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**N. S. L. N. No. 14 of 2022 - NIGER STATE TAX ADMINISTRATION
AND CONSOLIDATION LAW, 2022**

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NIGER STATE TAX ADMINISTRATION AND CONSOLIDATION LAW, 2022

Niger State of Nigeria

Enactment **BE IT ENACTED** by the House of Assembly of Niger State as follows :

PART I PRELIMINARY

- Short Title* 1. This Law may be cited as the Niger State Tax Administration and Consolidation Law, 2022.
- Commencement* 2. This Law shall come into operation on the 23rd day of June , 2 0 2 2 .
- Interpretation* 3. In this Law, unless the context otherwise requires:
“Assessable Income ” means total income on which tax is computed ;
“Appraise ” means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier ;
“Assess ” means to determine the amount of tax payable on income ,value ,revenue ,proceeds of trade ,real property or any other asset or transaction ;
“Assessed property value ” means a value assigned to a property to measure applicable taxes ;
“Authorized officer ” means any person employed in the Service or ,for the time being ,performing duties in relation to tax who has been specifically authorized by the Board or the Chairman to perform or carry out specific function under this Law ;

“Board ” means the Governing Board of the Niger State Internal Revenue Service established under this Law ;

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

“Chairman or Executive Chairman ” means the Chairman of the Board and Service ,appointed pursuant to section 6 of this Law ;

“Chargeable income ” includes the total income of any person or body corporate on which tax is charged, excluding statutory reliefs ;

“Consultant ” means tax practitioner, accountant, legal practitioner or any other recognized professional that has been certified by their relevant professional bodies in Nigeria and is engaged by the Service as an agent or professional service provider ;

“Court ” means the High Court of Niger State ,Magistrate Courts or such other Court designated by the Chief Judge of the State to adjudicate on any matter within the ambit of this Law ;

“Delegation ” means power and authority given to the Service by any organ or agency of Government or Local Government Council in Niger State ;

“Demand Notice ” means any written notice in electronic or print format demanding for the payment of any tax ,levy , fees ,fines ,rates or charges collectible by the Niger State

Internal Revenue Service addressed to a tax payer ;

“Document ”includes any record or information, supporting accounts and accounting records including reports or correspondence or memoranda or minutes of meetings, however compiled, recorded or stored, whether in written or printed form or microfilm, digital, magnetic ,electronic or optical form or otherwise and all types of information stored in computer and any other similar equipment ;

“Gazette ” means the Niger State Government Official Gazette ;

“Governor ”means the Executive Governor of Niger State ;

“Government ” means the Government of Niger State and includes the 25 Local Government Councils ;

“Ground Rent ” is the annual rent payable for any land granted by the Niger State Government to any person or entity throughout the State ;

“Land Use Charge ”includes all land use charges and other rates (including Ground Rent ,Penal Rent and Premium Fees)payable on lands buildings and structures in the State ;

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

“Ministry, Department or Agency or MDA ” includes Ministries ,Departments and Agencies of Government in the State ;

“ Non-Profit Organization ” means a corporate or unincorporated body carrying on non-profit making activities ;

“Officer ”means any person employed in the Service ;

“Person ”includes a company or body corporate, partnership,

firm and unincorporated body of persons ;

“Premium Charge ” is the one off charge ,payable by the allottee of a direct allocation of land by the Government and holder of Customary Land title ;

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

Real Property includes:

- (a) land (including land covered by water) ;
- (b) land and any building or structure situated thereon, including machinery, installations, and equipment affixed to a building and contributing to the utility of the building and where a building is erected on land under lease, license or permit, that building may, for the purposes of this Law, be treated as real property separate from the land ;
- (c) a mobile home ;
- (d) a bulk storage tank, and any supply pipelines connected therewith and
- (e) any wire, cable, pipe, tower, installation, equipment, or thing, or structure other than building, forming part of a television or radio broadcasting, transmission or rebroadcasting or retransmission system including a cable television system, telephone, electric light, telegraph or telecommunications system or

any electric power distribution system ;

Real Property "does not include :

- (a) crops growing in or on land ;
- (b) all that part of a mine below the surface of the ground or
- (c) land used as a public right-of-way ;

"Regulations "means regulations issued by the Governor or his representative, Board or Service pursuant to this Law ;

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

"Revenue " means any tax, levies, fees, fines, charges, surcharges or any monies payable to MDAs, the State or Local Governments under this Law or any other Law in force in Niger State ;

"Revenue Taskforce Officer "refers to designated Tax Officers including security agents who are members of a special purpose taskforce for revenue monitoring and tax enforcement ;

"Service " means the Niger State Internal Revenue Service established under Section 4of this Law ;

"State "means Niger State of Nigeria and includes the 25 Local Government Areas where the context so admits ;

"Tangible Personal Property "means personal property that can be seen ,weighed ,measured felt or otherwise perceived by the senses ,but does not include a document or other perceptible object that constitutes evidence of a valuable interest ,claim ,or right and has negligible or no intrinsic

value ;

“Tax ” includes any duty ,fees ,levy ,charges ,surcharges , revenue of any description accruable to the Government ;

“Tax Law ” means the Niger State Tax Administration and Consolidation Law, 2022 ;

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

“Tenement Rate ” means rates charged by the Local Government Councils on the occupiers of developed property within their jurisdiction and which forms part of Land Use Charge ;

“Year of Assessment ” means a period between January and December of the year or such other period for which tax is computed.

PART II

NIGER STATE INTERNAL REVENUE SERVICE

*Establish-
ment of the
Niger State
Internal
Revenue
Service*

4. (1) There is hereby established the Niger State Internal Revenue Service (in this Law referred to as “the Service ”) .
- (2) The Service:
- á) shall be a body corporate with perpetual succession and a Common Seal ;
 - â) may sue or be sued in its corporate name and

(c) may acquire or hold any property, moveable or immoveable, for the purpose of carrying out any of 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 enactment.

*Object of
the Service*

5. The object of the Service shall be to administer, control and consolidate the various taxes, non-tax revenues and Laws specified in the First Schedule or other Laws made or to be made from time to time by the National Assembly, House of Assembly of Niger State or other regulations made there under by the Government of the State and to account for all such taxes and non-tax revenues collected in the State in a manner to be prescribed by the Government of Niger State.

*Appoint-
ment and
Qualification
of the
Executive
Chairman*

6. There shall be an Executive Chairman for the Service, who shall be:

(1) Appointed by the Governor subject to confirmation by the House of Assembly ;

(2) the Chief Executive and the Chief Accounting Officer of the Service ;

(3) a person possessing skills in any field of management, accounting, taxation, social sciences, Law and must possess professional certification in taxation and not less than ten years cognate experience in tax administration or practice.

*Establish-
ment of the
Board and
its Member-
ship*

7. (1) There is established for the Service a Governing Board (in this Law referred to as the "Board ") which shall exercise overall supervision of the Service as specified in this Law .

(2) The Board shall consist of:

(a) The Executive Chairman of the Service ;

(b) The Heads of such Directorates as may be

established by the Board from time to time, who shall be known as Coordinating Directors to be appointed by the Board from the Service or outside the service subject to a request to the Board by the Executive Chairman ;

- (c) The Secretary/Legal Adviser ;
- (d) one representative each not below the rank of Director or equivalent in the Public Service of the State from the Ministries, Departments and Agencies responsible for:
 - (i) Finance ;
 - (ii) Planning ;
 - (iii) Justice ;
 - (iv) Local Government ;
 - (v) Commerce and Investment ;
 - (vi) Lands and Housing ;
 - (vii) Transportation ;
 - (viii) Information and
 - (ix) Office of the Auditor-General.
- (e) Three other persons nominated by the Governor from the three (3) Senatorial Zones in the State, on their personal merit.

(3) The members of the Board, with the exception of the Executive Chairman, the Coordinating Directors and the Secretary/Legal Adviser, shall function in a purely non-executive and part-time capacity.

(4) The supplementary provisions set out in the First Schedule to this Law shall have effect with respect to the

- proceedings of the Board and other matters mentioned therein.
- Proceedings of the Board* 8. There shall be a Secretary/Legal Adviser for the Board to be appointed by the Board who shall have not less than ten years post-call experience ;
- Secretary to the Board* 9. The Chairman and other non-executive members of the Board, shall each hold office:
- (a) for a term of four years renewable once only ;
 - and
 - (b) On such terms and conditions as may be specified by the Governor in their letters of appointment.
- Cessation of Membership of the Board* 10. (1) Notwithstanding the provisions of Section 7 of this Law, a non-executive member of the Board shall cease to hold office as a member of the Board if:
- (a) he resigns his appointment as a member of the Board by notice, under his hand addressed to the Governor ;
 - (b) he becomes of unsound mind ;
 - (c) he becomes bankrupt ;
 - (d) he is convicted of a felony or any offence involving dishonesty or corruption ;
 - (e) he becomes incapable of carrying on the functions of his office arising from an infirmity in mind or body ;
 - (f) he has been found, upon facts available to the Board, to have committed acts of gross misconduct in relation to his duties as a

member of the Board and the Governor certifies his removal therefrom ;

- (g) in the case of a person possessing a professional qualification, he ceases to possess the said qualifications or is disqualified by a competent authority or
- (h) in the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold such office.

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

*Emolu-
ments of the
Board*

11. The Chairman and members of the Board shall be paid such emoluments, allowances and benefits as may be approved by the Governor.

PART III

POWERS OF THE BOARD AND THE SERVICE

*Functions
of the Board*

12. (1) The Board shall:
- (a) provide the general policy guidelines and superintend the Service in relation to the execution of the functions of the latter ;
 - (b) review and approve the strategic plans and policies of the Service ;
 - (c) employ staff of the Service and determine the terms and conditions of their service in

consultation with the Governor ;

- (d) issue such regulations, orders and guidelines as may be recommended to it by the Service and considered to be necessary for the implementation of the tax policy of the State ; and
- (e) do such other things, which, in its opinion, are necessary to ensure the efficient performance of the functions of the Service under this Law.

*Power to
Issue Staff
Regulations*

13. (1) Subject to the provisions of this Law, the Board may by order in the Staff Policy Document issue regulations relating generally to the conditions of service of the staff and in particular, such regulations may provide for:

- (a) The appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service and appeals by staff or employees against dismissal or other disciplinary measures and
- (b) until such regulations are made, any instrument relating to conditions of Service in the Civil 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 Governor and published in the Gazette.

(3) The Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Service may determine.

(4) The Board may, on the recommendation of the Service, consider it expedient that a vacancy in the Service should be filled by a person holding office in the Civil Service of the State or Federal Government by way of Secondment or Transfer.

*Functions
of the Board
Secretary*

14. (1) The Secretary/Legal Adviser for the Board shall:
- (a) issue notices of meetings of the Board;
 - (b) keep the records of the proceedings of the Board and
 - (c) carry out such duties as the Chairman or the Board may direct.

(2) The Secretary shall on the instructions of the Executive Chairman call meetings of the Board or on the requisition of one-third (1/3) of members of the Board to do so ;

PROVIDED that no meeting shall be called without a notice and agenda of such meeting being duly given .

*Powers of
the Service*

15. (1) The Service shall have power to :
- (a) assess all persons chargeable to any tax payable within the State ;
 - (b) collect, recover and pay to the designated accounts any tax, levy or other revenue howsoever established due to the State under this Law or any other enactment ;
 - (c) account for, monitor and enforce the payment of any taxes due to the State ;
 - (d) in collaboration with the relevant agencies, review the tax regime and promote the application of tax revenues to stimulate

economic activities and development:

- (e) issue a Taxpayer Identification Number to every taxable person in the State ;
- (f) 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 ;
- (g) maintain a database of statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets relating to tax waivers, fraud or evasion ;
- (h) establish and maintain a system for monitoring dynamics of taxation in order to identify suspicious transactions and the persons involved ;
- (i) collaborate and facilitate a rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters ;
- (j) provide and maintain access to up-to-date adequate data and information on all taxable persons, corporations and real property for the purpose of efficient, effective and correct tax administration which will prevent tax evasion or fraud and encourage compliance ;
- (k) undertake and support research on measures necessary to stimulating economic development and determining the manifestation, extent, magnitude and effects of

tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and preventive measures ;

- (l) carryout and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State ;
- (m) in collaboration with the relevant Law enforcement agencies, carry out examinations and investigations with a view to enforcing compliance with the provisions of this Law ;
- (n) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law ;
- (o) Subject to such conditions as may be approved by the Board, appoint and employ practicing tax practitioners, legal practitioners or chartered accountants as well as professional firms for such purposes as the Board deems necessary for the effective execution of its functions and for carrying into effect the purposes of this Law, except for the assessment and collection of any taxes or revenues of the State ;
- (p) make recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax registration and exemptions as may be

required from time to time.

(2) The Service may 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.

(3) Except with the approval of the Governor, upon application by the Board, no tax, levy or revenue established by any Law other than the Land Use Act shall be reduced or waived.

*Constitution
of Revenue
Tax Force* 16.

(~~T~~he Service ,for the purpose of carrying out its functions and exercising its powers under Section 1 5() (n)and (h)of this Law or any other provision of this Law may recommend to the Governor a list of members for constitution as Revenue Taskforce .

(~~T~~he Revenue Taskforce 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 1 5() (n) and (h)or any other provision of this Law.

(3) The Revenue Taskforce shall include officers of the Service, Law enforcement agencies and other members drawn from the public service of the State.

(~~T~~he Revenue Taskforce may cause to be prosecuted any person who contravenes the provisions of this Law .

*Pensions
and Retirement
Benefits* 17.

Pensions and retirement benefits of all officers employed in the Service shall be subject to the provisions of the pension law for the time being in force in the State and accordingly officers and employees of the Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant law.

PART IV

MANAGEMENT AND STAFF OF THE SERVICE

- Management Committee of the Service* 18. There shall be the Management Committee of the Service (in this Law referred to as the MC), which shall comprise:
- (a) the Executive Chairman as Chairman ;
 - (b) the Coordinating Directors of the Service ;
 - (c) the Secretary/Legal Adviser.
- Functions of the MC* 19. The Management Committee shall:
- (a) be the highest management committee of the Service and is responsible for the effective management of the Service and its activities ;
 - (b) consider all tax or revenue matters that require policy formulations and make recommendations thereon to the Board ;
 - (c) advise the Board on any aspect of the functions and powers of the Service under this Law and
 - (d) attend to such other matters as may, from time to time be referred to it by the Board .
- Rates and Levies payable* 20. (1) There shall be a technical committee of the Board (referred to in this Law as "Technical Committee ") which shall comprise :
- a . the Executive Chairman ;
 - b . the Coordinating Directors ;
 - c . technical directors within the Service ;
 - d . the Secretary of the Board.
- (2) The Technical Committee shall :
- (a) have power to co opt additional members from within the Service and other persons within the civil

service or persons from the private sector who are experienced in revenue or technical matters as the committee may consider necessary in the discharge of its duties ;

- b) consider all matters that require technical expertise and make recommendations to the MC or to the Board ;
- c) advise the Board or MC on all its powers and duties specifically mentioned in this Law and
- d) attend to such other matters as may from time to time be referred to it by the Board or MC .

PART V

FINANCIAL PROVISIONS

*Funds
of the
Service*

21. The Service shall establish and maintain such bank accounts to be applied towards the discharge of its functions which shall consist of and to which shall be credited:

- a) subject to appropriation and Governor's approval, a percentage of not exceeding twenty percent (20%) of all tax revenues collected by the Service for each month which sum shall be deployed to pay for its capital and recurrent expenditures, including payment of fees due to consultants appointed by the Service ;
Provided that the percentage of the sum, as may be approved by the Governor, shall be paid to the generating MDAs ;
- b) all other moneys which may from time to time, accrue to the Service from its investments and

other services ;

- (c) any subvention or other budgetary allocation from the State and
- (d) all monies accruing to the Service by way of gifts, grants, testamentary dispositions, endowments and contributions from any source.

*Proceeds
of the Fund* 22.

The Service may from time to time, apply the proceeds of the funds established under Section 21 of this Law to:

- (a) the cost of administration of the Service ;
- (b) paying the emoluments, allowances and benefits of members of the Board and for reimbursing members of the Board or of any of the committees of the Board for such expenses as may be expressly authorized by the Board ;
- (c) the payment of the salaries, fees, trainings or other remuneration or allowances, legacy gratuities, pensions and other benefits that may have accrued before the commencement of this Law, and payable to the officers and other employees of the Service ;
- (d) the purchase of vehicles, equipment and development of any property vested in or owned by the Service and
- (e) such other expenses in the discharge of its functions under this Law as may be approved by the Board.

*Annual
Estimates
and Accounts* 23.

(1) The Service shall, not later than 30th June in each year submit to the Governor, through the Planning Commission,

an estimate of its expenditure and income - for the next succeeding year for the purpose of submission to the State House of Assembly for appropriation.

(2) The Service shall keep proper books of accounts in respect of each year and proper records in relation to those accounts and shall cause a comprehensive audit of all its accounts to be undertaken and completed within three months after the end of each financial year by auditors appointed from the list provided, and in accordance with guidelines supplied, by the Auditor-General of the State.

*Annual
Report*

24. The Service shall prepare and submit to the Governor, not later than three months after the end of each financial year, a report in such form as he may direct in electronic and printed copies, on the activities of the Service during the preceding year, and shall include in such report a copy of the duly executed audited accounts for the said financial year and the auditor's report on the said accounts.

*Power to
Accept
Gifts*

25. (1) The Service may accept any gift of land, monetary or other property on such terms and conditions, if any, as may be specified by the person or organization making the gift and agreed to by the Board.

(2) The Service shall not accept any gift if the conditions attached by the person or organization offering the gift are inconsistent with any Law in force or with the functions of the Service.

*Power to
borrow*

26. (1) The Service may, subject to the agreement of and conditions set by the Governor, from time to time borrow by overdraft or otherwise such sums as it may require for the performance of its functions under this Law.

(2) Notwithstanding the provisions of subsection (1) of this section, the Service shall not borrow any sum in foreign currency, except with the consent and approval of the State House of Assembly, upon application made to it by the Governor on behalf of the Service.

Power to Invest

27. The Service may, subject to the provisions of this Law, invest any of its funds in any security, land and landed property or any investment as may, from time to time, be approved by the Board.

PART VI

LOCAL GOVERNMENT REVENUE COMMITTEE AND STATE JOINT REVENUE COMMITTEE

Local Government Councils Revenue Committee

28. (1) There is established for each Local Government Council of the State the Local Government Council Revenue Committee (referred to in this Law as the “Revenue Committee ”) .

(2) The Revenue Committee shall consist of:

- (a) a person experienced in tax matters, private sector or public service to be appointed by the Local Government Chairman, from the Local Government Area as the Chairman ;
- (b) three senior officers of the Local Government Council with responsibility for revenue and finance matters ;
- (c) a member of the public not being a member of the Council who is experienced in revenue matters to be nominated by the Chairman-in-Council ;

- (d) the Local Government Supervisor in charge of Revenue ;
- (e) Area Revenue Officer of the Service in the Local Government to serve as Secretary.
- Functions of the Local Government Revenue Committee* 29. (1) The Revenue Committee shall carry out the assessment of all taxes, fines, rates, charges or other revenue under its jurisdiction.
- (2) The Revenue Committee shall attend to and present a monthly report at the State Joint Revenue Committee.
- (3) The Revenue Committee shall be autonomous of the Council Treasury and shall be responsible for the day-to-day administration of the Local Government Revenue or personnel which form its assessment team in liaison with the Service.
- State Joint Revenue Committee* 30. There is established for the State, a Joint Revenue Committee which shall comprise of:
- (a) the Executive Chairman of the Service as the Chairman ;
- (b) all the Local Government Council Chairmen ;
- (c) a representative of the following Ministries, Departments or Agencies of the State whose rank is not below a Director responsible for:
- (i) Local Governments matters ;
- (ii) Finance ;
- (iii) Local Government Service Commission ;
- (d) the Legal Adviser of the Service and
- (e) the Secretary who shall be a staff of the Service.

- Functions of the State Joint Revenue Committee* 31. The functions of the State Joint Revenue Committee (in this Law referred to as the "JRC") shall be to :
- (a) monitor and advise on harmonize tax administration within 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 State Government, the Board or the Service on revenue matters.

TAX ADMINISTRATION AND ENFORCEMENT

- Power to Enforce Tax Laws* 32. (1) The Service shall have power to administer any Law on taxation in the State.
- (2) Notwithstanding the provision of any other Law in the State, the Service shall have exclusive powers to control, administer, impose and collect the different taxes, levies, rates, fees, fines and charges within the State as provided in this Law.
- (3) The Service shall be the sole authority to collect and account for all taxes, levies, fees, charges and rates in the State in this Law and any other Law or Act of the National Assembly for the collection of any revenue due to the State and Local Governments in Niger State
- (4) In carrying out the provisions of this Law, all levies, fees, charges and rates collectible by Local Governments and all Ministries, Departments and Agencies are hereby

delegated directly to the Service.

(5) subject to the provisions of this Law and notwithstanding the provisions of any other enactment by the State, all agreements, memorandum of understandings and engagements of agents, consultants or service providers for the purpose of revenue generation, concessions, and public-private-partnership arrangements entered on behalf of the State Government shall be subject to the vetting and approval of the Service.

(6) Notwithstanding the provision of any Law or enactment in the State any Ministry, Department or Agency of the Niger State Government, their staff, consultant or agent, who demands for books or returns for the purpose of tax, or to carry out the function of assessment, collection or enforcement of tax or pays any portion of revenue to any person or into any account, other than the designated account by the Service, commits an offence under this Law and is liable to a fine of One Million Naira, or three years imprisonment or both .

*Persons
Chargeable
to Tax*

33. (1) Subject to the provision of this Law, a taxable person shall be chargeable to tax:

- (a) in his name or
- (b) in the name of any receiver, trustee, guardian, guarantor or committee who has the control or management of any property or concern on his behalf.

(2) Any person who is chargeable to tax shall be answerable for all matters within his competence which are required to be done by virtue of this Law for the assessment

of the income of such taxable person and payment of any charge thereon.

(3) Where two or more persons act in the capacity of trustees, they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.

*Statement
and Returns
of Taxable
Person* 34.

(1) A taxable person shall, during each year of assessment, prepare and submit to the Service within 90 days, a true statement of his tax status in writing or any other prescribed form by the Service and without prejudice the statement shall contain:

- (a) the amount of his income for the year of assessment ;
- (b) the source of such income ;
- (c) allowance, reliefs and deductions and
- (d) such other particulars as may be required by the Service.

(2) The Service may, by notice in writing addressed and delivered to any person or group of persons, request that such person or group of taxable persons to submit their tax returns in such form and within the duration that the Service may, from time to time, determine.

(3) For the purpose of subsection (1b) this section ,the service shall from time to time by notice prescribe the forms or formats in which the statement shall be submitted.

(4) The form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a

true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with all other requirements of such notice, are true and complete.

*Notice to
Taxable
Person*

35. (1) The Service may give notice in writing to any person, from time to time, as it may deem necessary requiring him to submit, within a reasonable time, such information or further returns as the Service may require for the purpose of proper tax assessment.

(2) The Service may by notice in writing, require any person to keep such records, books and accounts in such form and language as specified in such notice and the person to whom such notice was issued shall keep such records or books or accounts.

*Best of
Judgement
Assessment*

36. (1) Where a taxable person has not delivered a return within the time allowed in Section 34 of this Law and the Service is of the opinion that tax is chargeable on that person, the Service may, according to the best of its judgement, determine the amount of the assessable, total and chargeable income and make an assessment accordingly, but that assessment shall not affect any liability otherwise incurred by such person by reason of his failure or neglect to deliver a return.

(2) Where a taxable person has submitted a statement or a return, the Service:

- (a) shall accept the statement or return and make an assessment accordingly or
- (b) may refuse to accept the statement or return and to the best of its judgment, determine the

total or chargeable income of such person and make a tax assessment accordingly.

(3) Nothing in this Section shall prevent the Service from making assessment on a taxable person before the expiration of the time allowed in Section 3 4f any officer of the Service considers the assessment to be necessary for any reason of urgency .

