a)	Large	40,000	20,000	10,000	5,000
(b)	Small	30,000	15,000	7,000	3,000
13.	Merchanics& Allied Jobs				
(a)	Large	20,000	10,000	10,000	5,000
(b)	Small	10,000	5,000	5,000	3,000
14.	Hospitals/Clinics	20,000	10,000	5,000	2,500
15.	Equipments Shops/lab.	10,000	5,000	4,000	2,000
16.	Photo Coloured Shops	30,000	10,000	20,000	5,000
17.	Photo Studio	10,000	5,000	4,000	2,000
18.	Medicine Store				
(a)	Pharmacy	30,000	20,000	15,000	5,000
(b)	Patent	20,000	10,000	7,500	3,500
19.	Block Making				
(a)	Medicine Operated	20,000	10,000	7,500	3,000
(b)	Manual Operated	10,000	5,000	4,000	2,000
20.	Private School				

(a)	Nursing/Primary	4,000	25,000	20,000	15,000
(b)	Secondary	40,000	25,000	20,000	15,000
21.	Building Material Dealers				
(a)	Wholesale	20,000	10,000	7,500	4,000
(b)	Retailer	10,000	5,000	4,000	2,000
22.	Cement Dealers	20,000	10,000	7,500	4,000
23.	Security Organization	40,000	30,000	20,000	15,000
24.	Cooking Gas Sellers	20,000	15,000	7,500	4,000
25.	Book Shops	20,000	15,000	5,000	2,000
26.	Textile Shops (Small)	5,000	2,000	3,000	1,000
(a)	Textile Shops (Large)	10,000	5,000	5,000	3,000
27.	Motors Dealer Distributions				
(a)	New	150,000	70,000	70,000	30,000
(b)	Second hand	30,000	10,000	15,000	7,000
28.	General Contractor				
(i)	A & B	40,000	30,000	25,000	15,000
(ii)	C & D	40,000	30,000	25,000	15,000
(iii)	Others	50,000	30,000	30,000	15,000
29.	Solid Minerals	100,000	70,000	50,000	2,500
30.	Dyes & Dyes Stuff Dealers	10,000	5,000	5,000	2,500
31.	Agric Chemical & Input	10,000	5,000	5,000	2,500
32.	Industrial Chemicals	40,000	20,000	25,000	15,000
33.	Cooperative Societies	10,000	5,000	4,000	2,000
34.	Timber Merchants	30,000	20,000	15,000	10,000

35.	Cotton Dealers	20,000	10,000	7,500	4,000
36.	Private Oil Mills	70,000	30,000	25,000	10,000
37.	Hides & Skins Dealers	10,000	5,000	5,000	2,500
38.	Tanneries				
39.	Restaurant				
(a)	Standard	10,000	5,000	5,000	2,500
(b)	Sub-standard	7,500	4,000	4,000	2,000
40.	Hair Dressing Salon & Fashion Designers	5,000	3,000	3,000	1,500
41.	Video Rentals	3,000	1,500	2,000	1,000
42.	Bakeries				
(a)	Large	10,000	5,000	5,000	2,000
(b)	Small	5,000	2,500	3,000	1,500
43.	Advertising Agencies				
44.	Other Unclassified				
45.	Transporters	10,000	4,000	5,000	3,000
46.	International Construction	100,000	70,000	50,000	20,000
47.	Indigeneous Construction	50,000	25,000	25,000	10,000
48.	Gineries	100,000	70,000	50,000	30,000
49.	Quarry Companies	100,000	70,000	50,000	30,00
50.	Business Centres/Sect/Inst.	20,000	10,000	7,500	3,000

EDUCATION INSTITUTIONS (PRIVATE)	
Nursery School	20,000
Primary School	40,000

Secondary School	60,000
Tertiary Institutions	150,000
Religious Schools	
INDUSTRIAL (ROAD SIDE)	
Light Industry e.g	
Furniture making	5,000
Welding	5,000
Cottage	
Bore halls	
1. Commercial	5,000
2. Industrial	10, 000
MEDIUM INDUSTRY	
Block Industry	10,000
1. Small	5000
2. Medium	10,000
3. Big	20,000
Ceramic/Interlock	5,000
HEAVY INDUSTRY	
Textile	1,000,000
Ginnery	200,000
Agro Allied	200,000
Oil mill	50,000
Sweet factory	50,000

