

CHAPTER 20

CATTLE (TAXATION AND CONTROL) LAW

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SCHEDULE

CHAPTER 20

CATTLE (TAXATION AND CONTROL) LAW

A Law to control and tax cattle entering Enugu State of Nigeria

A N S L Cap. 20

[27th August 1991]

1. This Law may be cited as the Cattle (Taxation and Control) Law.
2. A tax to be called Cattle Tax shall be charged subject to and in accordance with the provisions of this Law upon every trade cattle entering Enugu State of Nigeria.

Short title.

Charge of cattle tax.

3. "Trade cattle" includes any animal specified in the First Schedule and the tax shall be charged at such rates as are specified in the First Schedule.

Meaning of "trade cattle" and rate of cattle tax. (First Schedule)

4. Any person who is the owner, the agent of the owner or who is in charge of any trade cattle entering the State shall take such trade cattle to the Cattle Control Post which is nearest to the point at which such cattle enter the State:

Trade cattle to be taken to Cattle Control Posts.

Provided that any trade cattle entering the State by rail shall be taken by the owner or agent of the owner or person who is in charge of such cattle to the Cattle Control Post at Enugu.

5. The person accountable for tax chargeable shall be the owner, his agent or the person in charge of such trade cattle when such cattle are taken to a Cattle Control Post in accordance with the provisions of section 4.

Person accountable for tax.

6. So soon as may be, there shall be established at each of the places specified in the Second Schedule a Cattle Control Post for the purposes of this Law.

Establishment of Cattle Control Posts.

Where tax payable

7. The cattle tax shall be paid at the appropriate Cattle Control Post which shall be that Cattle Control Post which is nearest to the point at which such trade cattle enter the State:

Provided that in respect of any trade cattle entering the State by rail the appropriate Cattle Control Post for the purposes of this section shall be the Cattle Control Post at Enugu

Offences.

8. Any person who is the owner, the agent of the owner or who is in charge of any trade cattle entering the State who—

- (a) fails to pay cattle tax in accordance with the provisions of this Law in respect of such cattle; or
- (b) who fails to take such trade cattle to the appropriate Cattle Control Post; or
- (c) who removes any trade cattle from a Cattle Control Post without having paid the correct amount of tax,

shall be guilty of an offence and liable upon summary conviction to a fine of forty naira or to imprisonment for two months.

Trade cattle to be impounded.

9. (1) A Veterinary Officer or a person duly authorized by him may impound any trade cattle in respect of which cattle tax is payable if such trade cattle be removed from a Cattle Control Post without the payment of such tax.

(2) Such Veterinary Officer or person authorized by him may, after giving seven days notice of his intention so to do to the owner, the agent of the owner or to the person in charge of such trade cattle as the case may be, sell such head of such trade cattle as shall be necessary to pay for the amount of the cattle tax due together with the cost of the impounding and the maintenance of such cattle when impounded.

(3) Such cattle shall be released upon payment to the Veterinary Officer or person authorized by him of the amount of cattle tax due and payable in respect thereof.

10. (1) The Executive Council may by order add to, delete or vary the type or class of animals or the rate of tax in the First Schedule.

Variation of Schedules.

(2) The Commissioner may by order add to, delete or vary any item in the Second Schedule.

11. The Commissioner may make regulations generally for carrying out of this Law and in particular for —

Regulations.

- (a) prescribing the method of collecting and accounting for the cattle tax;
- (b) prescribing the duties of a Veterinary Officer or person authorized by him in connexion with the control and impounding of cattle at Cattle Control Posts.

Schedules

FIRST SCHEDULE

Trade Cattle	Rate of Tax	
	N	K
Bull	2	00
Cowl.....	2	00
Donkey.....	2	00
Goat	2	00
Horse.....	2	00
Ox	2	00
Pig	2	00
Sheep.....	2	00

SECOND SCHEDULE

- Amalla
- Eha-Amufu
- Enugu
- Obolo