(4) Notwithstanding the provision of this Section , no assessment to income tax for a year of assessment shall be made by the Service on an employee with respect to his emolument or other income if that tax is recoverable by deduction under the PAYE provisions of this Law unless, within six years after the end of that year:

- (a) he applies to the Service so to be assessed, whether in connection with any claim to repayment of tax or otherwise or
- (b) the Service considers the assessment to be necessary or expedient so as to arrive at the correct amount of the income tax to be charged on or to be payable by the employee for that year.

*List of
Persons
Assessed*

37. (1) The Service shall, from time to time, prepare a list of taxable persons assessed to income tax.

(2) The list of taxable persons assessed and prepared under subsection (1) of this section shall contain:

- (a) the name and address of the taxable persons assessed to income tax ;
- (b) the name of the income assessed ;
- (c) the amount of the assessable tax, total or

chargeable on which the tax is computed as the case may be ;

- (d) the amount of the income tax charged and
- (e) such other particulars as may be prescribed by the Service.

(3) Where completed copies of all notices of assessment and all notices amending the assessment are filed in the offices of the Service, they shall constitute a preliminary assessment list for the purpose of this Law.

(4) for the purpose of obtaining full information in respect of the income of any person, the Service may give notice to the person or his agent or trustee, requiring him to, within the time specified by the notice ;

- a . appear before an officer of the Service for examination relating to any matter relating to such income ;
- b . give orally or in writing any other information, books or documents at a time and place specified in such notice.

*Records of
Tax Under
PAYE etc* 38.

In the case of any employee from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Law, the Service may, from time to time prescribe:

- (a) the form in which a record of his chargeable income and assessed tax and of the tax so recovered from him, shall be maintained in the offices of the Service ;
- (b) the form in which his employer shall maintain a record and

(c) the form in which his employer shall account to the Service for the tax so deducted, and the employer shall produce the record maintained by him for examination by the Service within 21 days from the date of notice given by the Service thereto.

Service of notice of assessment 39. The Service may serve upon any taxable person or a person whose income may be charged a notice of assessment stating the person's name, his total or chargeable income, the tax assessed upon him and the designated bank account in which payment shall be made of the assessed tax.

Objection to an Assessment 40. (1) If any person is not satisfied with any assessment, he may apply to the Service, by notice of objection in writing, for a review and revision of the assessment.

(2) A notice of objection referred to under subsection (1) of this section shall state precisely the grounds of objection to the assessment and shall be made within 30 days from the date of service of the notice of assessment.

(3) The Service may, upon receipt of the objection, request for any information or such books or documents as it may deem necessary and may summon any person who may be able to give information which is material to the determination of the objection.

(4) Where an objection to review or revise any assessment has been considered by the Service and the correct amount chargeable has been determined by the Service, the assessment shall be amended accordingly, and a new revised notice of assessment shall be served on such person.

(5) Where the Service does not accept the objection raised in the notice, it shall within two weeks of the receipt of the notice, cause to be issued to the person making the objection, a notice of refusal to amend the assessment stating the grounds of the refusal.

*Access to
Property
and Records* 41.

(1) An authorized officer of the Service shall, between the hours of 6 a.m. and 6 p.m. have free access to:

- a . all Lands, buildings and places accessible to the public ;
- b . 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 book ;
- c . document including those stored or maintained on computer or on digital, magnetic, optical or electronic media and
- d . any property ,process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under this Law or any other enactment where he is empowered to administer for the purpose of carrying out any other function Lawfully conferred on the Service, or considered likely to provide any information otherwise required for the purpose of any of those enactments or functions and may make any extract from or copies of 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 used to access the stored documents on the media in order to prevent the accidental or intentional destruction, removal or alteration of evidence in the investigation 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 and the Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Service shall make such a copy and use it as digital evidence during any investigation or criminal proceedings.

(4) The occupier of a land or building or place accessible to the public that is entered or proposed to be entered by an authorized officer shall:

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

(5) An 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 subsection (6) of this section.

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

- (a) be in the form prescribed by the Service as specified in the Third Schedule to this Law ;
- (b) be directed to a named officer of the Service ;
- (c) be valid for a period of one (1) month from the date of its issue or such lesser period as the Chairman considers appropriate and
- (d) notwithstanding paragraph (c) of this section, be renewable by the Chairman on application.

(7) Every officer exercising the power of entry conferred by an authorization issued under subsection (6) of this section shall be accompanied by a number of Law enforcement agents and 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.

*Reproduct- 42.
ion of Books
Document
and Records*

(1) An officer of the Service authorized by the Chairman may remove records, books or documents accessed under Section 41 of this Law to make copies.

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

practicable.

(3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman is admissible in evidence in courts 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.

Tax Clearance Certificate 43.

(1) The Service may issue a Tax Clearance Certificate to any taxpayer within two weeks of receipt of an application if:

- a) the Service is of the opinion that all taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the Service has been fully paid and the person is not liable to tax for any of those three years ;
- b) the person is able to produce evidence that he was subjected to withholding tax 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 given for the tax so deducted ;provided that payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally .

(2) The Tax Clearance Certificate may be issued in paper form or stored in electronic format (in this Law referred to as “Electronic Tax Clearance Certificate ”) which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required .

(3) Where a person who has applied for a tax clearance certificate has discharged his own tax liability but has failed to remit withholding tax or Pay As You Earn deductions collected by him on behalf of the state, no tax clearance may be issued to that person .

(4) The Service may decline to issue a Tax Clearance Certificate, but it shall within two weeks of receipt of the application give reasons for the denial.

(5) A department, agency or official of the State, any Local Government official, any corporate body, statutory authority or person empowered in that regard by this Law or any other Law shall demand a Tax Clearance Certificate for the three years immediately preceding the current year of assessment as a pre-condition to transacting any business, including but not limited to:

- (a) application for Governor’s consent to any real property transaction;
- (b) application for Right of Occupancy, Certificate of Occupancy, grant and re-grant of titles to, and the regularization or recertification of titles to real property ;
- (c) application for registration as a contractor, consultant, service provider or supplier ;

- (d) application for award of contracts by government, its agencies and registered companies;
- (e) application for approval of building plans ;
- (f) application for any government license or permit;
- (g) any application relating to the establishment or conduct of business ;
- (h) application for any government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purpose;
- (i) registration of vehicles and change of ownership thereof ;
- (j) registration for distributorship or auction of government goods or services ;
- (k) confirmation of appointment by the Governor as Chairman or Member of any statutory board, institution, commission, company or to any other similar position in the government ;
- (l) application for allocation, acquisition or alienation of market stalls, shops and the like ;
- (m) appointment or election into any public office of Local Government Councils and
- (n) any other application or process for which a Tax Clearance Certificate is required under this Law, Section 84 of the Personal Income Tax Act, or any other enactment of the State House of Assembly and the National Assembly ;

(6) The Service is empowered to prescribe, by notice in the State Gazette, other purposes for which a Tax Clearance Certificate may be required.

(7) A Tax Clearance Certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment:

- (a) Tax Identification Number
- (b) Source(s) of Income
- (c) Chargeable income of holder ;
- (d) tax payable:
- (e) tax paid: and
- (f) tax outstanding ;and where no tax is due from the holder or from his income or property ,the certificate shall contain a statement to that effect .

(8) The Service shall be the sole authority to issue a Tax Clearance Certificate under this Law.

(9) A person issued with a Tax Clearance Certificate in print or electronic format shall, upon application, be advised as to confidentiality of the information supplied ;

(1 0) The Service shall have power, from time to time, by an order in the Gazette to make such other regulations as it may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

*Appoint-
ment of
Agent*

44. (1) The Service may, by notice in writing, appoint a person to be the agent of another person, by which he has been acting on his behalf or as his agent, and the person so declared as agent shall:

- a . be the agent of that person for the purpose of this Law, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for or due by or to become due by him to the person whose agent he has been declared to be and
- b . in default of that payment the tax shall be recoverable from him.

(2) For the purpose of this Law, 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 on behalf of another person or any money due from him to any person.

*Penalty for
non-pay-
ment of tax* 45.

(1) For the purpose of this Law, if any tax is not paid within the period prescribed, a penalty in sum equal to 10% of the amount of the tax payable shall be added and interest rate at the prevailing monetary policy rate of the Central Bank of Nigeria shall be charged from the date when the tax becomes payable until it is paid and the provision of Law relating to the collection and recovery of tax shall apply to the collection and recovery of the penalty and interest ;

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

(3) an addition imposed under this Section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.

(4) The Service shall have the power to waive any part or the whole of the penalty and interest under subsection (1) ; and

(5) The Governor may on the recommendation of the Executive Chairman, waive wholly or in part, any tax payable under this Law, if he is satisfied that it is just and equitable to do so.

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

*Failure to
Comply with
Notices of
Enforcement*

47. (1) Notwithstanding the power conferred on any Ministry, Department, Agency or Local Government Council for the enforcement of payment of revenue, if payment has become due and a demand notice has been served on the chargeable person or his agent, and payment is not made within the time limited by the demand notice, the Service may for the purpose of enforcing payment of the amount due:

(a) distrain the taxpayer by his goods, chattels or other properties movable equal to or above the tax outstanding and

(b) distrain upon all machinery, plant, tools, vehicles, and animals and effects in the possession, use or found on the premises or on the land of the person.

*Authority
to distrain*

48. (1) The authority to distrain under this section shall be in such form of a warrant issued by the Chairman in the name of an officer of the Service granting him the authority

to enter a premises covered by such warrant and by such ,
distrain any goods ,chattels, machinery, vehicles or animals
equal or above the amount due or to seal the property of the
taxpayer until payment is effected.

(2) Such officer in whose name the warrant is issued shall
be accompanied by a number of Law enforcement officers as
may be determined by the Chairman.

Levying 49.
any distress

(1) For the purpose of levying any distress under this Law ,
an officer duly authorized by the Chairman of the Service
may apply by way of motion ex parte to a Judge of
competent jurisdiction sitting in Chambers under oath for
the issue of a warrant under this section.

(2) A Judge of competent jurisdiction sitting in Chambers
may upon an ex-parte application, authorize such officer
referred to in subsection (3) this section, in writing to
execute any warrant of distress and, if necessary, break open
any building or place for the purpose of levying such
distress and he may call to his assistance any police officer,
and it shall be the duty of such police officer when so
required, to aid and assist in the execution of the warrant of
distrain and in levying the distress.

(3) Things distressed under this section may, at the
expense of the defaulter, be kept for 14 days and if at the end
of this period the amount due in respect of the revenue, cost
and charges of and incidental to the distrain are not paid,
they may, subject to subsection (6) this section be sold at
any time.

(4) Out of the proceeds of a sale under this section, the
cost of charges of and incidental to the sale and

keeping of the distress and disposal thereunder, shall be paid, thereafter the revenue due and the balance (if any) shall be paid to the defaulter on demand being made by him or on his behalf within one year of the date of the sale or shall be forfeited.

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

(6) In exercise of the power of distress conferred by this section, the person to whom the authority is granted under subsection (1) of this section may levy distress upon all goods chattels and effects belonging to the debtor wherever the same may be found in Nigeria .

*Recovery
of Outstan-
ding Debt*

50. Notwithstanding the provisions of this Law or any other relevant Law, any amount due by way of tax shall constitute a debt due to the State and may be recovered by an action brought by the Service.

51. Where any tax has been short-levied or erroneously repaid, the person to whom the repayment has erroneously been made shall, on demand by the Service, 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.

*Investigat-
ion of
Offences*

52. (1) The Service shall take all necessary measures to assist any relevant Law enforcement agency 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 tax 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 property of any person if it appears to the Service that the lifestyle of the person and extent of his properties are not justified by his declared source of income.

(4) Where any investigation under 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 and the Attorney-General of the State for the purpose of further investigation.

*Inter-agency
Cooperation
in Enforce-
ment of Tax
Laws* 53.

(1) The Service may co-opt the assistance and co-operation of any Law enforcement agency 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 or an Order levying distress.

*Power to
Enter Prem-
ises and
Search* 54.

Any Authorised Officer armed with the warrant issued by the Chairman or an Order of the Court levying distress and accompanied by a number of Law enforcement officers may enter any premises covered by such warrant or Court Order and search for, seize and take possession of any chattels, goods, machinery, vehicles, plants or seal the premises as the case may be.

*Reward and
Privileges of
Non-Emplo-
yee Infor-
mants and
those persons
aiding in the
revenue
generation
process* 55.

(1) The Service may, with the approval of the Board, reward any person, not employed in the Service, in

respect of any information that may be of assistance to the Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.

(2) The identity of the person who gives information to the Service or Board shall be dealt with in accordance with the provisions of Section 57 of this Law with regard to confidential information.

(3) The Service may with the approval of the Board reward any person or group of persons not employed in the Service ,in respect of any assistance to the Service in the performance of its duties under this Law and such other persons who provide support ,cooperation or influence the cause of revenue optimisation or collection process upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.

Immunity 56.
of the Officers
of the Service

An officer of the Service or of any other authority in the State shall not be liable in any civil action or proceedings for any act or omission done by him in good faith in the performance of his duties or exercise of the powers conferred upon him under this Law or any other Law .

Confident- 57.
iality of the
Documents

(1) All information and documents supplied or produced in pursuant to 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 otherwise authorized by the Governor or Executive

Chairman of the Service ,any member or former member of the Board or any employee or former employee of the Service or of the State who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and is liable on conviction to a fine of not less than N200,000:00 or to imprisonment for not less than 3 years or both.

*Designation
of Court for
Adjudication
of Tax Matters* 58.

(1) The Chief Judge of the State shall designate in each Local Government Area a Court of competent jurisdiction which shall give priority to matters relating to the revenue of the State (in this Law referred to as Revenue Court ') .

(2) Any Revenue Court shall have jurisdiction to adjudicate on all claims and try all charges emanating from this Law.

(3) In entertaining a case of default ,the Revenue Court shall have power to order the sealing off of premises , impounding , seizure or confiscation of any moveable property from a defaulter for purposes of recovering a defaulted tax rate levy charge or fees.

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

*Revenue
Collector* 59.

(1) For the purpose of this Law, no person shall administer or collect any tax, levy or charge, other than a duly authorized:

- (a) Revenue Collector who shall be an officer of the Service in the case of administration and collection, or a Revenue Officer of the Local Government Council in the case of

administration, such officer shall be issued with an identity card, certificate or warrant by the Service stating that he is authorized to exercise the functions of a Revenue Collector with clear inscription of his name and rank ;

- (b) Revenue Agent, where the service lacks personnel with appropriate knowledge, skill or capacity to optimally collect the levy or charge, the Service shall in this case engage the services of an agent who shall be issued an identity card, certificate or warrant as agent stating out his full name with the authorization to exercise the functions of Revenue Collector.

(2) A Revenue Collector or Agent who interacts with the general public for the purpose of revenue administration shall wear identification badge with clear inscription of his name and official capacity.

*Mode of
Payment
and Prohib-
itions* 60.

(1) Notwithstanding any provision in any Law on assessment and collection of taxes ,levies ,fees ,rates and charges in the State no revenue shall be payable or collected in cash by any person or authority, but only by bank draft, electronic debit or credit card, point-of-sales terminal or money transfer into the bank account of the Service, and any other electronic means approved by the Board for such purpose ;

(2) Where it is established that it is practically impossible to make collection electronically or by such other approved means, the Service may subject to the approval of the

Governor, direct the collection in any other manner that may appear feasible and convenient.

61. A revenue collector or revenue agent shall issue a genuine receipt or any other instrument, electronic or printed, in the form authorized by the Service to the taxpayer upon payment of his taxes, rates, levies and charges.

62. it shall be the duty of every person who has paid taxes, levies, rates and charges to show evidence of payment to the revenue collector upon request.

*Establish-
ment of Tax
Appeal
Committee*

63. (1) There is hereby established a body of Appeal Commissioners called the Tax Appeal Committee (in this Law referred to as the "TAC") .

(2) The TAC shall consist of a Chairman and such other members to be appointed by the Governor on part-time basis.

3) The members of the TAC shall:

- (a) be persons of repute and good standing in their professional careers or in society generally with such experience and knowledge in revenue and tax matters, accountancy, management or Law as deemed appropriate by the Governor ;
- (b) not include any member of the Board ;
- (c) may be appointed to sit in such zones of the State as the Governor may establish ;
- (d) may hold office for a period of 3 years and may be reappointed for another term of three years only ;

(e) may at any time resign the appointment by notice in writing addressed to the Governor ;
and

(f) shall cease to be Appeal Commissioner(s) upon conviction by a Court of competent jurisdiction or if the Governor determines that the office is vacant and notice of the vacancy is published.

(4) Subject to any terms of reference given by the Governor, the TAC shall regulate its proceedings and shall submit its decisions in any matter brought before it to the Service for implementation.

(5) The Service shall upon the receipt of the report of the Committee take such steps as shall be necessary for the implementation of the recommendation of the TAC.

(6) The Governor shall appoint the Registrar of the Committee who shall be the Secretary of the Committee and Deputy Registrars in such zones in the State as the TAC are established.

*Appeals to
the Tax
Appeal
Committee etc*

64. A taxable person being aggrieved by the Notice of Refusal to review his assessment by the Service as desired, may appeal to the TAC within 30 days after the date of service of a notice of the refusal of the Service to amend the assessment.

PART VII PRESUMPTIVE TAX

*Persons
under the
Presumptive
Tax Regime*

(1) A tax is hereby imposed on all persons in the informal sector whose income cannot be ascertained for purposes of tax assessment due to lack of financial records of their

- business (referred to in this Law as 'Presumptive Tax') .
- (2) Persons subjected to presumptive tax shall be categorised into micro, small and medium scale businesses based on their volume or size of business.
- Presumptive Tax Registration* 66. The presumptive tax regime shall be administered by the Service using Tax Registration Form in the Third Schedule to this Law for the purpose of capturing all relevant information and establishing a database of all taxpayers in this category.
- Presumptive Tax Returns* 67. Persons operating under the Presumptive Tax Regime are to file returns on or before 90 days from the commencement of every year using the Presumptive Tax Returns Form in the Fourth Schedule of this Law.
- Administration of Presumptive Tax* 68. (1) The tax payable shall be in accordance with the category of Trade, Businesses, Volume, Vocation and Professions as contained in the administrative tax table in the Sixth Schedule to be administered by the Service.
- (2) The mode of payment or Bank Account details shall be prescribed by the Service on the Demand Notices issued to the Taxpayer in this Section
- (3) Upon the full payment of all taxes assessed ,the taxable person shall be issued a Tax Clearance Certificate in line with Section 4 of this Law .
- (4)It shall be the duty of the taxable person to provide all necessary information on the Tax Registration Form and the Tax Returns Form on the nature and volume of business carried out.
- (5) for the purpose of determining the category a taxable person belongs to, the Service shall use the classification as

- spelt out in Sixth Schedule to this Law.
- Exit Rules* (6) Taxable persons should be encouraged by the Service to keep records of their transactions in order to exit from the Presumptive Tax regime and be assessed on Pay-As-You-Earn or Direct Assessment Principle
- Administrative Settlement* 69. Any taxable person that contends the band he is assigned to or assessment arrived at, may file an objection to the Service stating clearly the grounds of objection within 30 days of the receipt of the assessment.
- Appeal to TAC* 70. Where the taxable person is not satisfied with the refusal of the Service to amend his Notice of Objection, such person may appeal to the Tax Appeal Committee.
- Rebate for Prompt Filing and payment* 71. A taxable person under this Part, who keeps up to date records and files a return within the specified period shall be granted a rebate of 1% of the tax payable.
72. Where the Service discovers, based on available record or any other valid record or information that the taxable person ought to be assessed under this Law, such taxable person shall be assessed as appropriate.
- Sanctions and Penalties* 73. Any taxable person who fails or neglects to make payment of the tax due under Section 63-66 of this Law shall be liable to pay the full sum and a penalty equal to 50% of the full sum per annum.

PART VIII LAND USE CHARGE

- Land Use Charge* 74. (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 by

the owners or their representatives and agents.

(2) For the purpose of this Law, each Local Government Revenue Committee in conjunction with Niger State Geographic Information Service (NIGIS) is required to assess and charge the Land Use Charge.

*Property
Liable to
Charge*

75. Land Use Charge shall be payable in respect of any property except following:

- (a) A property owned and occupied by a religious body and used exclusively for public worship or religious education, such properties are only liable to pay ground rent as spelt out in their land grants ;
- (b) Cemeteries and burial grounds ;
- (c) A recognized and registered institution or educational institute certified by the Commissioner of Education to be non-profit making ;
- (d) Property used as public library ;
- (e) Any property specifically exempted by the Governor by Order published in the Gazette ;
- (f) All palaces and official residences of graded Emirs, Chiefs and District Heads in the State ;
- (g) The General Manager NIGIS may, by Order published in the Gazette grant full or partial relief for a property that is:
- (i) Occupied by a non-profit organization and used solely for community games, sports, athletics or recreation for the benefit of the general public ;

- (i) Used for a charitable or benevolent purpose for the benefit of the general public and
- (ii) owned by the State Government , Local Government and Federal Government , and used strictly for public and non commercial purposes .

Property Assessment 76.

(1) The General Manager NIGIS shall undertake or cause to be undertaken an assessment of chargeable properties by way of open market or point based valuation system in such areas of the State.

(2) For the purpose of subsection (1), the General Manager NIGIS may appoint property identification officers, qualified assessors, valuers and other persons as he may consider necessary in the assessment process.

(3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may use orthophoto, mobile mapper pictures, Niger State Geospatial Database and or visit the property on appointment with the owners , on any day between the hours of 8 . a.m and 6 . p.m , the General Manager (NIGIS)or his officers , assessors or their authorised assistant may :

- a . enter, inspect, survey and assess the property subject to written notice in the case of owners of private dwellings ;
- b . request documents or other information to be produced to the identification officer or assessor ;
- c . take photographs and

- d . make copies of documents necessary for the inspection.
- Persons
Liable to
Pay Charge* 77. The owner of the title to the property or his agent is liable to pay Land Use Charge in respect of any taxable property.
- Value for
Annual
Charge Rate* 78. The Land Use Charge payable for any property under this Law shall be as specified in the Schedule to this Law, and where no provision is made, the Niger state Geographic Information Service (NIGIS) shall determine the appropriate rates payable.
- Loss of
Exemption* 79. (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 status of a property changes, a Land Use Charge imposed in respect of that property shall be prorated 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.
- Land Use
Charge
Demand
Notice* 80 .(1) The Niger State Geographic Information Service (NIGIS) 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 of the property.
- (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 pasting shall be deemed sufficient delivery of the notice.

(4) The person liable to pay the amount assessed on the Land Use Charge on the demand notice shall within thirty (30) calendar days after the date of delivery of the Demand Notice pay that amount at any of the designated banks specified in the Demand Notice or through other modes of payments specified in the Demand Notice .

(5) Upon an application in writing made by the owner, the Director-General Niger State Geographic Information Service may reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within One Month of receiving the demand notice.

Appeals to 81.
TAC

(1) A taxable person liable to pay Land Use Charge may appeal to the TAC if he is dissatisfied with the amount assessed on the following conditions:

- (a) Notice is given in writing to the General Manager NIGIS within 30 days of the receipt of the Notice, stating grounds of objections and is refused ;
- (b) The prescribed filing fee is paid to the TAC Registry ;
- (c) That he pays 50% of the assessed Land Use Charge being disputed directly into the designated account of the Service ;
- (d) That he presents to the TAC a proof of payment of 50% of the assessed Land Use Charge.

aLand Use 82.
Charge
Collection
Account

(1) The Chairman shall cause to be written on all Land Use Charge Demand Notices the bank account details of the

Harmonized Revenue Account into which all payments of the Land Use Charge shall be deposited.

(2) At the beginning of each month, the Service shall furnish the Joint Revenue Committee the total amount of Land Use Charge payments in the account.

(3) The Service shall, not later than ten (10) days after a meeting of State Joint Revenue Committee, pay to each Local Government Council in the State a share of the Land Use Charge collected from each and standing on deposit in the Harmonized Revenue Account collected in the preceding month .

(4) The share to be paid by the Service to each Local Government Council shall be such percentage of the Net Land Use Charge collected from each Local Government at the end of each month, with 40% due to the State and 60% due to the Local Government Areas, or such other ratio as may be approved by a resolution of the State House of Assembly.