FIRE SAFETY ASSESSMENT RATES

S/NO	HOTEL CATEGORY	NO. OF ROOMS	INSPECTION FEES (N)	RENEWAL FEES (N)
1.	A	100 and above	50,000.00	30,000.00
2.	B	60-99	40,000.00	25,000.00
3.	C	40-59	30,000.00	20,000.00

4.	D	20-39	25,000.00	15,000.00
5.	E	01-19	20,000	10,000.00
	Plate rates			
1.	All Petrol Stations		30,000.00	20,000.00
2.	Canteens		20,000.00	10,000.00
3.	Restaurants		40,000.00	30,000.00
4.	Bank/Financial Institution		50,000.00	40,000.00
5.	Super markets		100,000	70,000.00
6.	Stores		10,000.00	50,000.00

**TAX CLEARANCE CERTIFICATE AS AN INSTRUMENT TO CURB
TAX AVOID TAX EVASION**

S/NO	DESCRIPTION	MINISTRY, PARASTATALS AND AGENCY
1.	Application for Government loan for industries, Business or Car loan/Motorcycle loan	Finance, Commerce, ZAPA or Head of Service, Ministry of Agriculture
2.	Registration of Motor Vehicle	Board of Internal Revenue
3.	Application of Fire Arms License	Home Affairs Department
4.	Application for Foreign Exchange	Ministry of Finance
5.	Application for Certificate of Occupancy	Ministry of Lands & Housing
6.	Application for Land vendor License	Ministry of Lands & Housing
7.	Application for Award of Contracts by Government its Agencies and Registered Companies	FGPC/Local
8.	Application for Government Quarters	Housing Corporation/Min of Housing and Urban Development
9.	Application for approval of Building	ZUREPB
10.	Application for Trade License	Federal Ministry of Trade & Investment

11.	Application for Import and Export License	Federal Ministry of Trade & Investment
12.	Application for all Agent License	Ministry of Finance/Min. of Commerce
13.	Application for Registration as a Contractor	Board of Internal Revenue
14.	Application for Distributor	Federal Ministry of Trade & Investment
15.	Application for filling Court Case	Judiciary
16.	Confirmation of Appointment by Government as Chairman or Members of Public	Office of the Head of Service/SSG
17.	Application for Motor Vehicle/Motorcycle License Dealership License	Board of Internal Revenue
18.	Registration for Motor Vehicle/Motorcycle Plate Number	Board of Internal Revenue
19.	Application for the Nigerian Passport	Nigerian Immigration Service
20.	application for Registration of Business Name	Corporate Affairs Commission (CAC)
21.	Application for Allocation of market Stalls	Ministry of commerce
22.	Registration and renewals of Private Schools	MOE/Science & Tech./Arabic board/UBE
23.	Appointment of Election in to Public Office	SSG
24.	Reg./Renewal of Private Hospitals, Radiologist, Laboratories	Ministry of Health

PRIVATE VEHICLE

CATEGORY	CAPACITY OF RANGE	COST OF PLATE NUMBER (N)	VEHICLE REGISTRATION (N)	VEHICLE LICENSE (N)	COST OF REGT. BOOK (N)	ROAD WORTHINESS (N)	P.O.C (N)	AMOUNT (N)
A	Above 3.00cc	15,000	6,250	3,125	1,250	1,250	300	27,175
B	2.1 to 3.00cc	15,000	3,125	2,500	1,250	1,250	300	23,425
	1.6 to 2.0cc	15,000	3,125	1,875	1,250	1,250	300	22,800

OUT OF SERIES

CATEGORY	CAPACITY OF RANGE	COST OF PLATE NUMBER (N)	VEHICLE REGISTRATION (N)	VEHICLE LICENSE (N)	COST OF REGT. BOOK (N)	ROAD WORTHINESS (N)	P.O.C (N)	AMOUNT (N)
A	Above 3.00cc	40,000	6,250	3,125	1,250	1,250	300	52,175
B	2.1 to 3.00cc	40,000	3,125	2,500	1,250	1,250	300	48,425
	1.6 to 2.0cc	40,000	3,125	1,875	1,250	1,250	300	47,800