*Regulations 83.
Prescribing
Procedure*

(1) The Governor may by Order published in the Gazette, make regulations for the administration of the Land Use Charge.

(2) The Land Use Charge may be reviewed after every five years or at any time that the Governor may so direct .

**PART IX
HOTELS, RESTAURANTS, EVENT CENTRES
AND ENTERTAINMENT TAX**

*Imposition o 84.
f Tax*

(1) A tax is imposed on any person (referred to in this Law as "the Consumer " who :

- a . pays for the use or possession or for the right to the use or possession of any hotel, hotel facility, restaurant facility, School halls, halls or events centre or
- b . as part of the use of such facility pays for consumable goods or services

(2) The amount to which this tax applies shall be the total cost of facilities, consumable or personal services offered to a consumer in, by or on behalf of the hotel, restaurant or events centre ;

- Rate of Tax* 85. The rate of tax imposed by this Law shall be five per cent (5%) of the total Law issued to the consumer, excluding Value Added Tax.
- Collection Agent* 86. A person owning, managing or controlling any facility, business or supplying any goods or services chargeable under Section 79 of 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 Section 80 of this Law .
87. The tax collected shall be a debt due to the State and recoverable by the Service from the providers of chargeable facilities, goods and services.
- Registration of Hotels etc* 88. (1) Any Hotel, Restaurant , Event Centre or other business affected by this Law shall ,within thirty (30) days of the commencement of this Law 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* 89.

(1) Every Collecting Agent shall:

- (a) keep, maintain and preserve such records, books and accounts, as the Service may prescribe, in respect of all transactions chargeable under Section 82 of this Law, and shall enter regular accounts of the tax collected from day to day ;
- (b) subject to the provisions of subsection 87 of this Law, pay to the designated account of the Service, the tax collected during the preceding month and at the same time, file with the Service, a report stating:
 - (i) the total amount of payments made for all chargeable services during the preceding month ;
 - (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 10th day of the following calendar month.

- Access to Reports and Books* 90. An officer of the Service:
 (1) 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.
 (2) shall at any reasonable time of the day be given access to all books and records of any hotel, restaurant or other establishments 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* 91. 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.
- Payment of Estimated Amount* 92. 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 tax .
- Interest on Remittance* 93. All taxes that are not remitted to the designated account of the Government within the time allowed, shall in addition to other penalties prescribed by this Law, bear interest at the rate of five per cent per annum above the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance.
- Penalties* 94. (1) If a Collecting Agent fails to file a report and remit this tax within the time allowed by Section 93 of this Law ,that

Agent shall, in addition to interest payable under Section 91 of this Law, pay a penalty of ten per cent(10%) of the total amount of the tax due.

(2) Any Director, Manager, Officer, Agent or Employee of the Collecting Agent who fails to comply with the provisions of this Law, shall be guilty of an offence and liable on conviction to a sentence of at least six months imprisonment or a fine of at least Fifty Thousand Naira (₦50,000.00) or both.

Tax Collection on Determination or Transfer of Business 95.

(1) When a hotel, restaurant, event centre or other facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no amount was due.

(2) A transferee of a chargeable facility who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account and the provisions of Sections 83 and 84 of this Law shall apply as if he was operating the hotel business at the time the payments were due.

(3) The transferee of a chargeable facility may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.

(4) In the case of a request made under subsection (3) of this section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30)

days after the day on which the relevant records of the business are made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days after the date of request.

(5) In the absence of wilful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four (4) years from the date when the transferor dispose the chargeable facility or when a determination is made against the transferor, whichever event occurs later.

EDUCATIONAL TAX

Education Tax 96

(1) A tax is hereby imposed on any person who provides private educational services by way of nursery, primary, secondary or tertiary schools, to be referred to as "Educational Tax."

(2) The amount to which this tax applies shall be on the total fees payable for private educational services in schools excluding payments for books, school uniforms, games/sport attires and medical fees.

Percentage of Tax 97

The rate of tax imposed by this Law shall be 5% of the fees payable per pupil/student per term or per annum, as the case applies:

- a. Seventy percent (70%) of the said five percent (5%) shall be used for the development of Universal Basic Education in public schools;
- b. Thirty percent (30%) of the amount aforesaid shall be used for the development of public secondary education.

- Deduction of Tax from School fees* 98 Pursuant to section 96(1) of this Part, a person owning, managing or controlling any private school in the State shall deduct the appropriate tax from each payment of school fees and remit same to the designated account of the Service.
- Registration with the service* 99 (1) Any school affected by this Law shall, within 30 days of the commencement of this Law or upon commencement of business, whichever one is earlier, register with the Service for the purpose of this Law.
(2) Every private school owner or his agent shall produce evidence of registration with the Service as a condition precedent to any license, certification or contractual relationship with the State Government or any of its Ministries, Departments, Parastatals or Local Government Authorities.
- Keeping of books and records* 100 (1) Every private school owner or his agent shall:
- a. Keep, maintain and preserve such records, book and accounts in respect of all transactions chargeable under this Part, 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 Service, the tax collected during the preceding month 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 deducted during the preceding month; 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 10th day of each calendar month.

(3) The tax collected shall be a debt due to the State and recoverable by the Service from school owners or their agents.

<i>Access to school premises</i>	101	An officer of the Service shall at any reasonable time of the day be given access to the school premises and all books and records of the school for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.
<i>Failure to make returns</i>	102	Where the owner of private school or his 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.
<i>Regulation</i>	103	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 tax.
<i>Filing of report</i>	104	If a private school owner or his agent fails to file a report and remit this tax within the time allowed by this Law, he shall be liable to pay a penalty of ten percent (10%) of the total amount of the tax due and bear interest at the rate of five per cent per annum above the prevailing Central Bank of Nigeria

- Monetary Policy Rate for every month of default.
- Sentence* 105 Any Director, Manager, Officer, Agent or Employee or owner of the School who fails to comply with the provisions of this Law, shall be guilty of an offence and liable on conviction to a sentence of at least six months imprisonment or a fine of at least Fifty Thousand Naira (₦50,000.00) or both.
- Outstand-
ing revenue
payment* 106 (1) When a facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no amount was due.
- (2) A transferee of a school who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account.
- (3) The transferee of a school may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the institution at the date of transfer.
- (4) In the case of a request made under subsection (3) of this section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant records of the business are made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days after the date of request.

(5) In the absence or wilful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four (4) years from the date when the transferor dispose the chargeable facility or when a determination is made against the transferor, whichever event occurs later.

PART X
PROMOTIONAL LOTTERIES, GAMING, CASINO, SPORT
BETTING AND TOMBOLA TAX

*Application
for license
to operate
Promotional
Lottery etc*

1 0 7 Any person who wishes to operate any promotional lottery, gaming, casino, sport betting or tombola facility, franchise or major agency in the State shall upon payment of a non-refundable application fee of N500,000.00 into a designated account of the Service, apply in writing to the Ministry responsible for Commerce for an operating license, such application shall be attached with a Tax Clearance Certificate and shall contain information as the Ministry may specify.

*Conditions
to be satisf-
ied before
issuance
of license*

1 0 8 Before a license is granted, the Ministry or agency responsible for commerce shall be satisfied that the Applicant:

- (a) or its employee have sufficient technical and appropriate expertise/knowledge or experience to engage in the business it is seeking the license to do.
- (b) has the needed financial as well as incidental resources to engage in the business it is seeking the license to do.

(c) shows a committed intention to grow the business in the State.

- | | | |
|---|------|---|
| <i>Issuance of License by the Service</i> | 109. | The Service may upon being satisfied that an Applicant is competent and has satisfied all the conditions for the issuance of a license, issue a license to enable it carry on the business of promotional lottery, gaming, casino, sport betting or tombola facility, franchise or major agency in the State. |
| <i>Payment of License fee</i> | 110. | Every licensee shall be subjected to the payment of a License Fee as contained in the Schedule to this Law or as reviewed by the Service from time to time. |
| <i>Annual Renewal of License</i> | 111. | Every License shall be renewed annually upon evidence of good conduct by the Licensee and upon payment of N250,000.00 as Annual License Renewal Fee or as reviewed by the Service from time to time. |
| <i>Monthly Remittance by Licensee</i> | 112. | A 10% tax to be known as promotional lottery, gaming, casino, sport betting or tombola tax is hereby imposed on every stake money and winning amount which shall be promptly deducted and remitted monthly to the Service by every Licensee in the State. |
| <i>Review of tax by the Service</i> | 113. | The promotional lottery, gaming, casino, sport betting or tombola tax may be reviewed by the Service from time to time after due consultations with major stakeholders. |
| <i>Licensee to keep books of account</i> | 114. | Every Licensee shall keep books of account of all its transactions and dealings in the State and shall enter therein, true and accurate records of all moneys received by it and payments of winnings it made. |
| <i>Licensee to make monthly returns on all transactions</i> | 115. | Every Licensee shall promptly make monthly returns of all its transactions and dealings in the State to the Service in a format provided or requested by the Service. |

- Failure to obtain a License* 116. Any person who carries on promotional lottery, gaming, casino, sport betting or tombola without making the necessary License Application and obtaining a License thereafter shall be guilty of an offence and shall be liable on conviction to a fine of at least ₦1,000,000.00 or imprisonment for a term of at least 1 year or both fine and imprisonment.
- Failure to deduct or remit tax* 117. Any Licensee or its principal officers who fails to deduct or deduct but fails to remit the tax imposed herein shall be guilty of an offence and liable on conviction to a fine of ₦1,000,000.00 or imprisonment for a term of at least 1 year or both fine and imprisonment.
- Failure to make monthly returns as required by Law* 118. (1) Any Licensee or its principal officers who fail to promptly make monthly returns as required by this Law shall be guilty of an offence and shall be liable on conviction to a fine of at least ₦500,000.00 or imprisonment for a term of at least 1 year or both.
(2) Any licensee who fails to integrate its operation into the Service software shall be liable on conviction to a fine of ₦10,000.00 for each day of default or imprisonment for a term of at least 1 year or both.

PART XI

RADIO AND TELEVISION TAX

- Imposition of Radio and Television Tax* 119. A tax is hereby imposed on ownership and usage of devices or equipment capable of receiving radio and television broadcast content in the State (in this Law called Radio and Television Tax).
- Devices or Equipment capable of receiving radio and TV broadcast* 120. The devices or equipment capable of receiving radio and television broadcast content include:

- (a) Satellite broadcast platform.
- (b) Telecommunication/Internet broadcast platform.
- (c) Digital Set box or similar device.
- (d) Motor Vehicle/Tricycle with broadcast equipment.

Rates of tax payable to be reviewed from time to time 121. The rates for radio and television tax which are contained in the Schedule hereto, may be reviewed by the Service from time to time through public notice, after due consultation with major stakeholders.

Operators or owners of broadcast platform to deduct tax and remit to the Service 122. All operators or owners of:

- (i) Satellite broadcast , telecommunication and internet broadcast and digital set box platforms ;
- (ii) motor vehicle tricycle registration and licensing ;

 shall deduct all radio and television taxes at the point of licensing, subscription or registration of their services by their customers and promptly remit same to the Harmonized Revenue Account.

Failure to deduct and remit tax 123. Any operator, owner or principal officer of a satellite broadcast, telecommunication/internet broadcast, vehicle/tricycle registration/licensing and digital set box platform who fails to deduct or deduct but fails to remit to the Service the tax imposed in Section 9 above shall be guilty of an offence and liable on conviction to a fine of five hundred thousand Naira (N500,000.00) or imprisonment for a term of at least six (6) months or both.

124. The applicable rates and charges are as contained in the Schedule to this Law.

PART XII
HARMONISATION OF TAXES, RATES AND LEVIES

- Rates and Levies Payable* 125. (1) From the commencement of this Law, no rate or levies shall be payable to the State and Local Governments except those contained in the Schedules to this Law.
- (2) Each Ministry, department or agency and Local Government Council shall establish a complaint and information office to provide relevant information to taxable persons and listen to their complaint.
- Responsibility for Assessment* 126. (1) All Taxes, Levies, Fees, Charges or Rates shall be assessed by the relevant Ministry, Department or Agency and Local Government Council of the State in conjunction with the Service.
- (2) No person including a Ministry, Department or Agency and Local Government Authority shall mount a roadblock in any part of the State for the purpose of collecting any Tax, Levy, Fee, Charge or Rate, except with the express permission of the Governor
- Service of Notice of Assessment* 127. (1) In the case of Levies, Fees, Charges or Rate that require assessments, the Service in conjunction with Local Government Revenue Committees shall serve notices of assessment by hand, registered mail or electronic means to each person in whose name the assessment is made or to his representative or agent.
- (2) for the purpose of assessment of fees and charges under the Harmonized Revenue Collection, the Service may at any time in conjunction with the Local Government Revenue Committees:

- a . allow until the 31st of January for taxable persons to pay voluntarily, for levies and rates that are paid annually ;
- b . proceed to assess every other person chargeable to an annual levy, for the purpose of the payment of the levy with payment of any levy after 31st January .
- c . Where a person is liable to two or more of the schedule levy, fees or charges in any year of assessment, the Service may at its discretion issue a single demand notice indicating the amount due on each of the taxes, fees and charges listed in the schedule to this Law.
- d . Notwithstanding provision of paragraph (a) above, the Service in conjunction with Local Government Revenue Committees may assess and serve notice of assessment before 31st of January if the Service considers the assessment to be necessary

*Period of
payment of
revenue*

128. (1A) All rates , fees and charges listed in the Harmonized Revenue schedule to this Law shall be paid within :

- a . Sixty (60) days commencing the day after the Service of an assessment or demand notice, in respect of levy, rate or charges payable annually, except otherwise stated in the Demand Notice ;
- b . Five days from the beginning of every month in respect of a levy, rate or charges payable monthly and

c . In any other case on the spot.

(2) If no payment is made at the expiration of the period specified in paragraph (a) of Subsection (1) above a penalty of 5 % of the total sum shall be added to the amount on the Demand Notice and for every month the default continues until payment is fully made.

- Preparation of list of taxable persons* 129. The Service in conjunction with Local Government Revenue Committees shall prepare a list of taxable persons assessed and served with notices. The list shall contain the names and addresses of the taxable person, type and amount of levies assessed, dates of service and any other relevant information .
- Demand Notice* 130. The Service in conjunction with Local Government Revenue Committee shall issue notice(s) in respect of Taxes, Levies, Fees, Charges and Rates as listed in the Schedule to this Law.
- Objection to Assessment* 131. (1) If any person disputes an assessment, he may apply to the Service 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 Service 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 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 application for revision under the provisions of the Section fails to agree with the Service on the amount of the tax chargeable ,the Services hall give notice of refusal to amend the assessment to such amount as the Service may determine and give notice of the revised assessment of the tax payable or notice of refusal to amend the revised assessment which ever applies.
- Revision of Assessment* 132. The Service shall within thirty days of receipt of notice of objection, review the notice and where it accept the grounds of objection, revise the assessment and issue notice of amended assessment otherwise issue notice of refusal to amend if it finds no merit in the object.
- All Payments to the Service* 133. (1) Unless payment due dates are specified in another Law, all persons whom this Law applies shall pay to bank accounts designated by the Service all taxes, levies, fees, charges and rates as prescribed in the all the Schedules to this Law.
- (2) Except as otherwise provided in any Law, revenue due to any authority in the State shall be payable by bank draft, electronic debit, or credit card or money transfer into any of the bank accounts designated by the Service.
- Power to Review Rates, Levies and Taxes* 134. (1) the review of rates, levies and charges listed in the Schedule to this Law shall be upon the recommendation of the State Joint Revenue Committee and approval of the State House of Assembly.
- (2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant

High Court Rules of Niger State, subject to approval by a resolution of the State House of Assembly.

*Information
by Bankers* 135.

(1) Without prejudice to foregoing provisions, every person engaged in banking shall prepare and deliver to the Service quarterly returns specifying:

- (a) In the case of an individual, all transactions involving the sum of One Million Naira and above, or
- (b) In the case of partnership or unincorporated business names, all transactions involving the sum of three million Naira and above and
- (c) The names, addresses and Bank Verification Numbers of all customers of the bank connected with the transaction.

(2) Subject to subsection (1) of this Section, for the purpose of obtaining information relating to taxation, the Service may give notice to any person including 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 .

(3) 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 the advice of the Executive Management Committee of the Board.

(4) Any person who, having been engaged in banking in Nigeria, contravenes the provision of this Section, commits an offence and shall, in respect of each contravention be

liable to a fine of at least Five Hundred Thousand Naira (N500,000.00) in the case of body corporate and in the case of an individual a fine of at least Fifty Thousand Naira (N50,000.00) or imprisonment for a term of at least five years or both.

136. The Outdoor advertising and signage taxes and rates are as provided under the Niger State Advertisement Law, N.S.L.N No. 4 of 2018 shall be paid into the Harmonized Revenue Account.

PART XIII

OFFENCES AND PENALTIES

*Penalty for
General
Offences*

137. (1) A person who contravenes any of the provision of this Law or any regulation made there under commits an offence and, where no specific penalty is provided shall be liable on conviction to a fine not less than N50,000.00 (fifty thousand Naira) or more than N10,000,000.00 (ten million Naira) or imprisonment for a term not less than 6 months or exceeding 3 years or to both.

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

- (a) Every director, manager, secretary or other similar officer of the body corporate or
- (b) Every partner of the firm or
- (c) every trustee and person concerned in the management of the registered trustee or
- (d) every person purporting to act in any management capacity in such body corporate

or firm or incorporated trustee or similar association of individuals, commits an offence and is liable to be prosecuted and punished for the offence under sub-section (1) hereof in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

*Failure to
Attend to
a Notice etc*

138. A person who:

- (a) fails to comply with a requirement or notice served on him by the Service under this Law, or
- (b) without sufficient cause fails to comply with any notice or summons served on him in respect of any proceeding of the Service or that of the Tax Appeals Committee for considering a notice of objection or an appeal by that person, as the case may be, commits an offence and is liable on conviction to a fine of at least fifty thousand Naira (N50,000.00) or to a term of imprisonment of not less than three(3) months or both.

*Penalty for
Making
Incorrect
Returns, etc*

139. A person who:

(1) does, makes or gives, as applicable:

- (a) an incorrect return or statement by omitting or understating any income chargeable to tax under this Law, or
- (b) any incorrect information in relation to any matter or thing affecting the liability to tax of any taxable person, commits an offence and is

liable on conviction to a fine of two hundred thousand Naira (N200,000.00) and twice the amount of the tax which has been undercharged in consequence of such incorrect return or information, or would have been so undercharged if the return or information, had been accepted as correct ;

(2) No person shall be held liable under the provisions of subsection (1) of this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which the offence was committed or within 3 years after the expiration thereof.

False State-
ments and
Returns

140. A person who:

- (a) for the purpose of obtaining any deduction, set-off, relief or repayment in respect of tax for himself or any other person, or who in any statement or returns, account or particulars made or furnished with reference to tax, knowingly makes any false statement or false representation, or
- (b) aids, abets, assists, counsels, incites or induces any other person to:
 - (i) make or deliver any false statement or returns under this Law,
 - (ii) keep or prepare any false accounts or particulars concerning any income on which tax is payable under this Law, and thereby
 - (iii) unlawfully refuse or neglect to pay tax, commits an offence and is liable on conviction to a fine of at least two hundred thousand Naira (N200,000.00) ;

and one hundred percent (1 0 0%) of the amount of tax unpaid or to imprisonment for a term of not less than five (5) years or to both .

- Failure to Remit Tax* 141. If a person obliged to deduct any tax under this Law or any other applicable Law fails to deduct or having deducted fails to pay or remit to the Service within 30 days from the date the amount was deducted or the time the duty to deduct arose, such a person commits an offence and shall on conviction be liable to pay the tax withheld or not remitted in addition to a penalty of 10 per cent of the tax withheld or not remitted per annum and interest at five percentage points above the prevailing Central Bank of Nigeria Monetary Policy Rate.
- Failure to Pay Full Rate of Assessed Tax or Levy* 142. Unless otherwise provided in this Law a person who fails to pay in full any tax ,levy ,rate charge or other revenue due to the State or a Local Government Council commits an offence and is liable upon conviction to a fine of 50% of the total amount of revenue which was due and payable ;or to imprisonment for at least 1 8 months or to both such fine and imprisonment .
- Falsification of Documents* 143. A person who:
- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any Law being administered by the Service ;
 - (b) knowingly accepts, receives or uses any document so counterfeited or falsified ;
 - (c) alters any such document after it is officially issued ;

- (d) counterfeits any form, document, seal, signature, initial or other mark, or used by any officer for the verification of such a purpose relating to tax ;
- (e) being an employee of the Service, initiates, connives or participates in the commission of any of the offences in paragraphs (a) to (d) of this section, commits an offence and is liable on conviction to a fine of at least five hundred thousand Naira(N500,000.00) or to imprisonment for a term of at least 3 years or both.

Obstruction of the Staff of the Service in the Performance of their Duty

144. A person who:

- (a) obstructs, hinders, molests or assaults any person or authorized officer in the function or the exercise of any power under this Law,
- (b) does anything which impedes or is intended to prevent the carrying out of any search, seizure, removal, distress or distraint,
- (c) rescues, damages or destroys anything so liable to seizure, removal or distraint or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distraint,
- (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 is liable on conviction to a fine of not less than

two hundred thousand Naira(N200,000.00) or imprisonment for a term of at least three(3) years or both.

Abuse of
Power and
Corruption
by the
Tax Officer
or agent

145. A person appointed for the due administration of this Law, or employed as a collector engaged as an agent in connection with the assessment and collection of a tax, levy, charge, fee or fine under this Law, who:

- (a) demands from any individual, corporate entity or any other taxable person, an amount in excess of the authorized assessment of tax or
- (b) withholds, for his own use or otherwise, any portion of the amount of tax collected,
- (c) renders false returns, whether orally or in writing, of the amount of tax collected or received by him,
- (d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Service,
- (e) steal or misuses the Service's documents ;
- (f) compromises on the assessment or collection of any tax, commits an offence and shall be liable on conviction to a fine equivalent to two hundred percent (200%) of the sum in question or imprisonment for a term of at least three (3) years or both.

Use of
Weapon to
Cause Injury
to Staff of
the Service

146. (1) A person who, in commission of any offence against this Law, is armed with any offensive weapon commits an offence and is liable on conviction to imprisonment for a term of at least five (5) years.

(2) A person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Service in the performance of his function under this Law, commits an offence and is liable in conviction to imprisonment for a term of at least five (5) years.

Contravention of Tax Law 147.

A person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and is liable on conviction to imprisonment for a term of at least one (1) year.

Impersonation of Tax Officer 148.

(1) A person who, not being a revenue collector in the employment of the Service, holds himself out as a tax officer or revenue collector and attempts to collect or collects any revenue due to the State or a Local Government Council commits an offence and is liable on conviction to a fine of at least two hundred and fifty thousand Naira (N250,000.00) or imprisonment for at least three(3) years or both and any amount collected by him shall be forfeited to the State or the relevant Local Government Council.

(2) If for the purpose of obtaining admission to any building or other place or for 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, not being an authorized 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 at least one hundred thousand Naira (N100,000.00) or to imprisonment for a term of at least two (2) years.

- Legal Officers of the Service may Represent the Service in Proceedings* 149. The Legal Adviser and any other Legal Officers 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.
- Legal Officers of the Service may Represent the Service in Proceedings* 150. (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.
(2) The Service shall issue a receipt in any prescribed format, electronic or printed, for any money received under subsection (1) of this section.
- Liability to Payment of Tax* 151. The institution of proceedings for or the imposition of a penalty, fine or term of imprisonment under this Law shall not relieve any person from liability to payment of any tax for which he is or may become liable or chargeable.

PART XIV GENERAL PROVISIONS

152. 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 content therein to common intent and understanding .
- Refund of Excess Tax* 153. (1) After auditing, the Service may return to the tax payer

such amount paid in excess of the tax due.

(2) The refund may 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.

Conformity 154.
with Tax
Laws

(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, Capital Gains Tax Act and Stamp Duties Act.

(2) Any Ministry, Department or Agency and Local Government which immediately before the commencement of this Law, is vested with the power by virtue of any Law or instrument to administer or collect any tax, non-tax revenue or levies imposed by and accruable to the State Government or any Local Government, shall cease to exercise such power and the power to administer and collect the taxes, non-tax revenue and levies shall vest exclusively in the Service.

(3) The relevant provisions of all existing enactments including but not limited to the Laws and bye Laws in Schedules to this Law shall be read with such modifications as to bring them into conformity with the provisions of this Law.

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

(5) The provisions of the Schedules hereto are an integral part of this Law and, subject to sub-sections (1) and (2) hereinabove, shall be read, construed and enforced

- accordingly.
- Compliance with Governor's Directives* 155. (1) The Governor may issue directives of general or specific nature to the Board or the Service as may be deemed necessary for the proper implementation of this Law and the Board or Service, as the case may be, shall comply therewith provided the said directives do not conflict with any of the provisions of this Law.
- (2) Other than matters relating to the powers under the Land Use Act the Governor shall not give any directive, order or instruction in respect of any particular person which would have the effect of requiring the Service to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due ,or which would have the effect of initiating , forbidding the initiation of , withdrawing or altering the normal course of any proceeding whether civil or criminal relating either to the recovery of any tax or to any offence under this Law or any other tax legislation.
- (3) In any proceeding, whether civil or criminal under this Law or any of the Laws administered by the Service, any act, matter or thing done by the Service or the Board in pursuance of the said Laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any directive given by the Governor.
- Confidentiality* 156. (1) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the income, profits or

items of profits, tax matters, assessments and liabilities of any individual or company, as secret and treat them with the utmost confidentiality and good faith.

(2) Every person having possession of or control over any document, information, returns of assessment, lists or copies of such relating to the tax matters, assessments and liabilities, income and profits or losses of any person who at any time communicates or attempts to communicate such information or anything contained in such documents , returns lists or copies to any other person :

- (a) Other than a person to whom he is authorized by the Executive Chairman to communicate it ;
- (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 maybe necessary in order to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.

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

from income tax in that country.

(5) Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions for the exchange of information or 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 Power* 157.

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

(2) Notwithstanding the provision of subsection (1) of this section, the Service may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxation income, whether or not the discretion to make the decision was conferred on the officer by any tax Law or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the manner concerned .

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

*Signature
of the Execu-
tive Chairman* 158.

Anything done or required to be done by the Service or the Board in pursuance of any of its power or duties under this

Law or any other Law may be signed under the hand of the Chairman or an officer who has been authorized by the Board to do so.

*Imposition
of Surcharge* 159.

(1) If any officer or former officer of the Service:

- (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, security, store or other property of the Service,
- (c) fails or has failed to keep proper accounts or records ;
- (d) fails to make any payment, or is responsible for any delay in the payment of money of the Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service or
- (e) without a satisfactory explanation given 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 of records, or failure to make payment or delay in making payment ; the Service may surcharge the said officer 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 when such approval is obtained, the Executive 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 have been 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 court by a suit initiated by the Service for its recovery and may also be recovered by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

*Limitation
of Action* 160.

(1) Subject to the provisions of this Law, the provisions of the Public Officers Protection Law shall apply in relation to any suit instituted against any member, officer or employee of the Service or member of the Board for anything done under the lawful authority of this Law.

(2) No suit against the Executive 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 duty or authority in respect of any alleged neglect or default in the execution of this Law or any other Law or enactment, duty or authority, shall lie or be instituted in any court of competent jurisdiction unless it is commenced:

(a) Within 3 months after the act, neglect or

default complained ;

- (b) in the case of a continuation of damage or injury, within 6 months next after the ceasing thereof.

*Action or
suit against
the service*

161. (1) No suit shall be commenced against the Service until after one month's written notice of intention to commence the same has been served upon the Service by the intending Plaintiff or his agent. Such notice shall state the cause of action, the name and place of abode of the intending Plaintiff and the relief which he claims.

*Pre-Action
Notice*

(2n)any action or suit against the Service ,no execution or attachment or process in nature thereof ,shall be issued against the property of the Service but any sum of money by way of judgment of Court awarded against the Service shall , subject to any directions given by the Service, be paid from the Consolidated Revenue Account.

*Service of
Documents*

162. 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 may be served by delivering it to the Chairman or Legal Adviser at the principal office of the Service.

*Attachment
of Process*

- 163 .(1) In any action or suit against the Service, no execution or attachment of process in the nature thereof shall be issued against the Service unless not less than 3 months, notice of the intention to execute or attach has been given to the Service.

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

- of the Service.
- Indemnity* 164. A member of the Board, the Executive Chairman or any officer 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 a Chairman or member of the Board or officer or other employee of the Service.
- Development Levy* 165. (1) Compulsory amount of N 1 0 0 0 is hereby imposed on all adults of 1 8 years and above , resident in Niger State within the year , subject to review by the Governor and approval by the House of Assembly .
- (2) All employers of Labour shall make deductions from salaries and wages of their employees and pay same to the designated account of the Service .
- Power of Service to Make Regulations* 166. The Board may, on the advice of the Service, make regulations by notice in the Gazette for carrying into effect the provisions of the Law and for the due administration of its provisions and may in particular, make regulations:
- (a) prescribing the forms for returns and other information required under this Law or any other Law ;
 - (b) prescribing the procedure for obtaining any information required under this Law or any other Law and
 - (c) on the general procedure for assessment and collection of any tax or levy in the State and other incidental matters.

- Power of Governor to make Regulations* 167. Notwithstanding the provisions of Section 112 of this Law the Governor may, where specifically authorised by this or any another Law by an Order or Regulation published in the Gazette review the rates of taxes, amounts of levies and other charges as may be necessary .
- Repeals* 168. (1) The following Laws are hereby repealed:
- (a) Niger State Tax (Collection and Administration) Law 2013; and
 - (b) Niger State and Local Government Revenue Harmonization Law, 2020.
 - (c) Development Fund (Compulsory Levy) Law, Cap 36 LNS 1989 as amended in 2019.
- (2) The repeal of the aforementioned Laws shall not affect any contract, action, transaction entered into or executed. Same shall continue in force as if they were made under this Law.
- Savings* 169. Any person who immediately before the coming into force of this Law was the holder of any office in the Service shall without further assurance continue in office and be deemed to have been appointed to his office by the Service established under this Law.

NIGER STATE TRICYCLE (KEKE) AND MOTORCYCLE COMMERICAL USES(REGULATION) 2022

- compliance with provision* 1. (a) As from the commencement of this Regulation, it shall be an offence for any person to operate a Tricycle popularly called "Keke" or a motorcycle for commercial purposes within the State except in strict adherence and compliance

- with the provisions of this Regulation.
- (b) A Tricycle (Keke) for the purposes of this Regulation means a three wheeled, motor-driven contraption intended to carry two or more passengers.
- © A Motorcycle means a two-wheeled vehicle that is powered by a motor and has no pedals.
- Registration* 2. Any person who seeks to operate or who operates a motorcycle or a tricycle for commercial purposes within the State shall register it within the Service to ply designated routes.
- Annual registration fee* 3. The operators shall pay to the Service an annual registration fee N5,000.00 (Five Thousand Naira) on each Tricycle or Motorcycle operating commercially within the State.
- Basis for lawful operation* 4. Subject to Sections 2 and 3 hereof, registration shall be the basis for the lawful operation of Motorcycles or Tricycles for commercial purposes within the State.
- Daily operation fee* 5. All Motorcycles operating for commercial purpose within the State shall pay to the Service a daily operation fee of N100.00 (One Hundred Naira), while the Tricycles shall pay the sum of N150.00 (One Hundred and Fifty Naira).
- Safety* 6. All Tricycles and Motorcycles used for commercial purposes must possess all safety equipment such as helmet and reflective jackets, and must be in good operating condition.
- Penalty for contravention* 7. Any person, who contravenes the provisions of this Regulation shall be guilty of an offence, and be tried summarily and on conviction be liable to a fine of N3,000.00 (Three Thousand Naira) only or imprisonment for three (3) months or both.
- Court with jurisdiction* 8. Mobile Court or any grade of Magistrates Court shall have jurisdiction for the trial of offences under this Regulation.

9. This Regulation may be cited as Niger State Tricycle (Keke) and Motorcycle Commercial use Regulation 2022.

**NIGER STATE RADIO, TELEVISION AND
COMMUNICATION MAST ORDER, 2022**

- | | | |
|---|----|---|
| <i>Radio/
Television
and Commu-
nication
Mast</i> | 1. | As from the commencement of this Order any person who owns or is in control of Radio or Television instrument and/or Communication Mast or other items of the same or similar kind within the State shall pay an annual license fee of same. |
| <i>Determina-
tion of Ann-
ual Licence
fee</i> | 2. | The amount to be paid as annual license fee shall depend on the use to which the items referred to in Section 1 hereof are put (Private/Commercial), and the volume or numbers of the items or instruments in the premises concerned. |
| | 3. | The amount of annual license fee to be paid on the items referred to in Section 1 hereof shall be in accordance with the conditions contained in the Schedule to this Order. |
| <i>Power to
enter prem-
ises and ins-
pect</i> | 4. | The appropriate officer of or agent of the Service shall at all working hours of any working day have the power to enter any premises whether residential or commercial for the purpose of inspection so as to give effect to the intendment of this Order. |
| <i>Offence
of obstruction</i> | 5. | It shall be an offence for anybody within the State to act in any manner as to constitute an impediment in the way or obstruction to any official or authorized agent in the discharge of his duties envisaged by this Order. |
| <i>Penalty</i> | 6. | Any person who contravenes the provision of this Order in any respect shall be guilty of an offence and liable as follows: <ol style="list-style-type: none"> a. If an individual, to a fine of 50% of the amount |

due in addition to payment of the fee due or term of imprisonment for three (3) months or both;

- b. If a corporate body, to a fine of 50% of the amount due in addition to payment of the fee due or closure of premises for a period not less than one (1) month or both fine and closure.

- Application* 7. The provision of this Order shall be applicable to all person(s) natural as well as artificial and all premises (residential as well as commercial) within the State.
- Court with Jurisdiction* 8. A Mobile court or any grade of magistrate Court shall have jurisdiction to try cases under this Order.
- Citation* 9. This Order may be referred to as Niger State Radio and Television Order 2022.

SCHEDULE TO THE NIGER STATE RADIO, TELEVISION AND COMMUNICATION MAST ORDER 2022

CATEGORY A – N1,500,000.00

- 1. Headquarters of Organizations, including multi-national companies, banks (merchant banks inclusive), financial institutions, oil companies and other corporate bodies.

CATEGORY B – N1,000,000.00

- 2. Branches of multi-national companies, banks, insurance and financial institutions including merchant banks, textiles and fabric companies, equipment leasing companies, motor factories engineering companies, packaging companies, automobile motor factories, security, technical equipment

and machinery companies, pharmaceutical companies, investment companies, architectural consultancy companies, computer services general, manufacturing companies and high class hotel, and other similar kinds of entities.

CATEGORY C – LARGE N200,000.00;

MEDIUM – N100,000.00; SMALL – N50,000.00

3. Airline/travel agencies, courier services companies, petrol/filling stations, haulage and light storage companies, marine ocean graphic and inter marine companies, telecommunication companies, Agro allied companied and hospital equipment companies etc., dry cleaning and laundry services, fast food centers, public relation/photographic companies, photocopying and duplicating centers, and other similar entities.
4. An individual: Residential Premises.

CATEGORY E – COMMUNICATION MAST

(GSM PROVIDER)

5. Large – N2,000,000.00; Medium – N1,500,000.00; Small N1,000,000.00

SCHEDULES
FIRST SCHEDULE

SUPPLEMENTARY PROVISIONS RELATING TO THE
BOARD, ETC

Proceedings of the Board

1. Subject to this Law and Section 27 of the Interpretation Act (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding at any meeting, when a vote is ordered, to have a second or casting vote), the Board may make standing orders regulating its proceedings or any of its committees.
2. At every meeting of the Board, the Chairman shall preside and in his absence the members present at the meeting shall appoint one of them to preside at the meeting other than the Secretary.
3. (1) The quorum at a meeting of the Board shall be not less than one-half (rounded up to the nearest whole number) of the total number of members of the Board at the date of the meeting and the quorum of a committee of the Board shall be as determined by the Board.
(2) A majority decision of the members on any matter obtained in written correspondence shall be treated in all respects as though it was a decision of the Board in meeting.
4. The Board shall for the purpose of this Law, meet not less 4 times in each year. The Board shall also meet whenever it is summoned by the Executive Chairman, and if required to do so, by notice given to him by not less than seven members, he

- shall summon a meeting of the Board to be held within 14 days from the date on which the notice is given .
5. Where the Board desires to obtain the advice of any person on a particular matter, the board may co-opt such person to the Board for such period as it thinks fit, but a person who is a member by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.
 6. A member of the Board who is directly or indirectly interested in any matter being deliberated on the Board, or is interested in any contract made or proposed to be made by the Board shall, as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at a meeting of the Board.
 7. A disclosure under this paragraph shall be recorded in the minutes of meetings of the Board and the member concerned shall:
 - (a) not, after the disclosure, take part in any deliberation or decision of the Board and
 - (b) be excluded for the purpose of constituting a quorum of any meeting of the Board for any deliberation or decision, with regards to the subject matter in respect of which his interest is so disclosed.

Committees

8. (1) Subject to its standing orders, the Board may appoint such number of standing and ad-hoc committee as it thinks fit to consider any report on any matter with which the Board is concerned.
 - (2) A committee appointed under this paragraph shall

consist of such number of persons (not necessarily members of the Board as may be determined by the Board), and a person, other than a member of the Board, shall hold office on the committee in accordance with the terms of his appointment and the committee shall be presided over a member of the Board.

(3) The quorum of any committee set up by the Board shall be as determined by the Board

(4) A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

Miscellaneous

9. The fixing of the seal of the Board shall be authenticated by the signature of the Chairman or any other person generally or specifically authorized by the Board to act for that purpose and that of the Secretary.
10. Any contract or instrument which, if made by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Board by the Secretary or by the person generally or specially authorized by the Board or by other person generally or specially authorized by the Board to act for that purpose.
11. Any document purporting to be contract, instrument or other document duly signed or sealed on behalf of the Board shall be received in evidence and shall, unless the contrary is proved, be presumed without further proof to have been so signed or sealed.
12. The validity of any proceeding of the Board, or any of its committees shall not be affected by:
 - (a) any vacancy in the membership of the Board or
c o m m i t t e e ;

- (b) any defect in the appointment of a member of the Board or committee or
 - (c) reason that any person not entitled to do so took part in the proceedings of the Board or committee.
13. A member of a committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the committee shall disclose his interest to the committee and not vote on any question relating to the contract or arrangement.
14. No member of the Board shall be personally liable for any act or omission done or made in good faith while engaged in the business of the Board.

SECOND SCHEDULE

PART I

Taxes, Levies, Fees, Charges and Rates (Administered and Collected by the Service) Order

1. Personal Income Tax
- (a) Direct Assessment (Self-Employed)
Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, Personal Income Tax Act 1993.
 - (b) PAYE (Pay-As-You-Earn)
Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the Service that are designed to ensure that the aggregate

amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above - Section 81 of the Personal Income Tax Act 1993 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

2. Withholding Tax (Individuals Only)

(a) Withholding Tax on Rents

Payable by organisations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act 1993.

(b) Withholding Tax on Interest

Payable by organisations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

(c) Withholding Tax on Royalties

Payable by organisations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

(d) Withholding Tax on Dividends

Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

- é) Withholding Tax on Director's Fees
Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act 1993.
 - ƒ) Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions payable on certain payments under the Personal Income Tax (Rate, etc. of Tax Deducted at Source (Withholding Tax) Regulations 1997.
3. Capital Gains Tax (Individuals Only)
Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (l) of the Capital Gains Tax Act 1967.
 4. Stamp Duties on Instruments Executed by Individuals
Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act 1939.
NOTE: The rates for the above four revenue types are contained in the Federal Laws and Regulations noted above .
If those Federal Laws and Regulations are amended ,the authority for the Service to collect such revenues under this Law will also be similarly amended.
 5. Hotel Occupancy and Restaurant Consumption Tax
Imposed on goods and services provided by private schools or consumed in hotel, entertainment and events centres within Niger State, which shall be imposed on any person who pays for the use of private schools or possession or for the right to the use or possession of any hotel, hotel facility, entertainment or event centre or purchase consumable goods or services in any restaurant whether or not located

- within a hotel in Niger State.
6. Land Use Charge
A Land based charge, payable on all real property situated in the State.
 7. Presumptive Tax
This shall apply to taxable persons where for all practical purposes their income cannot be ascertained or records are not kept in such manner as would enable proper assessment of income.
 8. Road Taxes (assessable by Motor Vehicle Administration Agency)

PRIVATE VEHICLE

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Above 3.00cc	18,750.00	6,250.00	3,125.00	1,250.00	29,375.00
B	Between 2.1 - 3.00cc	18,750.00	6,250.00	2,500.00	1,250.00	28,750.00
C	Vehicle up to 1.7cc – 2.00cc	18,750.00	3,125.00	1,875.00	1,250.00	25,000.00
D	Other Vehicle 1.2cc – 1.6cc	18,750.00	3,125.00	1,250.00	1,250.00	24,375.00

OUT-OF-SERIES NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	3.00cc	50,000.00	6,250.00	3,125.00	1,250.00	60,625.00
B	2.00cc	50,000.00	6,250.00	1,875.00	1,250.00	59,375.00
C	1.6cc	50,000.00	3,125.00	1,250.00	1,250.00	45,625.00

FANCY NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Above 3.00cc	200,000.00	6,250.00	3,125.00	1,250.00	210,625.00
B	Between 2.1 – 3.00cc	200,000.00	6,250.00	2,500.00	1,250.00	210,000.00
C	Vehicle up to 1.7cc – 2.00cc	200,000.00	3,125.00	1,875.00	1,250.00	206,250.00
D	Other Vehicle 1.2cc – 1.6cc	200,000.00	3,125.00	1,250.00	1,250.00	205,625.00

REVALIDATION OF OLD NUMBER PLATES (PRIVATE VEHICLE)

Category	Capacity of Vehicle	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	Above 3.00cc	18,750.00	6,250.00	3,125.00	1,250.00	29,375.00
B	Between 2.1 – 3.00cc	18,750.00	6,250.00	2,500.00	1,250.00	28,750.00
C	Vehicle up to 1.7cc – 2.00cc	18,750.00	3,125.00	1,875.00	1,250.00	25,000.00
D	Other Vehicle 1.2cc – 1.6cc	18,750.00	3,125.00	1,250.00	1,250.00	24,375.00

COMMERCIAL VEHICLE

Category	Capacity of Range	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Cost of Sticker (₦)	Amount (₦)
A	Trailer	30,000.00	6,250.00	8,750.00	1,250.00	1,500.00	47,750.00
B	Tanker and Truck	30,000.00	6,250.00	6,250.00	1,250.00	1,500.00	45,250.00
C	Tipper and Lorry	30,000.00	6,250.00	3,750.00	1,250.00	1,000.00	42,250.00
D	Canter, Bus & Pick Up	30,000.00	6,250.00	3,125.00	1,250.00	1,000.00	41,625.00
E	Taxi	30,000.00	3,125.00	1,250.00	1,250.00	500.00	36,125.00

COMMERCIAL VEHICLE NUMBER PLATES REVALIDATION

Category	Capacity of Range	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Cost of Sticker (₦)	Amount (₦)
A	Trailer	30,000.00	6,250.00	8,750.00	1,250.00	1,500.00	47,750.00
B	Tanker and Truck	30,000.00	6,250.00	6,250.00	1,250.00	1,500.00	45,250.00
C	Tipper and Lorry	30,000.00	6,250.00	3,750.00	1,250.00	1,000.00	42,250.00
D	Canter, Bus & Pick Up	30,000.00	6,250.00	3,125.00	1,250.00	1,000.00	41,625.00
E	Taxi	30,000.00	3,125.00	1,250.00	1,250.00	500.00	36,125.00

GOVERNMENT/OFFICIAL NUMBER PLATES

Category	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	20,000.00	6,250.00	NIL	1,250.00	27,500.00
B	20,000.00	3,125.00	NIL	1,250.00	24,375.00
Bus	20,000.00	6,250.00	NIL	1,250.00	27,500.00
Motorcycle/Tricycle	5,000.00	1,250	NIL	1,250.00	7,500.00

GOVERNMENT FANCY NUMBER PLATES

Category	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
Bus	50,000.00	6,250.00	NIL	1,250.00	48,750.00
Car A	50,000.00	6,250.00	NIL	1,250.00	47,500.00
Car B	50,000.00	3,125.00	NIL	1,250.00	44,375.00
Motorcycle/Tricycle	12,000.00	1,250.00	NIL	1,250	14,500

MOTORCYCLE/TRICYCLE

Category	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Sticker (₦)	Learner's Permit (₦)	Reflective Jacket (₦)	Amount (₦)
Private/Commercial	5,000.00	1,250.00	635.00	1,250.00	100.00	250.00	750.00	9,235.00

MOTOR DEALERS NUMBER PLATES

Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
30,000.00	5,000.00	12,000.00	NIL	47,000.00

REPLACEMENT OF MISSING NUMBER PLATES

	Category	Cost of Replacement of Plate Number (₦)
A	Fancy	200,000.00
B	Out-of-Series	50,000.00
C	Private	18,750.00
D	Commercial	30,000.00
E	Motorcycle	5,000.00

CHANGE OF OWNERSHIP

Type of Vehicle	Amount (₦)
Motor Vehicle	4,000.00
Tricycle	1,500.00
Motorcycle	1,000.00
Learner's Permit	1,000.00

DRIVER'S LICENCES

Type of Vehicle	Amount(₦) 3years	Amount (N) 5 years
Motor Vehicle	10,000.00	15,000.00
Motorcycle	5,000.00	8,000.00

ROADSIDE PARKING FEES

	Urban (₦)	Semi-Urban (₦)	Rural (₦)
1 st Hour	50.00	20.00	Free
2 – 4 Hours	100.00	50.00	20.00
More than 4 Hours	200.00	100.00	50.00

**9.(1) BUSINESS PREMISES REGISTRATION/RENEWAL FEES
(ANNUAL)**

CODE	BUSINESS	SMALL	MEDIUM	LARGE SCALE
1	Manufacturing/Production Plants Registration: N Renewal: N	N 25,000 N 15,000	N 50,000 N 25,000	N100,000 N50,000
2	Warehouses Registration: Renewal	N 25,000 N 15,000	N 50,000 N 25,000	N100,000 N50,000
3	Restaurants Registration: Renewal:	N 10,000 N 5,000	N 30,000 N 20,000	N 50,000 N 30,000
4	Commercial Farms Registration: Renewal:	N 20,000 N 10,000	N 40,000 N 20, 000	N 100,000 N 50,000
5	Hotels and Guest Inns& Resort Registration: Renewal:	N 30,000 N 20,000	N 50,000 N 30,000	N 100.000 N 50,000
6	Pharmaceutical Companies (Manufacturing) Registration: Renewal:	N20,000 N 10,000	N 50,000 N 30,000	N 100,000 N 50,000
7	Pharmacies Stores Registration: Renewal:	N 20, 000 N 10,000	N 50,000 N25,000	N 75,000 N50,000
8	Patent Medicine Stores Registration: Renewal:	N 10,000 N 5,000	N 20,000 N 10,000	N 50,000 N 25,000

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9	Private Nur-pir/ Sec Schools Registration: Renewal:	N 25,000 N 15,000	N 100,000 N 50,000	N 200,000 N 100,000
10	Private Tertiary Institutions A. University B. Polytechnics/ Mono-technics/Colleges of educations. C. Schools for Health and Nursing/Institute/A level Academy	N500,000 N250,000 N200,000 N100,000 N100,000 N50,000	N1,000,000 N500,000 N500,000 N250,000 N200,000 N100,000	N2,000,000 N1,000,000 N1,000,000 N500,000 N500,000 N250,000
11	Scrap Dealers Registration: Renewal:	N 10,000 N 5,000	N 25,000 N 15,000	N 50,000 N 25,000
12	Motor/ Car Dealers Registration: Renewal:	N 20,000 N 10,000	N 50,000 N 25,000	N 100,000 N 50,000
13	Motor Cycle/ Tricycle Dealers Registration: Renewal:	N20,000 N10,000	N40,000 N20,000	N70,000 N40,000
14	Oil Refineries Registration: Renewal:	N500,000 N250,000	N1,000,000 N500,000	N10,000,000 N5,000,000
15	Filling Stations Registration: Renewal:	N50,000 N25,000	N100,000 N50,000	N200,000 N100,000