FANCY NUMBER PLATE

CATEGORY	CAPACITY OF RANGE	COST OF PLATE NUMBER (N)	VEHICLE REGISTRATION (N)	AMOUNT
A	All Engine Capacity	80,000	6250	21,250

GOVERNMENT/OFFICIAL NUMBER PLATE

CATEGORY	CAPACITY OF RANGE	COST OF PLATE NUMBER (N)	VEHICLE REGISTRATION (N)	AMOUNT
A	All Engine Capacity	15,000	6,250	21,250

GOVERNMENT FANCY

CATEGORY	CAPACITY OF RANGE	COST OF PLATE NUMBER (N)	VEHICLE REGISTRATION (N)	AMOUNT
A	All Engine Capacity	80,000	6,250	86,250

COMMERCIAL VEHICLE

CATEGORY	CAPACITY OF RANGE	COST OF PLATE NUMBER (N)	VEHICLE REGT (N)	VEHICLE LICENSE (N)	COST OF REGT. BOOK (N)	COST OF HACKNEY PERMIT (N)	ROAD WORTHINESS (N)	P.O.C (N)	AMOUNT (N)
A	Trailer	20,000	6,250	8,750	1,250	3,800	3,750	300	44,100
B	Tanker & Truck	20,000	6,250	8,750	1,250	3,800	3,750	300	44,100
C	Tipper & Lorry	20,000	6,250	3,750	1,250	3,200	3,750	300	38,500
D	Canter, Bus, & Pick up	15,000	6,250	3,125	1,250	2,240	2,500	300	30,665
E	Taxi	15,000	6,250	3,125	1,250	1,300	2,500	300	29,725

MV DEALERSHIP

CATEGORY	COST OF PLATE NUMBER (N)	VEHICLE REG (N)	VEHICLE LICENSE (N)	COST OF REGT BOOK (N)	AMOUNT
All	90,000	37,500	10,000	3,750	141,250

REPLACEMENT OF NUMBER PLATE

CATEGORY	CAPACITY OF RANGE	COST OF PLATE NUMBER
A	FANCY	80,000
B	OUT OF SERIES	40,000
C	PRIVATE	15,000
D	COMMERCIAL	15,000
E	ARTICULATED	20,000
F	MOTORCYCLE	3,000

MOTORCYCLE NUMBER PLATE

CATEGORY	COST OF PLATE NUMBER (N)	VEHICLE REGISTRATION	VEHICLE LICENSE (N)	COST OF REGT BOOK (N)	HACKNEY PERMIT (N)	LEARNERS PERMIT (N)	AMOUNT
PRIVATE	3,000	1,250	625	1,250	NIL	250	6,375
COMMERCIAL	3,000	1,250	1,250	1,250	250	250	7,250
FANCY	40,000	1,250	NIL	NIL	NIL	NIL	41,250
GOVERNMENT	3,000	1,250	NIL	NIL	NIL	1,250	5,500
DEALERSHIP	25,000	15,625	5,000	6,250	NIL	1,250	53,125

DRIVER'S LICENCES

CATEGORY	TYPE OF VEHICLE	DURATION	AMOUNT
A	MOTOR VEHICLE	5 YEARS	10,450
B	MOTOR VEHICLE	3 YEARS	6,350
C	MOTOR VEHICLE	3 YEARS	3,000

ROADSIDE PARKING FEES

	URBAN (N)	SEMI – URBAN	RURAL (N)
1 Hour	50.00	20,000	Free
2 – 4 Hours	100.00	50,000	20.00
More than 4 Hours	200.00	100.00	50.00