16	Gas Filling Stations	N20,000	N50,000	N100,000
	Registration:	N10,000	N25,000	N50,000
	Renewal:			
17	Fuel Depots	N1,000,000	N5,000,000	N30,000,000
	Registration	N500,000	N2,500,000	N20,000,000
	Renewal			
18	Soft Drinks Distributors/Whole Sellers	N20,000	N50,000	N100,000
	Registration	N10,000	N25,000	N50,000
	Renewal			
19	Bottling Companies Depots	N50,000	N75,000	N150,000
	Registration	N25,000	N50,000	N100,000
	Renewal			
20	Supermarkets	N50,000	N100,000	N200,000
	Registration:	N25,000	N50,000	N100,000
	Renewal			
21	Departmental Stores	N50,000	N100,000	N200,000
	Registration:	N25,000	N50,000	N100,000
	Renewal:			
22	Bakeries	N10,000	N25,000	N50,000
	Registration:	N5,000	N15,000	N25,000
	Renewal:			
23	Block Industries	N20,000	N50,000	N100,000
	Registration:	N10,000	N25,000	N50,000
	Renewal:			
24	Cable TV Agents	N20,000	N50,000	N75,000
	Registration:	N10,000	N25,000	N50,000
	Renewal:			

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25	Cable TV Distributors	N20,000	N50,000	N75,000
	Registration:	N10,000	N25,000	N50,000
	Renewal:			
26	Cable TV Viewing Centers	N20,000	N30,000	N50,000
	Registration:	N10,000	N15,000	N25,000
	Renewal:			
27	Private Hospitals/Clinics	N50,000	N100,000	N200,000
	Registration:	N25,000	N50,000	N100,000
	Renewal:			
28	Private Primary Healthcare Centers	N20,000	N40,000	N50,000
	Registration:	N10,000	N20,000	N25,000
	Renewal:			
29	Point of Sales Terminals (POS)	N5,000	N15,000	N25,000
	Registration:	N5,000	N10,000	N15,000
	Renewal:			
30	Professional Firms (Law Chambers, Accountants, Architect, Civil Engineers, Quantity Surveyors, Estate Surveyors, Tax Practitioners)			
	Registration:			
	Renewal:	N20,000	N50,000	N100,000
		N10,000	N25,000	N50,000
31	Other Consultant Services			
	Registration:	N20,000	N50,000	N100,000
	Renewal:	N10,000	N25,000	N50,000
32	Mobile Telecom Service Centers			
	Registration:	N20,000	N50,000	N100,000
	Renewal:	N10,000	N25,000	N50,000
33	Mobile Telecom Regional/Area Offices			
	Registration:	N30,000	N100,000	N200,000

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34	Artisan/Craftsmen (Welders, Aluminum Makers, Solar Panel Makers/Dealers)	N20,000	N40,000	N75,000
	Registration:	N10,000	N20,000	N50,000
	Renewal:			
35	Electronics Dealers			
	Registration:	N20,000	N50,000	N100,000
	Renewal:	N10,000	N25,000	N50,000
36	Building Material Dealers (Cement, Paints, Electrical Tiles Plumbing Doors, etc)			
	Registration:	N20,000	N50,000	N100,000
	Renewal:	N10,000	N25,000	N50,000
37	Hair Dressing/Barbing Saloon			
	Registration:	N10,000	N20,000	N25,000
	Renewal:	N5,000	N10,000	N15,000
38	Provision Store			
	Registration:	N10,000	N20,000	N50,000
	Renewal:	N5,000	N10,000	N25,000
39	Bookshops			
	Registration			
	Renewal	N10,000	N15,000	N25,000
		N5,000	N10,000	N15,000
40	Phone and Electronic Repair Shops (Photocopiers Printers, ACs Radios, Tvs Fridges)			
	Registration:	N10,000	N15,000	N25,000
	Renewal:	N5,000	N10,000	N15,000

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41	Business Centers/Internet Cafes			
	Registration:	N10,000	N15,000	N25,000
	Renewal:	N5,000	N10,000	
42	Motorcycle/Small Generators Parts Sellers			
	Registration:	N10,000	N15,000	N25,000
	Renewal:	N5,000	N10,000	N15,000
43	Motor Spare Parts Sellers (Cars, Trucks, Tractors, Diesel Generators)			
	Registration:			
	Renewal:	N20,000	N30,000	N50,000
		N10,000	N20,000	N30,000
44	Mechanics/Electrician/Panel-Beaters Workshops			
	Registration:			
	Renewal:	N10,000	N25,000	N50,000
		N5,000	N15,000	N25,000
45	Bars/Clubs/Beer Palous			
	Registration:	N20,000	N50,000	N100,000
	Renewal:	N10,000	N25,000	N50,000
46	Private Printing Press			
	Registration:	N20,000	N25,000	N50,000
	Renewal:	N10,000	N15,000	N25,000
47	Furniture Makers			
	Registration:	N10,000	N20,000	N50,000
	Renewal:	N5,000	N10,000	N25,000
48	Pure Water/Local Soft Drink factories			
	Registration:	N20,000	N50,000	N75,000
	Renewal:	N10,000	N25,000	N50,000

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49	Clearing and Forwarding Companies/Agencies. Registration: Renewal:	N20,000 N10,000	N50,000 N25,000	N75,000 N50,000
50	Agro Allied Chemical Stores Registration: Renewal:	N10,000 N5,000	N20,000 N10,000	N50,000 N25,000
51	Private Television & Radio Stations Registration: Renewal:	N50,000 N25,000	N100,000 N50,000	N200,000 N100,000
52	Airline& Air Operators Registration: Renewal:	N20,000 N10,000	N50,000 N25,000	N100,000 N50,000
53	Heavy Industrial Companies Registration: Renewal:	N200,000 N100,000	N500,000 N250,000	N1,000,000 N500,000
54	Other Categories of Businesses Registration: Renewal:			
55	Commercial Banks Registration Renewal	₦1,500,000 ₦1,000,000	₦1,500,000 ₦1,000,000	₦1,500,000 ₦1,000,000
56	Micro Finance Bank Registration Renewal	N100,000 N50,000	N150,000 N70,000	N500,000 N200,000
57	Other Financial Institutions (Insurance, Pension, Primary Mortgage Credit Union and Building Society.			

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58	Construction Road Company (Yards)			
	Registration	₦750,000	₦1,000,000	₦1,500,000
	Renewal	₦500,000	₦750,000	₦1,000,000
59	Quarry, Milling and Mining Companies			
	Registration	₦250,000	₦500,000	₦750,000
	Renewal	₦100,000	₦250,000	₦500,000
60	Gold Dealers Shops			
	Registration	N50,000	N100,000	N200,000
	Renewal	N25,000	N50,000	N100,000
61	Bureau De Change			
	Registration	N20,000	N50,000	N100,000
	Renewal	N10,000	N25,000	N50,000
62	Boutique/Fashion Stores			
	Registration	N10,000	N20,000	N50,000
	Renewal	N5,000	N10,000	N25,000
63	Office/Sports Equipment's/Hard wear Stores			
	Registration			
	Renewal	N20,000	N50,000	N100,000
		N10,000	N25,000	N50,000
64	Food Stuff Dealers/Major Grains Distributors (Grains, Flour, Cooking Oil other processed Foods)			
	Registration			
	Renewal	N50,000	N100,000	N200,000
		N25,000	N50,000	N100,000
65	Beer Distributors/ Liquor			
	Registration	N100,000	N200,000	N500,000
	Renewal	N50,000	N100,000	N250,000

66	Private Security Company			
	Registration	₦100,000	₦200,000	₦5000,000
	Renewal	₦50,000	₦100,000	₦250,000
67	Travel and Tours			
	Registration	₦100,000	₦150,000	₦250,000
	Renewal	₦50,000	₦100,000	₦150,000
68	Event Centres			
	Registration	₦50,000	₦100,000	₦200,000
	Renewal	₦25,000	₦50,000	₦100,000
69	Offsite ATM Gallery			
	Registration	₦50,000	₦100,000	₦200,000
	Renewal	₦25,000	₦50,000	₦100,000
70	Hydropower Stations			
	Registration	N50,000,000	N50,000,000	N50,000,000
	Renewal	N25,000,000	N25,000,000	N25,000,000
71	Transmission Stations			
	Registration:	N1,000,000	N1,500,000	N2,000,000
	Renewal :	N500,000	N1,000,000	N1,000,000
72	Electricity Distribution Company			
	Regional Office			
	Registration	₦5,000,000	₦5,000,000	₦5,000,000
	Renewal	₦2,000,000	₦2,000,000	₦2,000,000
73	Electricity Distribution Company			
	Area Office			
	Registration	₦2,000,000	₦2,000,000	₦2,000,000
	Renewal	₦1,500,000	₦1,500,000	₦1,500,000
74	Electricity Distribution Company			
	Operational Office	₦250,000	₦250,000	₦250,000
	Registration	₦100,000	₦100,000	₦100,000

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	Registered/Incorporated Farm Offices			
	Registration	N20,000	N50,000	N100,000
	Renewal	N10,000	N25,000	N50,000
75	PART 11 OTHER FEES			
	i. For replacement of Certificate of Registration	N10,000.00		
	ii. For notification of change in registration particulars			
	iii. For change of information in register			
	iv. Search Fee	N15,000.00		
	v. For certified copy of entry in the register and field document	N10,000.00		
		N5,000.00		
		N15,000.00		

(2) Development Levy

(assessable by Local Governments in collaboration with Traditional Rulers and collectible by Internal Revenue Service)

Every taxable adult resident in the State shall pay annual Development Levy of One thousand Naira only (₦1,000.00) or as shall be reviewed by the Governor and published in the Gazette from time to time.

(3) Naming of Street Registration Fees

Assessed by Niger State Urban Development Board (NSUDB) and published as Order in the Gazette by the Governor

(4) Service charges for Markets where State or Private Sector Finance is Involved

Based on stall size:

13.75m²

(a) (type E₂) 27,755.00

(b) (type E₁) 15,135.00

9.375m²

(a) (type C) 20,685.00

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<u>13.75m²</u>		
(a)	(type E ₂)	27,755.00
(b)	(type E ₁)	15,135.00
<u>9.375m²</u>		
(a)	(type C)	20,685.00
<u>8.00m²</u>		
(a)	(type D ₂)	17,105.00
(b)	(type D ₁)	9,800.00
<u>7.50m²</u>		
(a)	(type B ₂)	16,700.00
(b)	(type B ₁)	9,600.00
<u>4.123m²</u>		
(a)	(type A ₂)	11,660.00
(b)	(type A ₁)	7,100.00

(5)	Environmental (Ecological) Fee/Levy — Niger State Environmental Protection Agency (NISEPA) Law 2013 (assessed by NIGER State Environmental Protection Agency) Public toilet block annual fees . Range from ₦60,000.00 – ₦150,000.00 subject to regulation published in the Gazette by the Governor.
(6)	Fire Service Charge – Fire Service Law of Niger State (assessed by the Special Duties office of SSG) (a) Safety Certificates for Petrol Station (one-off levy) Range from ₦5,000.00 – ₦25,000.00 (b) Premises inspection fees (Annual) (bakeries, filling station sites, assembly plant inspections) Range from ₦5,000.00 – ₦500,000.00

HAULAGE FEES

S/N	TRUCK/TIPPER	CHARGES	REMARKS
1.	FOUR (4) TYRES	₦500.00	PER TRIP
2.	SIX (6) TYRES	₦700.00	PER TRIP
3.	TEN (10) TYRES	₦1,000.00	PER TRIP
4.	TWELVE (12) TYRES	₦1,000.00	PER TRIP
9(6) Ministry of Mineral Resources REGISTRATION FEES			
5.	Manual Quarry Registration Fees	₦5,000.00	Per annum
6.	Registration of Sand Dredgers	₦5,000.00	per annum
7.	Registration of Gold Crushing, Milling & Sluicing Machines	₦25,000.00	per annum
8.	Gold Sluicing Site Permit	₦50,000.00	per annum
9.	Wash Base Operator Permit	₦5,000.00	per annum
10.	Registration of Gold: a, Dealer b. sub Dealer	₦50,000.00 ₦25,000.00	per annum
11.	Registration of Gemstone Dealers/Miners: a. High Value Gemstones(Tourmaline, Beryl, Morganite). b. Low Value Gemstones (Topaz, Amethyst & Quartz)	N50,000.00 N10,000.00	per annum
12.	Space and Tenancy Rate for Major Solid Mineral Companies with Machines	₦200,000.00	per annum
13.	Surface Rent on Mining Sites	₦100,000.00	per hectare
14.	Registration of Irrevocable Consent of Land Owners/ Occupiers to Mining Companies	₦100,000.00	per hectare

9(7). Accreditation, Registration/Licensing and Annual Renewal Fees for Private Schools (assessable by Niger State Private Schools Board)

Accreditation and Registration Fee – one-off charge of ₦250,000:00 payable once

Class	Enrolment	Licensing/Renewal Fee
CATEGORY A	Above 2,000	₦200,000.00 P.A.
CATEGORY B	2,000	₦150,000.00 P.A.
CATEGORY C	1,000	₦100,000.00 P.A.
CATEGORY D	500	₦50,000.00 P.A.
CATEGORY E	100 or less	₦35,000.00 P.A.

In addition to this a 5% of tuition fees shall be payable based on assessment by the Quality Assurance Authority.

NOTE:

The Accreditation, Registration/Licensing and Renewal Fees are applicable to all Private Schools within Niger State.

10. TRAFFIC OFFENCES AND PENALTIES (assessable by Niger State Traffic Management Agency)

S/N	VIOLATION	CODE	PENALTY		
			Point	Fine (₦)	Additional
	License Conditions (General)				
1	Driving without a Driver's License	LGC-01	2	10,000.00	Impound vehicle
2	Driving of any vehicle by person under 18	LGC-02	2	10,000.00	Impound vehicle
3	Learner driving without Learner's Permit	LGC-03	2	10,000.00	Dislodge driver
4	Learner driving on major highway	LGC-04	3	10,000.00	Dislodge driver
5	Learner driving and unaccompanied by a licensed driver	LGC-05	3	10,000.00	Impound vehicle
6	Driving an unlicensed vehicle	LGC-06	3	10,000.00	Impound vehicle and forfeit to Government
7	Driving with fake number plates	LGC-07	4	100,000.00	Impound vehicle and forfeit to Government
8	Driving a vehicle with unauthorised or defective reflective number plates	LGC-08	2	20,000.00	Impound vehicle and forfeit to Government
	License Conditions (Commercial)				
9	Not painting a commercial vehicle in approved colours	LCC-01	4	50,000.00	Enforce painting

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10	Violation of route by commercial vehicles	LCC-02	2	50,000.00	Prosecute
11	Non-display of route and route number on vehicle	LCC-03	2	50,000.00	Prosecute
	Traffic Signs and Markings				
12	Disobeying traffic signs	TSM-01	1	10,000.00	Prosecute
13	Disobeying traffic lights	TSM-02	4	10,000.00	Prosecute
14	Parking on yellow line on any public highway	TSM-03	2	10,000.00	Prosecute
15	Vehicle crossing double yellow line	TSM-04	3	10,000.00	Prosecute
16	Staying within the yellow junction box (off-side rule)	TSM-05	2	10,000.00	Prosecute
17	Failure to yield to right of way of pedestrians at a Zebra Crossing	TSM-06	4	5,000.00	Prosecute
18	Failure to give way to traffic on the left as a round about	TSM-07	2	5,000.00	Prosecute
	Vehicle Defects				
19	Driving motorcycles/3-wheelers with non-functional lamps	VDF-01	1	5,000.00	Effect repairs
20	Driving private motor vehicles with non-functional lamps	VDF-02	1	5,000.00	Effect repairs
21	Driving commercial vehicles with non-functional lamps	VDF-03	1	10,000.00	Effect repairs
22	Driving trailers, tankers and tippers with non-functional lamps	VDF-04	2	50,000.00	Effect repairs
	Alcohol and Drugs				
23	Driving under the influence of alcohol and/or drugs	ALD-01		10,000.00	Impound vehicle and forfeit to Government
24	Smoking while driving	ALD-02		10,000.00	Prosecute
	Motorcycle Riders				
25	Riding of motorcycle without crash helmet for rider	MCL-01	1	5,000.00	Impound vehicle
26	Riding a motorcycle without a driving permit	MCL-02	2	2,000.00	Impound vehicle
27	Riding a motorcycle against traffic through road median	MCL-03	4	10,000.00	Impound vehicle and forfeit to Government
28	Conveying more than one passenger at any given time (where the carrying of passenger is allowed)	MCL-04	3	2,000.00	Dislodge extra
29	Installation of musical gadgets on a motorcycle	MCL-05	3	5,000.00	Impound the set
30	Alteration of manufacturer's specification on motorcycle (e.g. handlebar/seat/horn/leg rest etc)	MCL-05	3	5,000.00	Prosecute

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31	Motorcyclist resisting arrest	MCL-06	4	10,000.00	Impound vehicle and forfeit to Government
	Speed Violation				
32	Exceeding prescribed speed limit	SPV-01	2	10,000.00	Prosecute
33	Tailing an emergency vehicle	SPV-01	2	5,000.00	Prosecute
34	Failure of slow moving vehicle to keep to the right lane	SPV-02	2	5,000.00	Prosecute
	Miscellaneous Traffic Fines				
35	Assault on a Traffic Officer	MTF-01	4	50,000.00	Prosecute in Court
36	Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	25,000.00	Prosecute in Court and forfeit vehicle to Government
37	Illegal U-turns	MTF-03	2	10,000.00	Prosecute in Court
38	Wrong overtaking of other vehicles	MTF-04	2	10,000.00	Prosecute in Court
39	Driving on the highway/walkway or kerbs	MTF-06	4	10,000.00	Move away
40	Parking on the highway/walkway or kerbs	MTF-07	2	10,000.00	Move away
41	Overloading of a commercial vehicle or trailer	MTF-08	2	20,000.00	Prosecute in Court
42	Parking or stopping to pick passengers by a commercial vehicle other than at designated bus stop	MTF-06	2	20,000.00	Driver Training and suspend license
43	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	MTF-09	4	200,000.00	Impound vehicle and forfeit to Government
44	Abandoned vehicle on highway	MTF-10	4	5,000.00	Impound vehicle
45	Causing obstruction on highway	MTF-11	3	5,000.00	Impound vehicle
46	Commuter hanging on tailboard of moving vehicle	MTF-12	3	5,000.00	Dislodge
47	Driving vehicles with doors left open	MTF-13	2	5,000.00	Prosecute in Court
48	Making or receiving phone calls while driving	MTF-14	2	50,000.00	Prosecute in court
49	Driving without a strapped seat belt for both driver and front seat passengers	MTF-15	1	1,000.00	Strap on seat belt
50	Failure to display reflective warning triangle	MTF-16	1	5,000.00	Prosecute in Court
51	Motorist resisting arrest	MTF-17	4	10,000.00	Impound vehicle and forfeit to Government

Storage and Custody Charges					
1	Storage charges for impounded cars, jeeps and mini buses per day	SCC-1	-	10,000.00	Forfeit to Government after 30 days
2	Storage charges for impounded motorcycles and 3-wheelers per day	SCC-2	-	1,000.00	Forfeit to Government after 30 days
3	Storage charges for all other impounded vehicles	SCC-3	-	20,000.00	Forfeit to Government after 30 days
4	Towing an impounded car, jeep and mini-buses	SCC-4	-	5,000.00	-
5	Towing a trailer or tanker (empty)	SCC-5	-	50,000.00	-
Violation					
6	Towing a trailer or tanker (loaded)	V-1	-	100,000.00	-
7	Towing tippers and lorries	V-2	-	100,000.00	-
8	Towing high capacity buses	V-3	-	50,00.00	or negotiable
9	Hire of heavy duty recovery equipment	V-4	-	Minimum of 100,000.00	At hire cost 20% surcharge

11. HARMONISED LOCAL GOVERNMENT TAXES

Revenue Heads	Recommended Rates (₦)		
	Urban Ward	Semi-Urban Ward	Rural Ward
(1) Shops and Kiosk Rates			
Large (10sqm and above)	20,000.00	15,000.00	10,000.00
Medium (6sqm – 9.99sqm)	10,000.00	5,000.00	3,000.00
Small (5.99sqm and below)	5,000.00	3,000.00	2,000.00
Containerised Shop (Big)	10,000.00	5,000.00	3,000.00
Containerised Shop (Small)	5,000.00	3,000.00	2,000.00
Distributor Outlets	50,000.00	30,000.00	20,000.00
Workshop Permits for Artisans (Carpenters, Mechanics, Vulcanisers, etc)	5,000.00	2,5000.00	1,500.00
(2) On and Off Liquor Fees			
On Licence	25,000.00	20,000.00	15,000.00
Off Licence	10,000.00	5,000.00	5,000.00
Liquor Fees (Native/Liquor Palm Wine)	5,000.00	5,000.00	5,000.00

(3) Slaughter Slab Fees			
Abattoir Licence Fees	3,000.00	2,000.00	1,000.00
Cow/Camel/Ox Slaughter Per Head	1,000.00	1,000.00	1,000.00
Goat/Sheep/Pig Slaughter Per Head	500.00	500.00	500.00
Dog Slaughter Per Head	5,000.00	5,000.00	5,000.00
Poultry Slaughter Per Head	20.00	20.00	20.00
(4) Merriment and Road Closure Levies/per day			
Entertainment Fees	5,000.00	3,000.00	2,000.00
Noise Control Fees	5,000.00	3,000.00	2,000.00
Hotel/Food Permit (for restaurants, bakeries and other places where food is sold)	25,000.00	20,000.00	15,000.00
(5) Radio /Television Tax/Internet/Telecommunication Device License Fees	Private	Commercial	
TV Decoders(Residential/Private) - per annum	N2,400	N2,400	
TV Decoders (Commercial) - per annum	N3600	N3,600	
Mobile Phones - per annum	N1,200	N1,200	
Internet Device - per annum	N1,200	N1,200	
Car Radio/TV Device – per annum	N1,200	N1,200	
V-sat – per annum	N12,000	N12,000	
(6) Marriage, Birth and Registration Fees			
Marriage Certificate Fees	5,000.00	5,000.00	5,000.00
(7) Naming of Street Registration Fee	150,000.00	100,000.00	50,000.00
(8) Authorized Street Markets and Levies			
Permanent Stalls (per annum)	12,000.00	8,000.00	5,000.00
Block Stalls (per annum)	8,000.00	5,000.00	4,000.00
Seasonal Markets (per bag/heap)	100.00	100.00	100.00
Market Hawkers (daily)	40.00	30.00	20.00
Market Hawkers (weekly)	100.00	50.00	50.00
(9) Motor Park Levies			
Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses, Pick up vans, Canters	500.00	300.00	200.00
Loading fees (per trip)	2,000.00	1,000.00	500.00
Motorcycle Parking Fees (per day)	100.00	50.00	30.00
(10) Domestic Animal Fee			

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Dog Licence	1,000.00	700.00	500.00
(11) Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees/annum			
Bicycle Licence Fee	1,000.00	500.00	500.00
Canoe Licence Fee	1,500.00	500.00	500.00
Wheelbarrow/Cart Fee	500.00	300.00	300.00
(12) Cattle and other Livestock Tax (Jangali)/per annum			
Goat/Sheep/Ram	500.00	500.00	500.00
Other Livestock (but excluding poultry and birds)	1,000.00	500.00	500.00
(13) Religious Places Establishment Fees			
Open Air Preaching Permit Fee	10,000.00	10,000.00	10,000.00
Establishment of Religious Centres Fee	20,000.00	10,000.00	10,000.00
(14) Public Convenience, Sewage and Refuse Disposal Fees			
Dislodgement of Septic Tanks	5,000.00	3,000.00	2,000.00
Sanitation Fees (Residential)	3,000.00	2,000.00	2,000.00
(15) Wrong Parking Charges			
Towing of Vehicles Fee	5,000.00	3,000.00	2,000.00
(16) Other Levies and Fees			
Contract Registration Fees	20,000.00	20,000.00	20,000.00
Contract Processing Fees	2.5% of the value of the Contract	2.5% of the value of the Contract	2.5% of the value of the Contract

12. Fee structure for Outdoor Installations and Adverts (assessable by NISSAA)

- Initial/First-year registration fee shall be ₦100,000.00
- Application form of ₦5,000.00 per site
- Site inspection fee of ₦10,000.00 per site and ₦5,000.00 for every extra site within the same geographical area.

Max. Area in Square Meters	Permit Fee		Annual Fee Per Copy/Face	Remarks/ Type of Outdoor Advert
	Normal Zone	Restrictive Zone		
Up to 1.0	3,600	7,200	60,000	Temporary signs, A-boards, Street lamp; fee can be prorated to number of days for shorter lease periods
Up to 3.0	10,800	21,600	180,000	4 sheets, wall signs, street furniture
Up to 5.0	18,000	36,000	300,000	Wall signs, roof top, street furniture
Up to 10.0	36,000	72,000	600,000	32 sheets , Wall signs, roof top etc
Up to 15.0	54,000	108,000	900,000	40 to 48 sheets, wall signs, rooftop
Up to 20.0	72,000	144,000	1,200,000	48 to 60 sheets, etc
Up to 25.0	90,000	180,000	1,500,000	Backlit or front lit or lightbox
Up to 30.0	108,000	216,000	1,800,000	Backlit or front lit or lightbox
Up to 36.0	129,600	259,200	2,160,000	Digital, Ultrawave and spectacular
Up to 73.5	150,000	300,000	2,500,000	Unipoles and gantries
Above 73.5	210,000	420,000	3,500,000	Large format adverts and gantries

13. Fee Structure for Masts (assessable by NIGIS)

Mast Type	One-off Permit Fee per site (Installation)	One-off Permit Fee per site (Installation)	Annual Fee Per Operator	Annual Fee per Site	Penalty Fee for Unauthorized Installation/Non-Compliance
	Stand Alone	Collocated	Stand Alone	Collocated	
					[Located in a school, hospital, residence or with inadequate set back]
Mast height above 35m, land space utilization above 2sqm	100,000	50,000	100,000	50,000	75% of annual fee per operator
Mast height less than 35m, land space	30,000	30,000	75,000	30,000	75% of annual fee per operator

Roof top mounted	50,000	30,000	75,000	30,000	75% of annual fee per operator
Lawboard mounted	50,000	30,000	75,000	30,000	75% of annual fee per operator
Water tank mounted	50,000	30,000	75,000	30,000	75% of annual fee per operator
Disguised/eco friendly	25,000	20,000	75,000	30,000	75% of annual fee per operator

14. PROMOTIONAL LOTTERIES, GAMING, CASINO, SPORT BETTING AND TOMBOLALICENSING FEES

1.	Lottery	₦30,000,000
2.	Sport Betting/Visual Reality Games	₦20,000,000
3.	Casino (in Hotels)	₦5,000,000
4.	Casino (outside Hotels)	₦3,000,000
5.	Tombola	₦1,000,000
6.	Scratch card linear Games	₦1,000,000

15. NIGER STATE WATER AND SEWAGE CORPORATION

(TABLE 1) WATER TARIFF

CATEGORY	RATE
Domestic Customers	₦64m/m ³
Commercial Customers	₦250.00/m ³
Industrial Customers	₦250.00/m ³
Public Institutions	₦100.00/m ³
Raw water charges	₦100.00/m ³
Tanker supply	₦250.00/m ³

(TABLE 2) DOMESTIC FLAT RATE PER MONTH

Single Tap (D01)	₦2,752.00
2 Bedroom (D02)	₦3,712.00
3 Bedroom (D03)	₦4,736.00
¼ Bedroom in low density area	₦7,936.00
4 Bedroom (D04) anywhere	₦7,936.00

(TABLE 3) BOREHOLE CHARGES

CATEGORY	PER MONTH (₦)
DOMESTIC	500.00
COMMERCIAL	5,000.00
INDUSTRIAL	20,000.00
PUBLIC INSTITUTIONS	5,000.00

16. NIGER STATE MEDIA CORPORATION**ADVERT AND PROGRAMME RATES****NIGER STATE TELEVISION (NSTV)****SPOT ADVERTISEMENT**

TIME BELT	30 Seconds	60 Seconds
AAA	₦14,500.00	₦27,500.00

PAID ANNOUNCEMENT

TIME BELT	AMOUNT
AAA	₦27,500.00

POLITICAL JINGLE

TIME BELT	30 Seconds	60 Seconds
AAA	₦39,687.50	₦56,250.00

SPONSORED PROGRAMME (NON-POLITICAL)

TIME BELT	15 MINUTES	30 MINUTES	45 MINUTES	60 MINUTES
AAA	₦37,500.00	₦55,187.50	₦75,062.50	₦135,000.00

SPECIAL PROGRAMMES

LIVE COVERAGE DOCUMENTARIES SPOT LIGHT PRODUCTION CHARGES POLITICAL PROGRAMME	NEGOTIABLE
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**NIGER STATE RADIO CORPORATION
SPOT ADVERTISEMENT**

CHANNEL	TIME BELT	30 Seconds	60 Seconds
Crystal radio(FM) AM Radio	AAA	₦6,200.00	₦8,750.00

PAID ANNOUNCEMENT HYPE

CHANNEL	AMOUNT (₦)
Crystal radio(FM) AM Radio	₦8,750.00

(RECORDED MATERIAL ONLY)

CHANNEL	5 MINUTES
Crystal radio(FM) AM Radio	₦25,250.00

SPONSORED PROGRAMME (NON-POLITICAL)

CHANNEL	TIME BELT	15 MINS	30 MINS	45 MINS	60 MINS
Crystal radio(FM) AM Radio	AAA	₦28,150.00	₦45,650.00	₦61,200.00	₦105,000.00

POLITICAL JINGLE

CHANNEL	TIME BELT	30 SECONDS	60 SECONDS
Crystal radio(FM) AM Radio	AAA	₦27,000.00	₦42,000.00

SPECIAL PROGRAMMES

LIVE COVERAGE DOCUMENTARIES SPOT LIGHT PRODUCTION CHARGES POLITICAL PROGRAMME	NEGOTIABLE
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COMMERCIAL NEWS (PER 2 MINUTES)

		RADIO	TV
CATEGORY A	Banks, Financial Institutions & Quoted Companies	₦75,000.00	₦135,000.00
CATEGORY B	Federal/State/Local Government	₦62,500.00	₦101,250.00
CATEGORY C	Launching of Products (Books, Business Raffle)	₦81,250.00	₦105,250.00
CATEGORY D	Medium/Small Scale Industries/Non-Governmental Organisations	₦25,000.00	₦75,937.50
VOLUME OF EXPENDITURE		PERCENTAGE DISCOUNT	
		RADIO	TV
₦300,000.00 - ₦500,000.00		5%	3%
₦500,000.00 - ₦1,000,000.00		7%	5%
₦1,000,000.00 - ₦2,000,000.00		10%	8%
₦2,000,000.00 AND ABOVE		15%	13%

SPECIAL POSITIONS (RADIO & TV)

	Percentage
Fixed Time Spots	40%
Intra-programmes Spots	45%
News Agency	50%
Mid-News Spots	65%
Time Check Spots	80%

Corporate registration with N	SMC – ₦10,000.00 annually
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NOTE:

- | |
|---|
| <ol style="list-style-type: none"> 1. All expenditure attracts 5% VAT 2. AAPN Agencies are entitled to 15% Agency Commission 3. Live Coverages are NEGOTIABLE 4. Hype (Recorded Materials Only) |
|---|

SPOT ADVERTISEMENT

TIME BELT	30 Seconds	60 Seconds
AAA	₦14,500.00	₦27,500.00

PAID ANNOUNCEMENT

TIME BELT	AMOUNT (₦)
AAA	₦27,500.00

POLITICAL JINGLE

TIME BELT	30 Seconds	60 Seconds
AAA	₦39,687.50	₦56,250.00

PART II

S/N	LAWS	SECTIONS
1.	<p>Sharia Courts Law, (assessable by the Sharia Court of Appeal)</p> <p>All revenue of the Court as prescribed in the rules of Court.</p>	
2.	<p>Auctioneers Law,</p> <p>Every licence as in Form A: Fee one year _____ ₦500,000.00 Fee half a year _____ ₦300,000.00</p> <p>Every licence as in Form B: Fee one year _____ ₦750,000.00 Fee half a year _____ ₦450,000.00</p> <p>Agent's Licenses Every licence as in Form C: Fee one year _____ ₦100,000.00</p>	

Fee half year _____ ₦60,000.00

Occasional Licenses

Every licence as in Form D: _____ ₦50,000.00

3.	<p>Bush Burning Law,</p> <p>- Fees payable for Bush Burning Permit a permit may be granted only upon the payment of ₦500,000.00</p>
4.	<p>Cinematograph (Licensing),</p> <p>- The terms and conditions or the regulations for the grant of licenses under this section requires the payment of fees as published in the State Gazette.</p>
5.	<p>Cooperative Societies Law,</p> <p>- Governor to publish fees payable in the Gazette on the recommendation of the Commissioner responsible for Co-operative matters.</p>
6.	<p>Development Levy, Section 165</p> <p>Compulsory amount of ₦1,000 or other sum reviewed by the Governor to be paid by all persons 18 years and above residents in the State, subject to approval by a resolution of the State House of Assembly.</p>
7.	<p>District Courts,</p> <p>- All revenue of the court as prescribed by the rules of Court and approved by resolution of the House of Assembly .</p> <p>-Unclaimed money in court, fees, cost or monies paid to court for any purpose but excluding monies paid to court as security or for the benefit of either parties in a matter before the court</p>
8.	<p>Dogs Law,</p> <p>-Dog license _____ ₦1,000.00 -License renewal _____ ₦1,000.00 -Temporary license fees _____ ₦500.00 -Section 22 penalty _____ ₦100,000.00</p> <p>-assessed expenses incurred for the detention of an unregistered dog to be paid by a claiming owner</p> <p>-proceeds from the sale of an unregistered dog</p>

9.	Donkeys Slaughter (Prohibition), -Governor to prescribe fees in the State Gazette.
10.	Entertainment Tax, 5 percent of the gross proceeds received from payment for admission/use of all facilities listed in the First Schedule of the Law.
11.	Fisheries, -Licensing of fishermen, cold stores, dry fish stores, etc to be prescribed by the Governor in the State Gazette.
12.	Forestry Law, -All fees received under the Law in respect of State , Local Government and Communal Forest Areas in the State protected forest. - Vehicles conveying approved forestry products – ₦100,000 per trip and subject to review by the Governor by an Order published in the Gazette.
13.	Gaming Machines (Control and Licensing) Law, - 10 per centum of gaming revenue shall be payable as tax .
14.	Goldsmiths -License application fees, penalties for contravention and such other payments as may be prescribed by the Governor in an Order in the State Gazette.
15.	Guide (Licensing) -Governor to issue regulations on licensing fees and fines in the State Gazette. -Payments for license as the Governor may direct.
16.	Hides and Skins, -Payments for licenses as may be prescribed by the Governor published in the Gazette.

17.	<p>Hospital Fees,</p> <p>-Hospital charges and penalties for disposing by sale of medicine etc., obtained from the hospital without payment. - The penalty fees shall be as prescribed by the Governor and published in the Gazette.</p>
18.	<p>Illiterates Protection Law,</p> <p>- Original letter per 100 words or part thereof – ₦50 - For the first copy (if any) per 100 words or part thereof – ₦20 - For the second and subsequent copies per 100 words or part thereof – ₦6</p>
19.	<p>Land Registration,</p> <p>-Fees for land registration shall be as prescribed by the Governor in an Order published in the Gazette.</p>
20.	<p>Liquor Licensing Law,</p> <p>-Fees for license and renewal as may be prescribed and published in the State Gazette.</p>
21.	<p>Livestock Regulatory Authority</p> <p>-Payments pursuant to regulations made by the Authority by an Order in the Gazette.</p>
22.	<p>Money Lenders</p> <p>-Payment for operational license to be published in the Gazette by the Governor, subject to regulations of the Central Bank of Nigeria.</p>
23.	<p>Old Metal Dealers,</p> <p>Fines to be imposed for violations of the Law, and any fees payable for registration, licensing and renewal shall be as prescribed by an Order published in the Gazette by the Governor.</p>

24.	<p>Pawn brokers</p> <p>-Payment for operational license and other payments prescribed by the Governor in an Order published in the Gazette subject to any regulations issued by national agencies .</p>
25.	<p>Printing Press Law,</p> <p>- The fines to be imposed for violation, and any fees for registration, licensing and renewal shall be as prescribed by the Governor in an Order published in the Gazette.</p>
26.	<p>Private Health Establishments</p> <p>-Registration fees payable pursuant to an Order made by the Governor and published in the State Gazette.</p>
27.	<p>Registration and Renewal of Business Premises Law</p>
28.	<p>Road Traffic Law,</p> <p>-Fees prescribed by the Governor by regulation for registration of vehicles as in the Schedules herein.</p>
29.	<p>Town Planning</p> <p>-Payment into the general revenue of the State of the whole or part of the finances regulated, controlled and managed by the authority as may be directed by the Governor.</p>
30.	<p>Wild Animals</p> <p>-Payments made pursuant to regulations made by the Governor published in the Gazette, for the issuance of license under this Law.</p>

31.	Youth Clubs	
	- The fees payable for registration and renewal of Youth Clubs shall be as prescribed by the Governor on the recommendation of the Commissioner in charge of Youth affairs and published in the State Gazette.	

MINISTRY OF INVESTMENT, COMMERCE AND INDUSTRIES

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NAIRA (NGN)	REMARKS
12040000	120400001	Co-operative societies:		Registration is one-off, while renewals are annually
		Registration	20,000.00	
		Renewal	10,000.00	
12040000	120400002	Audit inspection fees		Registration is one-off, while renewals are annually
		Registration:	250,000.00	
		Renewal:	150,000.00	
12040000	120400003	Registration/Renewal of Business Premises		Registration is one-off, while renewals are annually
		Incorporated Companies		
		Bank		
		Registration	1,500,000.00	
		Renewal	1,000,000.00	
		Bank's Business Premises Solely for Automated Teller Machine (ATM)		
		Registration	250,000	
		Renewal	200,000	
		Micro Finance Bank (Large)		
		Registration	250,000	
		Renewal	100,000	

Micro Finance Bank (Medium)	
Registration	150,000
Renewal	70,000
Micro Finance Bank (Small)	
Registration	100,000
Renewal	50,000
Insurance Company	
Registration	150,000
Renewal	70,000
Primary Mortgage Institution	
Registration	150,000
Renewal	70,000
Credit Union	
Registration	150,000
Renewal	70,000
Pension Company	
Registration	150,000
Renewal	70,000
Building Society	
Registration	100,000
Renewal	50,000

Building Society	
Registration	100,000
Renewal	50,000
FILLING STATIONS CATEGORIES	
Urban Areas	
Registration	120,000
Renewal	70,000
Rural Areas	
Registration	60,000
Renewal	40,000
Hydropower Stations	
Registration – 50,000,000	
Renewal – 25,000,000	
Electricity Distribution Companies (Business Premises)	
Regional Office	
Registration	5,000,000
Renewal	2,000,000
Area Office	
Registration	2,000,000
Renewal	1,500,000
Operational Office	
a. Registration – Urban	250,000
- Rural	150,000
a. Renewal – Urban	150,000
- Rural	100,000

Construction Company i.e. Road	
Site registration	1,500,000
Renewal	1,000,000
Wholesale Store Categories	
Large Scale	
a. Registration – Urban	100,000
- Rural	50,000
b. Renewal – Urban	50,000
- Rural	25,000
Medium Scale	
a. Registration – Urban	60,000
- Rural	40,000
b. Renewal – Urban	30,000
Rural	20,000
Retail Stores Categories	
Large Scale	
a. Registration – Urban	100,000
- Rural	70,000
b. Renewal – Urban	50,000
Rural	35,000

Small Scale	
a. Registration – Urban	60,000
- Rural	50,000
b. Renewal – Urban	30,000
Rural	25,000
Private Higher Educational Institutions	
University	
Registration	1,000,000
Renewal	500,000
Polytechnic and Colleges of Education	
Registration	500,000
Renewal	250,000
Others	
Registration	250,000
Renewal	150,000
Other Categories of Businesses	
a. Registration – Urban	50,000
- Rural	40,000
b. Renewal – Urban	25,000
Rural	20,000

Unincorporated Companies	
Nursery, Primary and Secondary Schools	
Standard	
Registration – Urban	200,000
- Rural	100,000
b. Renewal – Urban	100,000
Rural	50,000
Medium	
Registration – Urban	100,000
- Rural	70,000
b. Renewal – Urban	50,000
Rural	35,000
Small	
Registration – Urban	50,000
- Rural	30,000
b. Renewal – Urban	25,000
Rural	15,000
Hospitals and Clinics	
Registration – Urban	150,000
- Rural	100,000
b. Renewal – Urban	75,000
Rural	50,000

Partnership	
Registration – Urban	150,000
- Rural	100,000
b. Renewal – Urban	75,000
Rural	50,000
Sole Proprietors	
a. Registration – Urban	100,000
- Rural	70,000
b. Renewal – Urban	50,000
Rural	35,000
Wholesalers Store: Categories	
Large Scale	
a. Registration – Urban	50,000
- Rural	25,000
b. Renewal – Urban	25,000
Rural	15,000
Medium Scale:	
a. Registration – Urban	25,000
- Rural	15,000
b. Renewal – Urban	15,000
Rural	10,000
Retail Store: Categories	
Large Scale	
a. Registration – Urban	15,000
- Rural	10,000
b. Renewal – Urban	10,000
Rural	9,000

Small Scale Retailers	
a. Registration – Urban	8,000
- Rural	7,500
b. Renewal – Urban	7,500
Rural	5,000
Teller Point Company	
Registration	100,000
Renewal	50,000
Other Categories of Businesses	
In or on a Structure	
Registration	5,000
Renewal	3,000
Situated without a building Structure	
Registration	1,000
Renewal	500
Corporated or Unincorporated Companies	
Quarry, Milling and Mining Company	
Registration	
Renewal	1,000,000
	500,000

Private Security Company			
Registration		1,000,000	
Renewal		500,000	
Travel and Tours		250,000	
Registration		125,000	
Renewal			
Event Centres			
a. Registration – Urban		250,000	
- Rural		125,000	
b. Renewal – Urban		125,000	
Rural		50,000	
Car Dealers			
Registration		1,000,000	
Renewal		500,000	
Manufacturing Industries			
	Small	Medium	Large
Registration	100,000	300,000	500,000
Renewal	50,000	150,000	250,000
Pharmacies			
	Small	Medium	Large
Registration	100,000	300,000	500,000
Renewal	75,000	170,000	300,000
Warehouse			
	Small	Medium	Large
Registration	100,000	300,000	400,000
Renewal	75,000	200,000	250,000

Event Centres			
	Small	Medium	Large
Registration	100,000	300,000	500,000
Renewal	70,000	150,000	250,000
Consulting Firm			
	Small	Medium	Large
Registration	100,000	300,000	350,000
Renewal	70,000	150,000	200,000
Private Refineries			
	Small	Medium	Large
Registration	20,000,000	50,000,000	100,000,000
Renewal	15,000,000	30,000,000	70,000,000
Private Oil Depots			
	Small	Medium	Large
Registration	20,000,000	50,000,000	100,000,000
Renewal	15,000,000	30,000,000	70,000,000
Private Gas Depots			
	Small	Medium	Large
Registration	500,000	750,000	1,000,000
Renewal	250,000	500,000	700,000
Gas Filling Station			
	Small	Medium	Large
Registration	300,000	500,000	750,000
Renewal	200,000	250,000	500,000

Pension Administrators				
Registration	-	1,000,000		
Renewal	-	750,000	1,000,000	
			500,000	
Private Security Firms				
Registration – 1,000,000				
Renewal – 750,000				
Motor Dealers				
	Small	Medium	Large	
Registration	300,000	500,000	1,000,000	
Renewal	150,000	250,000	500,000	
Hotels and Guest Inn				
	Small	Medium	Large	
Registration	300,000	500,000	1,000,000	
Renewal	200,000	300,000	500,000	
Other Fees				
Replacement of Certificate of Registration			10,000	
Notification of charge in registration particulars			15,000	
Change in information in register			10,000	
Search Fee			5,000	

		Certified copy of entry in Register and field document	15,000	
		Note: All renewals under the registration of business premises are per annum		
	120400005	26% Proceed from Niger State Government's investment in North South Power Ltd.	Subject to declared proceeds	Annual

**NIGER STATE PRIVATE SCHOOLS BOARD
ANNUAL RENEWAL FEES AND OTHER RELATED FEES**

CATEGORY	RATE ₦
Category (A)	100,000.00
Category (B)	70,000.00
Category (C)	50,000.00
Category (D)	30,000.00
Sanction	50,000.00
Registration Form	200,000.00
Final Approval	50,000.00
NECO/WAEC/Subject Accreditation	100,000.00
BECE Subject Accreditation	60,000.00
Upgrading	80,000.00

PART III**URBAN AND REGIONAL PLANNING LAW**

(assessable by Niger State Urban Development Board (NSUDB))

1. The planning and development permit fees, penalties and other related fees for all categories of development in respect of areas as set out in the second column hereunder shall be as specified in Tables 1-12 of this part.

Zone 1 – NIGER Metropolitan Area	<ul style="list-style-type: none"> – Minna – Bosso – Paiko – Gurara – Suleja – Tafa
Zone 2	<ul style="list-style-type: none"> – Kontagora – Bida – Mokwa – Agaie – Lavun – Lapai – Katcha – Gbako
Zone 3	<ul style="list-style-type: none"> – Edati – Shiroro – Sarkin pawa
Zone 4	<ul style="list-style-type: none"> – Mariga – Borgu – Rijau – Mgama – Wushishi – Mashegu – Agwara – Rafi – Gbako

Table 1 – Residential

Category	Zone 1	Zone 2	Zone 3	Zone 4
High Density Residence to be occupied by a single household in a high-density area (Bungalows, Duplexes, Flats, Terraces, etc.)	₦22/m ³	₦22/m ³	₦10/m ³	₦10/m ³

Medium Density Residence to be occupied by a single household in a medium-density area (Bungalows, Duplexes, Flats, Terraces, etc.)	₦30/m ³	₦25/m ³	₦10/m ³	₦10/m ³
Low Density Residence to be occupied by a single household in a low-density area (Bungalows, Duplexes, Flats, Terraces, etc.)	₦60/m ³	₦50/m ³	₦25/m ³	₦25/m ³

- All paved and green areas within residential development areas shall not be included in the volumetric calculation for determining development fees.