FEES FOR ENVIRONMENTAL OFFENCES

Offences and Penalty

S/N	Offence	Penalty (N)
Disposal of waste		
1	Failure to keep premises clean, tidy or free from overgrown grasses, odour, weed/ poisons plants	5,000.00
2	Discharges or disposal of waste at undesignated area.	10,000.00
3	Failure to treat toxic waste generated in accordance to the state Environmental guidelines.	30,000.00
4	Failure to provide suitable liquid waste holding tanks for carry to disposal.	10,000.00
5	Disposal of waste in drainage or water course, gorge.	5,000.00
6	Failure to keep undeveloped plot clean and tidy or free of overgrown grasses or weed.	10,000.00
7	Waste collection or disposal without accreditation or license issued by the Authority.	10,000.00
8	Failure to segregate waste generated in secure mark and level container	5,000.00
9	Failure to use appropriate size of waste bin of approved materials for waste collection at any property	5,000.00
10	Failure to keep clean and protect from damage of waste by mechanical or fire means.	5,000.00
11	Removal of waste bin from designated location without approval by Authority,	5,000.00
12	Failure to replace waste bins when destroyed	10,000.00
13	Failure to dispose construction debris at places designated by the Authority	10,000.00
Drainage		
14	Failure to provide drainage and maintain at the frontage or side by side of every development.	5,000.00
15	Blocking of drainage causing water flows into highway or road.	10,000.00
16	Building on water channels or right of way causing Environmental degradation	30,000.00
17	Discharge of human excreta into drain, water course, water body etc	10,000.00

Rearing		
18	Rearing of animals within residential dwelling area.	2,000.00 (for each animal)
19	Failure to confine animals (Stray animal) or Birds within premises	10,000.00
20	Keeping animal or bird (cattle or poultry) likely to cause Environmental nuisance such as offensive odour or noise	10,000.00
Open Burning		
21	Using firewood or used tyres or cables or refuse to cook or roast food or meat,	5,000.00
22	Setting fire to the bush (Bush burning) other than farms for the purpose of farming	5,000.00
23	Farming or fishing or living within forest or wildlife reserve without lawful authority	5,000.00
24	Failure to furnish information or statement which is true in a particular material	5,000.00
25	Failure to comply with any lawful inquiry made by Authorized officer in accordance with the provision of the Environmental law and regulations	5,000.00
26	Failure to pay waste disposal fee as at when due to the service provider	5,000.00
Prohibited places		
27	Selling drugs or Restaurant or hair dressing or Barbing salon in unauthorized places	10,000.00
28	Constructing a safety tank, sewer-line, incinerator, at undesignated area.	10,000.00
29	Excavating or removing any silt, laterite, Earth or material at unauthorized places	5,000.00
30	Driving or parking on any drainages slab or destroying flowers	5,000.00
31	Using a drainage slab as drying pad for agricultural produce.	5,000.00
32	Selling or displaying or hawking for sale any Goods or articles of trade in a road junction	50,000.00
Operation of machine		
33	Operating any machine or device or equipment or play music that constitute nuisance	10,000.00
34	Driving vehicle without cover carrying literate, sand, silt or construction materials	5,000.00
35	Failure to provide in the commercial vehicle dust bin/ basket	5,000.00
36	Carrying on any activity amount to Environmental degradation as describes in the opinion by the Authority	5,000.00

37	Carrying on any human activities capable of causing air pollution (noise pollution)	10,000.00
Public conveniences		
38	Failure to provide and maintain public conveniences for the customers at petrol station, super markets, Restaurants and other similar premises	5,000.00
39	Urinating or defecating in an open place	5,000.00
40	Failure to comply with the standard specified by Zamfara State Environmental Sanitation Authority.	5,000.00
Using chemicals		
41	Using any dangerous chemicals, Herbicides or any contaminant upon river, Stream Lake, drain, gouge or any water bodies.	5,000.00
42	Storing industrial or commercial goods or waste which likely to cause health a hazard	10,000.00
43	Dumping any contaminants capable of affecting the quality of water from any of its sources	10,000.00
44	Carrying on a business for sale of inflammable articles in any unauthorized area	5,000.00
45	Insulting, manhandling, obstructing or misleading staff of the AUTHORITY in the course of his duties	5,000.00
46	Littering street, open space or tenements	5,000.00