Table 2 – Commercial

Category		Zone 1	Zone 2	Zone 3	Zone 4
Hotels Hotels, Motels, Guest Houses, etc.	Paved Area / m ²	₦ 75	₦ 60	₦ 60	₦ 60
	Structures / m ³	₦ 90	₦ 85	₦ 60	₦ 60
Restaurants, Cafes, Bars, Eateries etc.	Structures / m ³	₦ 100	₦ 80	₦ 70	₦ 70
Shops Hairdressers, Internet Cafes, Dry Cleaners, Supermarkets, Travel Agencies, Estate Agents, Furniture Showrooms etc.	Structures / m ³	₦ 90	₦ 80	₦ 70	₦ 70
Businesses Financial and Professional Services (Banks, Insurance Companies, Bureau de Change, etc.)	Paved Area / m ²	₦ 75	₦ 75	₦ 75	₦ 75
	Structures / m ³	₦ 100	₦ 100	₦ 100	₦ 100
Commercial Shops Markets, shopping malls, Shopping Complex, Office Complex etc.	Structures / m ³	₦ 100	₦ 80	₦ 70	₦ 70

Filling Station	Paved Area / m ²	₦ 75	₦ 75	₦ 75	₦ 75
	Structures / m ³	₦ 120	₦ 120	₦ 120	₦ 120
	Flat Rate / Pump	₦ 40,000	₦ 30,000	₦ 30,000	₦ 30,000

Table 3 – Industrial

Category		Zone 1	Zone 2	Zone 3	Zone 4
Light Warehouse, Commercial Bakery, Printing Press, Block Industry, Abattoir etc.	Paved Area / m ²	₦ 50	₦ 45	₦ 40	₦ 40
	Structures / m ³	₦ 80	₦ 70	₦ 55	₦ 55
Medium Furniture Manufacturing, Rice Mills, Edible Oils, etc.	Paved Area / m ²	₦ 70	₦ 65	₦ 55	₦ 55
	Structures / m ³	₦ 90	₦ 80	₦ 70	₦ 70
Heavy Quarries, Mining, Fertiliser Blending Plants, etc.	Paved Area / m ²	₦ 100	₦ 90	₦ 80	₦ 80
	Structures / m ³	₦ 150	₦ 130	₦ 110	₦ 110

Table 4 – Institutions

Category	Zone 1	Zone 2	Zone 3	Zone 4
Health Institutions Premises where the primary purpose is the provision of private healthcare services (Hospitals, Pharmacies, Clinics, Labs, Dental Clinics, etc. not owned by the government)	₦ 100/m ³	₦ 75/m ³	₦ 50/m ³	₦ 50/m ³
Educational Institutions Premises where the primary purpose is the provision of private educational services (Schools, Tertiary Institutions, Training Centres, etc. not owned by the government)	₦ 50/m ³	₦ 40/m ³	₦ 30/m ³	₦ 30/m ³

Shared Residential Institutions/Hostels, etc Residential accommodation for those in need of care (Hostels, Boarding House, Hospices, Nursing Homes, Orphanages etc. not owned by the government)	₦ 30/m ³	₦ 20/m ³	₦ 20/m ³	₦ 20/m ³
Public Institutions Premises where the primary purpose is the provision of public services (Secretariat, Library, Police Station, Military, Museum, etc)	₦ 5/m ³	₦ 3/m ³	₦ 3/m ³	₦ 3/m ³

- All paved and green areas within institutions shall not be included in the volumetric calculation for determining development fees.

Table 5 – Recreational

Category		Zone 1	Zone 2	Zone 3	Zone 4
Leisure Area for indoor or outdoor sports or recreation (Fitness Centres, Golf Range, Event Centre, Night Club etc.)	Paved Area / m ²	₦ 150	₦ 150	₦ 150	₦ 150
	Structure / m ³	₦ 100	₦ 80	₦ 70	₦ 70
Parks and Gardens Neighbourhood Park, Botanical Gardens, Zoos, etc.	Paved Area / m ²	₦ 100	₦ 100	₦ 100	₦ 100
	Structure / m ³	₦ 50	₦ 50	₦ 50	₦ 50

Table 6 – Agricultural

Category		Zone 1	Zone 2	Zone 3	Zone 4
Agricultural Farm Houses, Orchards, Hatcheries, Ranches etc.	Flat Rate / Ha	₦ 10,000	₦ 10,000	₦ 10,000	₦ 10,000
	Structure / m ³	₦ 20	₦ 20	₦ 20	₦ 20

Table 7 – Temporary Uses

Category	Zone 1	Zone 2	Zone 3	Zone 4
Horticultural Agriculture of plants mainly for comfort and beauty or decoration	₦ 3,000/m ²	₦ 2,500/m ²	₦ 2,000/m ²	₦ 2,000/m ²
Commercial Kiosks, Car Wash, Cottage Industries	₦ 5,000/m ²	₦ 4,000/m ²	₦ 2,500/m ²	₦ 2,500/m ²

Table 8 – Other Structures

Category	Fees
Gazebo	₦ 500/m ³
Water Features Swimming Pools, Water Fountains, etc.	₦ 1,000/m ³

Table 9 – Fencing

(The construction of a fence only does not constitute "development" in the Law and the title is subject to revocation if not developed within the time limit prescribed in the terms of grant)

Category	Type	Fees
Residential	High Density	₦30/m ²
	Medium Density	₦40/m ²
	Low Density	₦50/m ²
– Residential (Estates)	First 1-10 Ha	₦350/m ²
	Next 11-20 Ha	₦300/m ²
– Agricultural	Next 20-50 Ha	₦200/m
– Institutions	Next 51-100 Ha	₦100/m ²
	Above 100 Ha	₦50/m ²

Table 10 – Penalties for Development without a Permit, and not recommended for demolition by NSUDB

Category	Fees
Residential (High Density)	150,000 + 500% of Permit Fees
Residential (Medium Density)	300,000 + 500% of Permit Fees
Residential (Low Density)	600,000 + 500% of Permit Fees

Commercial	1,000,000 + 500% of Permit Fees 2,000,000 + 500% of Permit Fees
Industrial Institutional Recreational Agricultural	500% of Permit Fees
Fencing	150% of Permit Fees
Land Use Violation (Change of Purpose - Annual)	1% of Land Value per annum imposed on the 1 st of January of each year in addition to Ground rent and Land Use Charges.

Table 11 – Other Planning and Development Fees

Category	Fees
Application/Processing Fees	₦ 5,000 per Submission (Individual) ₦ 10,000 per Submission (Organisation)
Renovation Fee	25% Prevailing Permit Fees 100% Permit Fees (No proof of Planning Permit)
Revalidation Permit Fees	25% Prevailing Permit Fees
Re-Stamping Fees of Lapsed Permit	25% Prevailing Permit Fees
Demolition Fees	₦ 250,000 per Storey/Building
Temporary Use (Annual Renewal)	50% of Permit Fees

NIGER STATE FIRE SERVICE YEARLY REVENUE GENERATION STRUCTURE

S/N	ITEMS	RATES (₦)
1.	Filing stations	20,000.00
	a. Road side	10,000.00
	b. Standard 2 pumps to 9 pumps	20,000.00
	c. Mega Station 10 Pumps and above	30.000.00

2.	a. Gas Plant	30,000.00
	b. Gas kits	15,000.00
	c. Gas Retailers	5,000.00
3.	a. Supermarket	10,000.00
	b. Super store	5,000.00
	c. Store	2,000.00
4.	a. Hospital	10,000.00
	b. clinic	5,000.00
5.	a. Pharmaceutical stores	10,000.00
	b. patent Medical Store	3,000.00
6.	a. Bakery Standard	10,000.00
	b. Bakery Medium	5,000.00
7.	a. Factory Large	20,000.00
	b. Factory Medium	10,000.00
	c. Factory Small	5,000.00
	d. Factory Industrial Complex	50,000.00

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8.	Banks	20,000.00
	a. Major Government Cooperative	10,000.00
	b. Microfinance Bank	10,000.00
	c. Institution Microfinance	5,000.00
9.	Registration of Dealers on Fire Fighting Equipments	10,000.00
10.	Hair Dressing Saloon	1,000.00
11.	a. Bar - Large	20,000.00
	b. Bar - Small	10,000.00
12.	Battery Charging Shop	500.00
13.	a. Dock Welder - Large	5,000.00
	b. Dock Welder - Small	1,000.00
14.	Vulcanizer Shop	500.00
15	a. Mechanical Shop - Large	3,000.00
	b. Mechanical Shop - Small	1,000.00

16.	Car-Wash Workshop	2,000.00
17.	Road Side Mechanic	500.00
18.	Viewing Centre	1,000.00
19.	a. Hotel	20,000.00
	b. Motel	15,000.00
	a. Guest Inn	10,000.00
20.	Consumer Cooperative Shop	2,000.00
21.	a. Restaurant (Fast Food)	10,000.00
	b. Restaurant (Medium)	5,000.00
	c. Restaurant (Small)	2,000.00
22.	Poll Shop	3,000.00
23.	Building Plan for Vetting	
	a. Commercial Building Plan Plaza & Shopping Complex	20,000.00
24.	Barbers Shop	1,000.00

25.	a. Saw Mill - Large	10,000.00
	a. Saw Mill - Small	5,000.00
26.	Mechanized Farms	5,000.00
27.	a. Pure Water Factory - Large	10,000.00
	b. Pure Water Factory - Small	5,000.00
28.	a. Ware House - Large	10,000.00
	b. Ware House - Small	5,000.00
29.	Soft Drink Depot	10,000.00
30.	Petrol Depot	50,000.00
31.	Commercial Building Plan	
	Private Schools	
	a. Nursery & Primary	5,000.00
	b. Nursery	5,000.00
	c. Primary & Secondary	10,000.00
	d. Secondary School – Boarding	15,000.00
	e. Private Higher Institution	20,000.00

**ANNUAL ADVERTISEMENT TAX RATE
WALL/CANOPY/ROOFS SIGNS**

MAXIMUM AREA IN SQUARE METTERS	RURAL ZONE N	NORMAL ZONE N	RESTRICTED N	HIGH STREET N
0.0-0.9	1,320.00	3,520.00	5,760.00	8,800.00
1.1-2.9	1,848.00	4,928.00	8,064.00	11,320.00
3.0-4.9	2,040.00	5,440.00	8,960.00	13,600.00
5.0-6.9	3,060.00	8,160.00	13,440.00	20,400.00
7.0-9.9	4,480.00	8,960.00	13,536.00	22,400.00
10.0-12.9	6,720.00	13,440.00	22,560.00	33,600.00
13.0-14.9	8,800.00	14,080.00	23,666.00	35,200.00
15.0-24.9	20,000.00	40,000.00	93,333.00	133,444.00
Above 25.0	15/sqm/day	15/sqm/day	21/sqm/day	26/sqm/day

WALL DRAPES

	RURAL ZONE N	NORMAL ZONE N	RESTRICTED N	HIGH STREET N
	15/sqm/day	15/sqm/day	21/sqm/day	26/sqm/day

PROJECTING SIGNS

MAXIMUM AREA IN SQUARE METTERS	RURAL ZONE N	NORMAL ZONE N	RESTRICTED N	HIGH STREET N
0.0-0.9	600.00	800.00	1,870.00	6,400.00
1.0-4.9	1,560.00	2,080.00	2,560.00	19,200.00
5.0-9.9	2,952.00	3,936.00	5,440.00	29,600.00
10.0-14.9	4,080.00	5,440.00	8,960.00	45,600.00
Above 15	6,720.00	8,960.00	14,400.00	70,400.00

FREE STANDING OR SKY SIGNS

MAXIMUM AREA IN SQUARE METTERS	RURAL ZONE N	NORMAL ZONE N	RESTRICTED N	HIGH STREET N
0.0-0.9	7,280.00	9,360.00	15,600.00	21,600.00
1.0-2.9	8,736.00	11,232.00	18,720.00	25,920.00
3.0-4.9	11,666.00	14,430.00	24,180.00	33,300.00
5.0-6.9	13,467.00	17,316.00	29,016.00	39,960.00
7.0-9.9	17,290.00	22,230.00	37,440.00	51,300.00
10.0-12.9	22,477.00	28,699.00	48,672.00	66,669.00
13.0-14.9	26,690.00	34,320.00	58,110.00	79,200.00
15.0-19.9	40,646.00	52,260.00	88,530.00	120,600.00
Above 20.0	167,000.00	266,667.00	400,000.00	533,333.00

CONSTRUCTION BOARD

MAXIMUM AREA IN SQUARE METTERS	RURAL ZONE N
0.0-0.9	24,189.00
5.9-9.9	37,440.00
10.0-14.9	58,110.00
15.0-19.0	88,333.00
Above 20	166,667.00

**RETAIL BRANDING RATES
MOBILE ADVERTISEMENT (VEHICLE BRANDING)**

VEHICLE CATEGORY	FULL/WRAP AROUND	PARTIAL
TRUCK/TRAILER	16,633.00	3,300.00
COASTER/CIVILIAN	16,633.00	3,300.00
BUS/PICK-UP	13,300.00	2,633.00
SUV	13,300.00	2,633.00
CAR	5,970.00	1,300.00
MOTORCYCLE	6,333.00	633.00
TRICYCLE	6,333.00	633.00
BICYCLE	6,333.00	633.00
PUSH CART	6,333.00	633.00

Where a vehicle has paid for branding outside Niger State and comes into the State and remains in the State for a period above 24 hours, the driver or the person in control of the vehicle shall pay Tax in the sum equivalent to the Tax payable for such Branding.

SPECIAL ADVERTISEMENT RATE

Description/Maximum Area in Square Meters	N
Flags	13,333.00 per annum
Small shops (frontal area only)	6,333.00 per annum
Wrap around (for construction site only)	166,667.00 annually
Kiosks (permanent) up to 10.0 sqm	50,000.00 per annum
Small kiosk (permanent) up to 5.0 sqm	26,667.00 per annum
Multiple Application of more than 100 number of kiosks	33% discount of amount payable for the permanent kiosk
Container	66,667.00 per annum
Multiple Application of more than 50 of containers	33% discount of amount payable for container
Traffic Warden Booth	16,667.00 per annum
Traffic Light Branding	8,333.00 per annum
Product display advertisement other than those for which tax has been paid previously	10,000.00 per annum

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**ANNUAL ADVERTISEMENT TAX RATE FOR PARTY SIGNS
(assessable by NISSAA)**

MAXIMUM AREA IN SQUARE METERS	RURAL ZONE N	NORMAL ZONE N	RESTRICTED N	HIGH STREET N
Single face	7,500.00	5,000.00	10,000.00	25,000.00
Double face	15,000.00	10,000.00	20,000.00	50,000.00

TEMPORARY SIGNS

	PER DAY N	ABOVE 4.5 sqm	ROAD SHOW
Wall Drapes/Banners	238.00	500.00 per sqm/week	1,333 daily per side of vehicle
Parasols	238.00		
Flags	238.00		
Kiosks	476.00		
Feathers	238.00		
T-Shirts			166.67 per promoter/day per promoter/day
City walkers	666 per day		
Floor mat in commercial		50 per sqm per week	
Trolley	238.00	15/sqm/day	
Road Show (Bulk Application)		1.6m per annum N0.5million per quarter	

Road show (bulk application) + POS		N3.3m per annum N1million per quarter	
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OTHER SPECIAL ADVERTISEMENT STRUCTURES

DESIGNATION	RATE N	RATE LEAD ultra wave N	LOCAL & INTERNATIONAL AIRPORT
Iconic Structure (Law Board)	6,667,000.00		
Tank Farm	100,000.00 pertank		
Wall Drape Temporary	250gm/week		
Water Tank Attack (8.4% in case of water Board)	160/sqm/week		
Blimp intractable	1,333,333.00		
Overhead Gantries Directional Advertisement Sign (Category A)	133,333.00		
Overhead Gantries Directional Advertisement Sign (Category B)	400,000.00		
Overhead Gantries Directional Advertisement Sign (Category C)	2,667,000.00		

Bridge Panel (Pedestrial Vehicular)	533,333.00		
Advert on Bridge Build on Private Sector Initiative	266,666.00		

DESIGNATION

Light Box Cab (Commercial Branding)	33,333.00 per annum
Light Box Doors Cab (Commercial Branding)	50,000.00 Per annum
Promotional Advert Vehicle (PAV) Commercial Branding)	347,667.00 Pe r annum
Intra State Luxurious Bus Advertising (NSTA/BIG BUS) Commercial Branding	120,000.00 Per annum
Tricycle (Commercial Branding)	8,333.00 Per annum

G.A: Overhead Gantries/Directional Signs built on sector private initiative

G.B: Overhead Gantries/D irectional Signs built on the Government Sector

G.C: Overhead Gantries/Directional Signs which Spain across the road.

PART IV**RENT AND SERVICE CHARGE FOR MARKETS**

(assessable by Niger State Local Government Joint Revenue
Committee or the Local Governments)

The rates for Rent and Service Charge payable as specified in Tables 1-4
below:

Table 1:

Rent for A.A. Kure Market and Gwari Market		
S/N	Shop Type	Rate of Shop (₦)
1	A1, A2	6,160.00
2	B1, B2	11,200.00
3	C	15,000.00
4	D1, D2	11,600.00
5	E1, E2	22,255.00
6	307/1	170,000.00
7	307/2/3	144,500.00
8	30/1-6	68,000.00
9	308/1A	85,000.00
10	308/7-12	170,000.00
11	308/19A	127,500.00
12	309/1	330,295.00
13	310/15	40,079.00
14	308/13-19, 310, 311, 313, 314/1-15	85,000.00
15	311/15 & 16	97,592.00
16	312/1 & 2	109,135.00
17	312/3	151,255.00
18	315/4 & 11	170,000.00
19	316/1-3	371,000.00
20	317/1-4	255,000.00
21	318/1-7	48,572.00
22	319, 321/1	510,000.00
23	320/1-3	170,000.00
24	282, 324/1	100,000.00

Table 2:
Service Charge for A.A. Kure Market and Gwari Market

Service Charges			
S/N	Category	Shop Type	Service Charge per Annum (N)
1	A	A1, A2	23,400
2		B1, B2	
3		C	
4		D1, D2	35,800
5		E1, E2	
6		42/28, 29	

Table 3:
Rent for Other Markets

Rent for Other Markets				
S/N	Category	Shop Type	Rent per Annum (N)	Location
1	B	2 x 2	10,000	Minna, Bida, Kontagora, Suleja
2		3 x 3	15,000	
3		4 x 4	20,000	
4	C	2 x 2	5,000	Other LGAs, Rural Markets
5		3 x 3	7,000	
6		4 x 4	10,000	

Table 4:
Service Charge for Other Markets

Service Charge for Other Markets				
S/N	Category	Shop Type	Service Charge per Annum (N)	Location
1	B	2 x 2	2,000	Sueja, Madalla, Bida, Kontagora
2		3 x 3	3,000	
3		4 x 4	5,000	
4	C	2 x 2	2,000	Other LGAs, Rural Markets
5		3 x 3	3,000	
6		4 x 4	5,000	

**PART V
LAND USE CHARGE**

MINISTRY OF LANDS & HOUSING

REVENUE CONTROL CODE	REVENUE LINE ITEM CODE	DETAILS OF REVENUE	APPLICABLE CHARGES NGN	REMARKS
12061000				
NIGER STATE GEOGRAPHIC INFORMATION SYSTEM(NIGIS)				
(RESPONSIBLE FOR ALL LAND CHARGES IN NIGER STATE)				

1. APPLICATION PROCESSING FEES:12061000/120610001

A. DIRECT ALLOCATION

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL		One - Off Payments
Minna, Suleja, Gurara, Tafa	20,000	
Bida, Kontagora,	10,000	
Others	7,000	
COMMERCIAL		One - Off Payments
i. Minna, Suleja, Gurara, Tafa	30,000	
ii. Bida, Kontagora,	15,000	
iii. Others	10,000	
AGRICULTURAL		One - Off Payments
i. Minna, Suleja, Gurara, Tafa	10,000	
ii. Bida, Kontagora,	7,000	
iii. Others	5,000	

B. CONVERSION

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL		One - Off Payments
i. Minna, Suleja, Gurara,	20,000	

Tafa	20,000	
ii. Bida, Kontagora,	10,000	
iii. Others	7,000	
COMMERCIAL		
i. Minna, Suleja, Gurara, Tafa	30,000	
ii. Bida, Kontagora,	15,000	
iii. Others	10,000	
AGRICULTURE		
i. Minna, Suleja, Gurara, Tafa	10,000	
ii. Bida, Kontagora,	7,000	
iii. Others	5,000	

C. RENEWAL FEE OF TELECOM MAST/TOWER AND OPTIC FIBRE CABLE LAYING ROW:1206100051

SUBJECT	FEES ₦	REMARKS
Renewal Fee of Telecom Mast/Tower	500,000:00	Per Annum
Optic Fibre Cable Laying	145/ linear metre	Per Annum
Minna, Suleja, Gurara, Tafa	20,000	
Bida, Kontagora,	10,000	
Others	7,000	
COMMERCIAL		One - Off Payments
iv. Minna, Suleja, Gurara, Tafa	30,000	
v. Bida, Kontagora,	15,000	
vi. Others	10,000	
AGRICULTURAL		One - Off Payments
iv. Minna, Suleja, Gurara, Tafa	10,000	
v. Bida, Kontagora,	7,000	
vi. Others	5,000	

2.CHANGE OF PURPOSE: 12061000/120610002**A. URBAN CENTRES:**

SUBJECT	CURRENT FEES (N)	REMARKS
TO RESIDENTIAL	4% of the estimated cost of construction or Value of building	One - Off Payments
TO COMMERCIAL	6% of the estimated cost of construction or value of building	One - Off Payments
GAS PLANT	7% of the estimated cost of construction or Value of building	One - Off Payments
TO INDUSTRIAL	10% of the estimated cost of construction or value of building	One - Off Payments
FROM AGRICULTURAL TO OTHER USE NOT RESIDENTIAL	6% of the estimated cost of construction	One - Off Payments

B. NON-URBAN CENTRES

SUBJECT	CURRENT FEES (N)	PROPOSED FEES (N)
RESIDENTIAL	2% of the estimated cost of construction or value of building	One - Off Payments
COMMERCIAL	3% of the estimated cost of construction or value of building	One - Off Payments
INDUSTRIAL	3% of the estimated cost of construction or value of building	One - Off Payments
FROM AGRICULTURAL TO OTHER USE	3% of the estimated cost of construction	One - Off Payments

3. SUB-DIVISION: 12061000/120610003**A. UNDEVELOPED LAND (APPLICATION FEE)**

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL	20,000	One - Off Payments
COMMERCIAL	30,000	One - Off Payments
INDUSTRIAL	50,000	One - Off Payments
PETROL FILING STATION	100,000	One - Off Payments
AGRICULTURAL	10,000	One - Off Payments

B. PENALTY FOR SUB-DIVISION OF LAYOUTS

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL	10% of the Value of plot	Per each contravention
COMMERCIAL	10% of the Value of plot	Per each contravention
INDUSTRIAL	10% of the Value of plot	Per each contravention
OTHERS (REC/EDUCATIONAL)	10% of the Value of plot	Per each contravention
PETROL FILING STATION	10% of the Value of plot	Per each contravention
AGRICULTUR	10% of the Value of plot	Per each contravention

C. Any sub -division consisting of more than 5 segments will be considered as a "private Layout" and fees chargeable on private layouts becomes applicable.