PRESUMPTIVE TAX PAYABLE

S/N	Trade/Business	Micro Business	Small Business	Medium Business
1	Boutiques and other cloth sellers - Adult and Children wear	1,500.00	8,000.00	20,000.00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	1,500.00	5,000.00	7,000.00
3	Confectioneries and Bakeries	1,500.00	15,000.00	20,000.00
4	Barbers and Hair Dressing Saloon	1,500.00	5,000.00	8,000.00
5	Service Providers - Business Centers and Typing Studio, Printers, Thrift Collector	1,500.00	5,000.00	8,000.00
6	Video Clubs, Car Wash and Owners, Cyber Cafe Operators	1,500.00	8,000.00	20,000.00
7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	1,500.00	5,000.00	20,000.00
8	Photographers/Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	1,500.00	7,000.00	20,000.00
9	Artisans - Masons, Vulcanizes, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers	1,500.00	5,000.00	20,000.00
10	Petrol, Kerosene and Lubricant Sellers	1,500.00	15,000.00	30,000.00
11	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	1,500.00	5,000.00	20,000.00
12	Transport Workers - Taxi, Bus, lorry, etc.	1,500.00	5,000.00	20,000.00
13	General Trading/Enterprises - Retail and Wholesale, Raw Food	1,500.00	5,000.00	20,000.00
14	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings,	1,500.00	7,000.00	20,000.00
15	Furniture/Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors. Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle,	1,500.00	7,000.00	20,000.00

16	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	1,500.00	15,000.00	20,000.00
17	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine,	1,500.00	5,000.00	20,000.00
18	Timber Dealers, Tire, Wine and Beer License Operators, Yoghurt.	1,500.00	5,000.00	20,000.00
19	Financial Services - Bureau De Change, and Promoters, Money Lenders.	5,000.00	20,000.00	30,000.00
20	Furniture and Cabinet Makers	1,500.00	15,000.00	30,000.00
21	Restaurant and Food Sellers	1,500.00	15,000.00	30,000.00
22	Property - Guest House, Lodging, Face to Face Building with not more than ten (10) rooms.	1,500.00	20,000.00	30,000.00
23	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers.	1,500.00	5,000.00	20,000.00
24	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	1,500.00	5,000.00	30,000.00
25	Professional Services - Opticians, Photo lab, Auctioneers. Maternity Owners, Patent Medicine Store.	1,500.00	15,000.00	30,000.00
26	Entertainment Service, Musicians	5,000.00	5,000.00	20,000.00
27	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	1,500.00	5,000.00	20,000.00
28	Aluminum Fabrication and Products	1,500.00	15,000.00	30,000.00
29	Processors, Producers and Manufacturers - Blocks, Culvert. Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors.	1,500.00	8,000.00	30,000.00
30	Transport Owners	1,500.00	15,000.00	30,000.00
31	All other trades/services covered by the Law but not listed above.	1,500.00	15,000.00	30,000.00

SIXTH SCHEDULE
FORMS OF THE REVENUE TRIBUNAL FOR THE RECOVERY OF
GOVERNMENT REVENUE, TAXES AND LOAN REPAYMENT.

FORM 1
SUMMONS

IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF REVENUE AND DEBTS DUE TO GOVERNMENT.

NO:

SITTING AT:

COMPLAINT NO:

BETWEEN:

..... COMPLAINANT

AND

.....RESPONDENT

Of(Address)

You are hereby summoning to attend this Tribunal
at..... on theday of
.....20.....at the hour ofam/pm to answer a claim(s) by the
complainant against you. The said complainant claims
₦.....being.....
.....

TAKE NOTICE that, if you do not attend this Tribunal at the time on the date stated, the tribunal may on proof of service of this summons, give judgment in your absence.

DATED thisday of 20

Signature:.....

CHAIRMAN

FORM 2
WARRANT OF ARREST
IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF REVENUE
AND DEBTS DUE TO GOVERNMENT.

NO:
SITTING AT:
COMPLAINT NO:
BETWEEN: COMPLAINANT

AND
.....RESPONDENT

WARRANT FOR THE ARREST OF THE RESPONDENT WHO HAS DISOBEYED
SUMMONS

To all bailiffs and messengers of this Tribunal and members of the Police.
Whereas complaint has been made to this Tribunal on theday of
.....20 that (Respondent)

You are summoned on behalf of the
.....
(Complainant/Respondent)

DATED thisday of 20

Signature:
CHAIRMAN

FORM 4
**IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF REVENUE
AND DEBTS DUE TO GOVERNMENT.**

NO:
SITTING AT:
COMPLAINT NO:.....
BETWEEN: COMPLAINANT

AND

.....RESPONDENT

SUMMONS TO WITNESS

TO:(*Name of witness*)..... of (Address)
You are therefore commanded to attend to this Tribunal sitting at
.....on the..... day of20.....at the
hour ofam/pm to testify all that you know in the above cause
and to produce the following documents, that is to say
.....
(*State details of documents to be procured*)
You are summoned on behalf of the

.....
(*Complainant/Respondent*)

DATED thisday of20

Signature:
Chairman

FORM 5
**IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF REVENUE
AND DEBTS DUE TO GOVERNMENT.**

NO:
SITTING AT:
COMPLAINT NO:.....
BETWEEN: COMPLAINANT

AND

.....RESPONDENT

FORMAL ORDER

TO.(Name of witness)... of(Address)

It is hereby ordered that the above nameddo
recover from you the sum of ₦..... and you are hereby order to pay
the said sum forthwith on the.....day of20.....by
installments of for every(Week/Month).

DATED thisday of20

Signature:

Chairman

FORM 6
**IN THE REVENUE RECOVERY TRIBUNAL FOR THE RECOVERY OF REVENUE
AND DEBTS DUE TO GOVERNMENT.**

NO:
SITTING AT
COMPLAINT NO.....
BETWEEN COMPLAINANT

AND

.....RESPONDENT

JUDGMENT DEBTOR SUMMONS

Did:.....
.....And whereas
the said:was thereon (Respondent)
Summoned to appear before this Tribunal at on the
day of20.....at the hour ofam/pm to answer
the said complaint.
And whereas the cause or matter cannot be dispose of without the appearance of
the said.....(Respondent).

You are therefore commanded to arrest the said..... (Respondent)
And produce him/her to the Tribunal to answer the said complaint and to be further
dealt with according to the law.
DATED thisday of20

Signature:

Chairman

FORM 7
IN THE TRIBUNAL FOR THE RECOVERY OF REVENUE AND DEBT DUE TO GOVERNMENT.

NO.....
SITTING AT
COMPLAINT NO.....
BETWEEN COMPLAINANT

AND

.....RESPONDENT

WARRANT TO ARREST A JUDGMENT DEBTOR

To all bailiffs and messengers of this Tribunal and members of the Police.

Whereas the above named Respondent has failed to answer to a judgment summons issued by this Tribunal on the day of 20

And whereas it has been proved that the said Respondent was duly served with the summons.

You are hereby commanded to arrest the said
(*Respondent*) and bring him/her before the Tribunal to be examine as to the means he has or has had since the date of the judgment/order to show cause why he should not be committed to prison for such default. Sum of the payment of which judgment debtor is to be discharged
..... (*State amount*).

DATED thisday of20

Signature:

Chairman

FORM 8

THE REVENUE TRIBUNAL FOR THE RECOVERY OF GOVERNMENT REVENUE

COMPLAINT NO:

SITTING AT:

BETWEEN:

..... COMPLAINT

AND

.....RESPONDENT

WARRANT TO IMPRISONMENT OF A JUDGMENT DEBTOR

To all bailiffs of Court and messengers of this Tribunal and members of the Police.

You are hereby commanded to convey the above named Respondent hence and to deliver him to the officer in charge of Police Station/Prison, thereof to be detained for days unless he shall sooner pay the balance of Which sum he was ordered to pay to the said complainant by judgment/order of the Tribunal in the above named suit.

DATED thisday of20

Signature:

Chairman

FORM 11
IN THE REVENUE TRIBUNAL FOR THE RECOVERY OF REVENUE AND DEBTS
DUE TO GOVERNMENT.

COMPLAINT NO:
SITTING AT:
BETWEEN: COMPLAINANT

AND

.....RESPONDENT

WRIT OF ATTACHMENT AND SALE
(Movable Property)

To all bailiffs of Court and messengers of this Tribunal.

Whereas the above named complainant obtained judgment/order against the above named Respondent in this Tribunal sitting at On the day of 20..... By installments of for every And subsequent costs have been incurred and (week/month) allowed by the Tribunal amounting to and whereas default has been made in payment of the sum of payable by the above named (*Name of Respondent*)

You are hereby orders forthwith to levy the sum of due under the said judgment/order together with the costs of the writ and the cost executing the same by the attachment of the movable property of the said whosoever he may be found within the territory of the State (*except the clothing and heading of him or his dependents and the tools and implements of his trade to the value of Twenty Naira*) also be sizing and taking any money, bank notes, cheque, bills of exchange, promissory notes, bounds or securities for money belonging to the said or such part or so much thereof as may be sufficient to satisfy this execution and to bring what you shall have so levied to this Tribunal and to make a report of what you have done under this writ immediately upon execution thereof.

DATED thisday of20

Signature:

Chairman

FORM 14
**IN THE REVENUE TRIBUNAL FOR THE RECOVERY OF REVENUE AND DEBTS
DUE TO GOVERNMENT.**

COMPLAINT NO:
SITTING AT:
BETWEEN: COMPLAINT

AND

.....RESPONDENT

CERTIFICATE OF PURCHASE

TAKE NOTICE THAT -

This is to certify that
(*Name and Purchase*)

Of (*Address*) has been
declared by this Tribunal to be the Purchaser of the right, title and interest of
..... (*Respondent*) and other
immovable property hereinafter mentioned, that is to say
.....
.....
.....(*Describe the land or order
immovable property*) which said right, title and interest was sold in execution of a
judgment/order in the above suit by an order of this Tribunal dated the
..... day of 20.....

DATED thisday of20

Signature:
Chairman

FORM 12
**IN THE REVENUE TRIBUNAL FOR THE RECOVERY OF REVENUE AND DEBTS
DUE TO GOVERNMENT.**

COMPLAINT NO:
SITTING AT:
BETWEEN: COMPLAINT

AND

.....RESPONDENT

ATTACHMENT NOTICE

TAKE NOTICE THAT: -

Whereas a writ of attachment and sale date the day of
..... 20..... has been issued under the hand of
.....(*Name of Chairman*)
instance of judgment
creditor for the attachment of immovable property of
(*Respondent*) judgment debtor in the above mentioned suit, the said judgment
debtor is hereby prohibited from aliening the property below mentioned by sale, gift,
or in any other way and all persons are hereby prohibited from receiving the said
property by purchase, gift or otherwise, that is to say
.....

.....
..... (*Details of
goods attached*)

DATED thisday of20

Signature:
Chairman

FORM 13
IN THE REVENUE TRIBUNAL FOR THE RECOVERY OF REVENUE AND DEBTS
DUE TO GOVERNMENT.

COMPLAINT NO:

SITTING AT:

BETWEEN:

..... COMPLAINT

AND

.....RESPONDENT

WRIT OF POSSESSION

(To all bailiffs and messengers of this Court)

Whereas by an order of this Tribunal dated the day of
..... 20..... One was ordered to
deliver to (*Name of person to*
deliver possession) possession
(*Person to receive possession*) of the land and premises hereinafter mentioned, that
is to say

.....
.....

You are hereby commanded to give possession of the said land and premises to the
said (*Person to receive*
possession) and make a report of what you have done with this writ immediately
after the execution thereof and to bring report and this writ to this Tribunal.

DATED thisday of20

Signature:

Chairman

FORM 15
IN THE REVENUE TRIBUNAL ZAMFARA STATE OF NIGERIA
HEARING NOTICE

Suit No:
..... Complaint

AND

.....Accused/Defaulter

To:
.....

The above name

This case will be transferred from the undefended list to the general cause list the day of 20..... at 0' Clock in the afternoon, and will come to be heard on that day if the business of the Court permits or otherwise on some adjournment day of which you will receive no further notice.

If either party desires to postpone the hearing, he must apply to the Court as soon as possible for the purpose and if the application is based on any matter of fact, he must be prepared to give proof of those facts.

The parties are warned that, at the hearing they are required to bring forward all the evidence by witness or by document which each of them desires to rely on in support of his own case and in condition of that of his opponent. The proof will be required at the hearing and not on a subsequent day and parties failing to bring their evidence forward at the proper time may find themselves absolutely precluded from adducing it at all or best only allowed to do so on payment of substantial cost to the other side and on such other terms as the Court thinks fit to impose.

Parties desirous to enforce the attendance of witnesses should apply at once to the court to ensure that the application should be made as to allow time for reasonable notice to the witness required.

If the witness is required to bring books or papers they must be particularized in the summons sufficiently to enable him to understand what is meant.

Any party summoning a witness through the Court thereby becomes liable to pay witness a reasonable sum of money to be fixed by the Court for his expense and loss of time.

The Court may refuse to enforce the attendance of a witness unless such sum has been first deposited in the court.

If either party desires to use in evidence at the hearing, any book or document in the possession or power of the other party. He must give the other party reasonable notice in writing to produce it at hearing. Failure of which he will not be allowed to give any secondary evidence of its content.

DATED this day of20

Signature:

Registrar

FORM 16
**IN THE REVENUE TRIBUNAL FOR THE RECOVERY OF REVENUE AND DEBTS DUE TO
GOVERNMENT.**

RETURN OF CASE

S/N	CASE'S NO AND PARTIES	NATURE OF CLAIM	AMOUNT RECEIVED	REMARKS

NAME OF SECRETARY
NAME OF CHAIRMAN
SIGNATURE
SIGNATURE
DATE
DATE

FEDERAL REPUBLIC OF NIGERIA
ZAMFARA STATE INTERNAL REVENUE SERVICE

PRESUMPTIVE TAX REGISTRATION FORM

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

Instructions: All information should be filled in ink and capital letters, no abbreviation is allowed. Entries should not spill to neighbouring block

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) GSM Number _____
- (5) Business Type _____
- (6) Business Name _____
- (7) Registered Business Name _____
- (8) Commencement Date _____
- (9) Means of Identification _____
- (10) Business Registration No. _____
- (11) Taxpayer Identification No. (TIN) _____

Signature/Thumbprint

Date of Registration

FEDERAL REPUBLIC OF NIGERIA
ZAMFARA STATE INTERNAL REVENUE SERVICE

PRESUMPTIVE TAX RETURNS FORM

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) GSM Number _____
- (5) Assessment Year _____
- (6) Presumptive Tax Payable _____
- (7) Presumptive Tax Paid _____
- (8) Taxpayer Identification Number (TIN) _____
- (9) Nature of Business _____

Signature/Thumbprint

Date

FEDERAL REPUBLIC OF NIGERIA
ZAMFARA STATE INTERNAL REVENUE SERVICE

ADMINISTRATIVE DOCUMENT FOR THE
GUIDANCE OF PRESUMPTIVE TAX PAYERS

DAILY INCOME CARD GUIDE

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 ₦	2 ₦	3 ₦	4 ₦	5 ₦	6 ₦	7 ₦
8 ₦	9 ₦	10 ₦	11 ₦	12 ₦	13 ₦	14 ₦
15 ₦	16 ₦	17 ₦	18 ₦	19 ₦	20 ₦	21 ₦
22 ₦	23 ₦	24 ₦	25 ₦	26 ₦	27 ₦	28 ₦
29 ₦	30 ₦					

Period of Filing	Due Date	Date Filled	Remarks

Signature _____

Date _____

MADE AT GUSAU THIS DAY OF 2020 (1442AH)

*This printed impression has been carefully compared by me with the
ZAMFARA STATE CONSOLIDATED REVENUE LAWS 2020 which was
passed by the Zamfara State House of Assembly and found by me to be a
True and correct printed copy of the said Bill.*

**SHEHU SA'IDU
CLERK TO THE HOUSE**

ASSENTED TO BY ME THIS DAY OF 2020
..... DAY OF 1442AH.

**HON. BELLO MUHAMMAD, MON
(MATAWALLEN MARADUN)
GOVERNOR, ZAMFARA STATE**