4. APPLICATION FEE FOR MERGER OF TITLES (DEVELOPED LAND): 12061000/120610004

SUBJECT	₦	REMARKS
RESIDENTIAL		One-Off payment
(i) Minna, Suleja, Gurara, Tafa,	20,000	
(ii) Bida, Kontagora, New Bussa	12,000	One-Off payment
(iii) Others	8,000	One-Off payment
COMMERCIAL	40,000	One-Off payment
(i) Minna, Suleja, Gurara, Tafa,		
(ii) Bida, Kontagora, New-Bussa	20,000	
(iii) Others	8,000	One-Off payment
AGRICULTURE (ALL LGAs)	4,000	One-Off payment

5. RE-INSTATEMENT FEE OF REVOKED LAND: 12061000/120610005

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL		
ALL LGAs	100,000	One-off Payment
COMMERCIAL		One-off Payment
ALL LGAs	150,000	
PETROL FILING STATION	170,000	One-off Payment
ALL LGAs		
AGRICULTURAL	5,000	One-off Payment
ALL LGAs		

6. APPLICATION FOR EXTENSION OF TITLE: 12061000/120610006**PROCESSING FEES:-**

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL	10,000	One-off Payment
COMMERCIAL	20,000	One-off Payment
PETROL FILING STATION	30,000	One-off Payment
EDUCATIONAL	10,000	One-off Payment

6. APPROVAL/FEES FOR EXTENSION OF TITLE: 12061000/120610006

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL		One-Off payment
(i) Minna, Bosso, Paikoro, Suleja, Gurara, Tafa	50/m ²	
(ii) Bida, Kontagora,	30/m ²	One-Off payment
(iii) High Density	20 /m ²	One-Off payment
COMMERCIAL	100 /m ²	One-Off payment
INDUSTRIAL	100 /m ²	One-Off payment
AGRICULTURAL	5.00/m ²	One-Off payment

7. LAND TRANSACTION: 12061000/120610007**A. FORM FEES:**

SUBJECT	FEES (₦)	REMARKS
MORTGAGE	3,000	One-Off payment
ASSIGNMENT	3,000	One-Off payment
SUB LEASE	3,000	One-Off payment
SEARCH FORM	3,000	One-Off payment
DEVOLUTION	3,000	One-Off payment
ONLINE SEARCH FEE	30,000	One-Off payment

B. PROCESSING FEES.

SUBJECT	FEES (₦)	REMARKS
MORTGAGE	1% of consideration	One-Off payment
ASSIGNMENT	1% of consideration	One-Off payment
SUB LEASE	1% of consideration	One-Off payment
SEARCH	5,000	One-Off payment
ONLINE SEARCH	30,000	One-Off payment
DEVOLUTION	50,000	One-Off payment
POWER OF ATTORNEY (ALLOWED FOR UNDEVELOPED LAND ONLY) SURVEY PLAN AND CONFIRMATION	1% of consideration	One-Off payment
DEED OF VARIATION	20,000	One-Off payment

8. REGISTRATION FEE FOR POWER OF ATTORNEY: 12061000/120610008

SUBJECT	FEE(₦)	REMARK
Major land acquisition	100,000	One-off payment
Judgement	50,000	One-off payment

9. REGISTRATION FOR SURRENDER AND RELEASE OF LEGAL MORTGAGE: 12061000/120610009

FEES ₦	REMARK
10,000	One-off payment

10. APPLICATION FEES FOR REGISTRATION OF SUPPLEMENTAL**MORTGAGE: 12061000/1206100010**

FEES (₦)	REMARK
1% of consideration	One-off payment

11. REGISTRATION FEE FOR MORTGAGE, ASSIGNMENT UPSTAMPING AND DEVOLUTION: 12061000/1206100011

SUBJECT	CURRENT FEES (₦)	REMARKS
Application Form	3,000	One-off payment
Mortgage	3% of the consideration	One-off payment
Assignment	6% of the consideration	One-off payment
Up-stamping	1% of the consideration	One-off payment
Devolution	N50,000	One-off payment
SUBJECT	FEES ₦	One-off payment
Extra Counter Part Copy	N 5,000 per copy	One-off payment
Registration for Court Order and letter of Admin	50,000	One-off payment
Registration of Deed of Purchase	6% of consideration	One-off payment
GIFT	6% of property market value	One-off payment
a. Direct Relation		
b. Company to Company Gift registration	6% of property market value	One-off payment
c. other forms of gift not consummate among relations	1.5% of capital value	One-off payment

**12. APPLICATION FEE FOR CONSENT TO SUB-LEASE:
12061000/1206100012**

FEES ₦	REMARKS
3,000	One-off payment

13. REGISTRATION FEE FOR SUB-LEASE: 12061000/1206100013

C FEES	REMARKS
1-5 years 5% of the consideration	One-off payment
5-10 years 3% of the consideration	One-off payment
10 years above 2 ¹ / ₂ %	One-off payment

14. APPLICATION FOR EXTENTION OF TIME TO SUBMIT DEEDS FOR REGISTRATION (ON ASSIGNMENT, MORTGAGE AND SUBLEASE):1261000/1206100014

RATES
1 month 25% of the annual ground rent
2 month 50% of the annual ground rent
3 month 75% of the annual ground rent
Above 3month to attract ₦100 per working day

15. PENALTY FOR LATE PAYMENT OF REGISTRATION FEES FOR LAND TRANSACTIONS: 261000/1206100015

PROPOSED FEES ₦
₦100 per working day

16. CERTIFIED TRUE COPY OF CERTIFICATE OF OCCUPANCY: 261000/1206100016

FEES ₦	REMARK
50,000	One-off payment

**17. CERTIFIED TRUE COPY OF
DEEDS/DOCUMENTS: 261000/1206100017**

SUBJECT	FEES ₦	REMARKS
MORTGAGE	3,000	One-off payment
ASSIGNMENT	3,000	One-off payment
SUB LEASE	3,000	One-off payment
POWER OF ATTORNEY	3,000	One-off payment
CTC FOR LAND DOCUMENTS	3,000	One-off payment

18. OTHER CHARGES: 261000/1206100018

SUBJECT	PROPOSED FEES ₦
COMPENSATION RECOVERY FEE	To be determined by the Director of Land

19. REGISTRATION OF OCCUPANCY PERMIT: 261000/1206100019

SUBJECT	FEES ₦	REMARKS
COMMERCIAL	N 50,000	Per annum
RESIDENTIAL	N20,000	Per annum

***PENALTY FOR NON-REGISTRATION IS 1,000 PER YEAR**

20. PENALTY FOR NON-DEVELOPMENT: 261000/1206100020

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL Chanchaga, Bosso, Paikoro, Suleja, Tafa, Gurara	2000/m ²	Per annum
Kontagora, Bida, New-Bussa	1,000/m ²	Per annum
OTHERS	500/m ²	Per annum
COMMERCIAL	8,000/m ²	Per annum
PETROL FILING STATION	8,000/m ²	Per annum

21. REGISTRATION OF AN INSTRUMENT FOR ASSIGNMENT AND SURRENDER OF MINING SITES:12061000/1206100021

SUBJECT	FEES N	REMARKS
ASSIGNMENT	N200,000	One-off payment
SURRENDER	N50,000	One-off payment

Land Use Charge for Mining Sites – ₦200,000.00 per Hectare

22. DEVELOPMENT CHARGES; 12061000/1206100022

SUBJECT	FEES N	REMARKS
RESIDENTIAL		One-off payment
(i) Low Density	50/m ²	
(ii) Medium Density	35/m ²	
(iii) High Density	200/m ²	
Infrastructural fee for serviced plots	200/m ²	
COMMERCIAL	50/m ²	

23. RECERTIFICATION PROCESSING FEES: 12061000/1206100023

SUBJECT	FEES N	REMARKS
RESIDENTIAL	15,000	One-off payment
COMMERCIAL	15,000	
AGRICULTURE	15,000	
REGULARIZATION	20,000	

24. SURVEY AND PROCESSING FEES: 12061000/120610024

SUBJECT	FEES ₦	REMARKS
AGRICULTURE	20,000 Per Hectare	Per Survey
RESIDENTIAL (i)Minna,Bosso, Paikoro, Suleja, Tafa, Gurara	0-0.5 Ha Area in excess charge additional N10,000	Per survey for all locations
(ii)Bida, Kontagora, New Bussa	10,000	Per Survey
(iii) Others	10,000	
COMMERCIAL (Across the State)	20,000.00 0- 0.5ha Area in excess charge additional 5,000 Per hectare	
INDUSTRIAL (Across the State)	20,000	
INVESTIGATION/SEARCH	N5,000	per site
BEACON FEE	N1,000	per pillar
PLAN PRINTING	500	A4 paper size per copy
PLANS PRODUCTION	5,000	Per copy
RE-ESTABLISHMENT OF BEACON	N500	Per beacon
ADDITIONAL FIELD WORK ON REQUEST(Across the State)	10,000	Per size

25. PLOT RE-IDENTIFICATION FEES:12061000/1206100025

SUBJECT	FEES ₦	REMARKS
RESETTLEMENT	N5,000	Per plot
DIRECT ALLOCATION	N5,000	Per plot
RESIDENTIAL	N15,000 N10,000 N10,000	Per plot
COMMERCIAL	N20,000	Per plot
INDUSTRIAL	N20,000	Per plot

27. FEES FOR REQUEST FOR CAVEAT:12061000/1206100026

SUBJECT	FEES ₦	REMARKS
RESIDENTIAL	30,000	One-off payment
COMMERCIAL	50,000	One-off payment
INDUSTRIAL	70,000	One-off payment
AGRICULTURAL	20,000	One-off payment

27. REGULARIZATION FEE:12061000/1206100027

SUBJECT	FEES ₦	REMARKS
Application Fee	5,000	One-Off Payment
Residential	15,000	One-Off Payment
Commercial	20,000	One-Off Payment
Agriculture	10,000	One-Off Payment
Recertification form	3,000	One-Off Payment
Processing of C of O	10,000	One-Off Payment

28. CONTRAVENTION OF USE FROM RESIDENTIAL TO COMMERCIAL**:12061000/1206100028**

S/N	SUBJECT	FEES ₦	REMARKS
1	Hotels, resorts, entertainment centers e.t.c	3% of market value of the property	Per contravention
2	All commercial operations, e.g Banks, Supermarkets, major retail outlets, printing press, bakeries, chemist e.t.c	3% of market value of the property	
3	Essential services, e.g hospitals, schools	1.5% of market value of the property	
4	Other business	1.5% of market value of the property	
5	Mixed land use: Commercial	1.5% of market value of the property	
6	Agriculture	N 500/Hectare	
7	Poultry	N 1000/Hectare	
8	Orchard	N 1000/Hectare	
9	Fish Pond	N1,000/Hectare	
10	Recreational	N 5,000	

30. TOWN PLANNING CHARGES:1206100/1206100030

S/N	SUBJECT	FEES ₦	REMARKS
1	Layout Residential	7.00/sqm/no of plot	Per plan
2	Layout Commercial	10.00/sqm/no of plot	Per plan
3	Change Of Purpose Clause	7% of Law of quantity	<u>One off</u>

SULEJA AND MINNA ZONE "A" CHARGES

ITEM	DISCRIPTION	OLD RATE IN ₦	NEW RATE IN ₦	REMARK
1.	Site analysis plan			To be paid
(a)	Residential	750:00	3,000:00	by consultant
(b)	Commercial	3,000:00	6,000:00	
(c)	Conner shop/commercial	2,500:00	8,000:00	
(d)	Premises			
2.	Environmental/Impact Assessment			To be paid
(a)	Industrial	5,000.00	30,000.00	by consultant
(b)	Private School	5,000.00	10,000.00	
(c)	Petrol Filling Station	5,000.00	30,000.00	
(d)	Private Clinic	5,000.00	20,000.00	
(e)	Housing Estate	5,000.00	40,000.00	
(f)	Recreational	5,000.00	30,000.00	
(g)	Commercial Agriculture	5,000.00	20,000.00	
3.	Layout approval fee	<u>Residential Use</u>	<u>Residential Use</u>	To be paid
(a)	Private layout	3:00 per square Metre	7:00 per square metre	by the applicant

(b)	Community/Individual layout	<p><u>Commercial Use</u> 5: per square Metre</p> <p><u>Residential Use</u> 2:00 per square Metre</p> <p><u>Commercial Use</u> 3: per square metre</p>	<p><u>Commercial Use</u> 10: per square metre</p> <p><u>Residential Use</u> 6:00 per square metre</p> <p><u>Commercial Use</u> 8: per square Metre</p>	
4.	Change of purpose clause	5% of the total development cost.	7% of the total development cost.	To be paid by the applicant

OTHER URBAN AND SEMI-URBAN AREAS ZONE "B" CHARGES

ITEM	DISCRIPTION	OLD RATE IN ₦	NEW RATE IN ₦	REMARK
1.	Site analysis plan			To be paid by consultant
(a)	Residential	750:00	1,500:00	
(b)	Commercial	3,000:00	8,000:00	
(c)	Conner shop/commercial	2,500:00	5,000:00	
(d)	Premises			

2.	Environmental/Impact Assessment			To be paid by consultant
(a)	Industrial	5,000.00	20,000.00	
(b)	Private School	5,000.00	15,000.00	
(c)	Petrol Filling Station	5,000.00	20,000.00	
(d)	Private Clinic	5,000.00	15,000.00	
(e)	Housing Estate	5,000.00	20,000.00	
(f)	Recreational	5,000.00	15,000.00	
(g)	Commercial Agriculture	5,000.00	15,000.00	
(h)	Shopping complex	5,000.00	20,000.00	
3.	Layout approval fee	<u>Residential Use</u>	<u>Residential Use</u>	To be paid by the applicant
(a)	Private layout	3:00 per square Metre	6:00 per square metre	
(b)	Community/Individual layout	<u>Commercial Use</u> 4:00 per square Metre	<u>Commercial Use</u> 8:00 per square metre	

		<u>Residential Use</u> 2:00 per square Metre	<u>Residential Use</u> 5:00 per square metre	
		<u>Commercial Use</u> 2:00 per square metre	<u>Commercial Use</u> 6:00 per square Metre	
4.	Change of purpose clause	3% of the total development cost.	5% of the total development cost.	To be paid by the applicant

**CONTRAVENTION OF USE FROM RESIDENTIAL TO COMMERCIAL:
1206100/1206100028**

S/NO	SUBJECT	FEE ₦	REMARK
1.	Hotels, resorts, entertainment centers etc	3% of market value of the property	Per contravention
2.	All commercial operations, e.g Banks, supermarkets, major retail outlets, printing press, bakeries, chemist etc	3% of market value of the property	Per contravention
3.	Essential services e.g hospitals, school	1.5% of market value of the property	Per contravention

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4.	Other business	1.5% of market value of the property	Per contravention
5.	Mixed land use: Commercial	1.5% of market value of the property	Per contravention
6.	Agriculture	N500/Hectare	Per contravention
7.	Poultry	N1000/Hectare	Per contravention
8.	Orchard	N1000/Hectare	Per contravention
9.	Fish pond	N1000/Hectare	Per contravention
10.	Recreational	N5,000	Per contravention

TOWN PLANNING CHARGES: 1206100/1206100030

S/NO	SUBJECT	FEE N	REMARK
1.	Layout Residential	7.00 / sqm / no of plot	Per plan
2.	Layout commercial Residential	10.00 / sqm / no of plot	Per plan
3.	Change of Purpose Clause	7% of Law of quantity of the propose development	One off

PART VI
SECOND SCHEDULE
ENVIRONMENTAL SURCHARGES, FEES AND TAXES
 (Assessable by the Ministry of Environment or NISEPA)
 (Niger State Environmental Protection Agency Law)

NISEPA SANITATION FEES

City sanitation Fees

1. RESIDENTIAL

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual
RS1	Large detached Duplex	2,000	24,000	2,000	24,000	1,500	18,000	1,200	14,400
RS2	Small detached duplex	1,500	18,000	1,500	18,000	1,200	4,400	950	11,400
RS3	Semi -detached	1,200	14,400	1,200	14,400	950	11,400	750	9,000
RS4	Detached	950	11,400	950	11,400	750	9,000	700	8,400
RS5	Detached black House	750	9,000	750	9,400	700	8,400	500	6,000
RS6	3-4 Bedroom Flat	700	8,400	700	8,400	500	6,000	400	4,800
RS7	1-2 bedroom flat	500	6,000	500	6,000	400	4,800	300	3,600
RS8	Single room apartment	400	4,800	400	4,800	300	3,600	250	3,000

2. GOVERNMENT MINISTRIES/AGENCIES & OTHER OFFICES

CODE DESCRIPTION		RATES							
		MINNA		SULEJA		BIDA &		OTHERS	
		Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual
G01	Very large office (+200)	6,000	72,000	6,000	72,000	4,000	48,000	3,000	36,000
G02	Large office 100-199 people	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000
G03	Medium Office 1 (40-99)	3,000	36,000	3,000	36,000	2,000	24,000	1,000	12,000
G04	Small Office (10-39)	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000
G05	Very small office (1-9)	1,000	12,000	1,000	12,000	500	6,000	300	3,600

3. HOTEL & GUEST HOUSES

CODE DESCRIPTION		RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
HG1	Above 200 Rooms	25,000	300,000	25,000	300,000	20,000	240,000	15,000	180,000
HG2	100-199 Rooms	20,000	240,000	20,000	240,000	10,000	120,000	9,000	108,000
HG3	50-99 Rooms	15,000	180,000	15,000	180,000	9,000	108,000	8,000	96,000
HG4	40-49 Rooms	12,000	144,000	12,000	144,000	8,000	96,000	7,666	92,000
HG5	30-39 rooms	10,000	120,000	10,000	120,000	7,666	92,000	7,000	84,000
HG6	20-29 Rooms	8,000	96,000	8,000	96,000	7,000	84,000	6,000	72,000
HG7	10-19 rooms	7,000	84,000	7,000	84,000	6,000	72,000	6,666	80,000
HG8	1-9 Rooms	6,000	72,000	6,000	72,000	5,000	60,000	4,000	48,000

4. RESTAURANTS AND EATERIES:

CODE DESCRIPTION		RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
RE1	50 seats & above/fast food	12,000	144,000	12,000	144,000	8,000	96,000	7,000	84,000
RE2	30-49 seats	10,000	120,000	10,000	120,000	7,000	84,000	5,000	60,000
RE3	20-29 seats	8,000	96,000	8,000	96,000	5,000	60,000	4,000	48,000
RE4	10-19 seats	7,000	84,000	7,000	84,000	4,000	48,000	3,000	36,000
RE5	1-9 seats	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000

5. COMMERCIAL HOUSES/CENTRE:

CODE DESCRIPTION		RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
CC1	Bakery/ Confectionery	10,000	120,000	10,000	120,000	8,000	96,000	6,000	72,000
CC2	Building Materials Dealer	3,000	36,000	3,000	36,000	1,500	18,000	1,000	12,000
CC3	Block Industry	800	9,600	800	9,600	600	7,200	450	5,400
CC4	Photographers Studio	1,000	12,000	1,000	12,000	800	9,600	600	7,200
CC5	Dry Cleaners	1,000	12,000	1,000	12,000	800	9,600	600	7,200
CC5	Cement Sellers	2,000	24,000	2,000	24,000	1,000	12,000	800	9,600
CC7	Saw Mill/Timber Shed	30,000	360,000	30,000	360,000	20,000	240,000	15,000	180,000
CC8	Saw Mill (one Unit)	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000
CC9	Traders in informat markets	300	3,600	300	3,600	200	2,400	100	1,200
CC10	Hair Saloons	1,500	18,000	1,500	18,000	1,000	12,000	800	9,600
CC11	Panel Beater/ Mechanic	1,000	12,000	1,000	12,000	800	9,600	500	6,000
CC12	Gym/Messege/ Pedicure	1,000	12,000	1,000	12,000	500	6,000	250	3,000
CC13	Fashion Designer	500	6,000	500	6,000	400	4,800	200	2,400
CC14	Bookshops/ Stationery	3,000	36,000	3,000	36,000	1,500	18,000	1,000	12,000

6. HEALTH INSTITUTIONS:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIOA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
HH1	Govt. Hosp. (100 beds & Above)	30,000	360,000	30,000	360,000	20,000	240,000	15,000	180,000
HH2	Govt. Hosp. (70-99 beds)	25,000	300,000	25,000	300,000	15,000	180,000	12,000	144,000
HH3	Govt. Hosp. (50-69 beds)	20,000	240,000	20,000	240,000	12,000	144,000	10,000	120,000
HH4	Govt. Hosp. (30-49 beds)	15,000	180,000	15,000	180,000	10,000	120,000	8,000	96,000
HH5	Govt. Hosp. (10-29 beds)	10,000	120,000	10,000	120,000	7,000	84,000	5,000	60,000
HH6	Govt. Hosp. (1-9 beds)	6,000	72,000	6,000	72,000	4,000	48,000	2,000	24,000
HH7	Private Hosp. (50 beds & Above)	25,000	300,000	25,000	300,000	15,000	180,000	12,000	144,000
HH8	Private Hosp. (30-49 beds)	20,000	240,000	20,000	240,000	12,000	144,000	10,000	120,000
HH9	Private Hosp. (20-29 beds)	15,000	180,000	15,000	180,000	10,000	120,000	8,000	96,000
HH10	Private Hosp. (10-19 beds)	10,000	120,000	10,000	120,000	7,000	84,000	5,000	60,000
HH11	Private Hosp. (1-9 beds)	6,000	72,000	6,000	72,000	4,000	48,000	2,000	24,000
HH12	Medical Laboratory	5,000	60,000	5,000	60,000	3,000	36,000	1,500	18,000
HH13	Pharmacy	10,000	120,000	10,000	120,000	7,000	84,000	5,000	60,000
HH14	Patent Medicine Store	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000
HH15	Medical Equipment Store	5,000	60,000	5,000	60,000	2,500	30,000	1,500	18,000

7. BANKS/OTHER FINANCIAL INSTITUTIONS

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
BF1	Commercial Bank	20,000	240,000	20,000	240,000	15,000	180,000	12,000	144,000
BF2	Micro-Finance Bank	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000
BF3	Central Bank Branch Office	35,000	420,000	35,000	420,000	30,000	360,000	25,000	300,000
BF4	Mortgage Bank	10,000	120,000	10,000	120,000	7,000	84,000	3,500	42,000

8. EDUCATIONAL INSTITUTION:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
E11	Priv. Sch. Pry/Sec (+200 students)	5,000	60,000	5,000	60,000	3,000	36,000	1,500	18,000
E12	Priv. Sch. Pry/Sec (100-200 students)	4,000	48,000	4,000	48,000	2,000	24,000	1,000	12,000
E13	Priv. Sch. Pry/Sec (1-100 students)	3,000	36,000	3,000	36,000	1,500	18,000	800	9,600
E14	Pub. Sch. Pry/Sec (+200 students)	4,000	48,000	4,000	48,000	2,000	24,600	1,000	12,000
E15	Pub. Sch. Pry/Sec (100-200 students)	3,000	36,000	3,000	36,000	1,500	18,000	800	9,600
E16	Pub. Sch. Pry/Sec (1-100 students)	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000

E17	Private Boarding School	8,000	96,000	8,000	96,000	5,000	60,000	2,000	24,000
E18	Public Boarding School	6,000	72,000	6,000	72,000	3,000	36,000	1,500	18,000
E19	Higher Institution (University Polytechnic COE. College of Agric)	50,000	600,000	50,000	600,000	30,000	360,000	25,000	300,000
E20	Higher Institution (Health Technology, Midwifery & others)	20,000	240,000	20,000	240,000	15,000	180,000	10,000	120,000

9. STORES/SUPERMARKETS:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
SS1	Departmental Store	20,000	240,000	20,000	240,000	15,000	180,000	10,000	120,000
SS2	Supermarket	10,000	120,000	10,000	120,000	7,000	84,000	3,500	42,000
SS3	Mini Supermarket	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000
SS4	Provision Store	1,000	12,000	1,000	12,000	800	9,600	500	6,000

10. WORKSHOPS & OTHER RELATED OFFICES:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
WS1	Vehicle Dealer	5,000	60,000	5,000	60,000	3,000	36,000	2,000	24,000
WS2	Printing Press	5,000	60,000	5,000	60,000	3,000	36,000	1,500	18,000
WS3	Showroom- Furniture	5,000	60,000	5,000	60,000	3,000	36,000	1,500	18,000
WS4	Motorcycle/ Bicycle Dealer	2,500	25,000	2,500	25,000	1,500	18,000	1,000	12,000

11. DEPOT & DISTRIBUTORS:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
DD1	Bottling Depot	50,000	600,000	50,000	600,000	30,000	360,000	20,000	240,000
DD2	Mattress Depot	6,000	72,000	6,000	72,000	4,500	54,000	3,000	36,000
DD3	Fuel Depot	60,000	720,000	60,000	720,000	60,000	720,000	60,000	20,000

12. SACHET WATER PRODUCERS/DISTRIBUTORS:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
SW1	Large	20,000	240,000	20,000	240,000	15,000	180,000	10,000	120,000
SW2	Medium	15,000	180,000	15,000	180,000	10,000	120,000	5,000	60,000
SW3	Small	10,000	120,000	10,000	120,000	5,000	60,000	3,000	36,000

13 ELECTRICAL AND ELECTRONIC STORES:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
EE1	Electronic/ Electrical Shop	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000
EE2	Generator/ Refrigerator Shop	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000

14. COMPUTER AND OFFICE EQUIPMENT;

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
CE1	Computer/ Accessory shop	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000
CE2	Office Equipment only	2,000	24,000	2,000	24,000	1,000	12,000	500	6,000

15. FILLING STATION:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
FS1	1-3 Pumps	10,000	120,000	10,000	120,000	6,000	72,000	5,000	60,000
FS2	4-6 Pumps	12,000	144,000	12,000	144,000	8,000	96,000	6,000	72,000
FS3	7-9 Pumps	13,000	156,000	13,000	156,000	10,000	120,000	7,000	84,000
FS4	10 Pumps and above	15,000	180,000	15,000	180,000	13,000	156,000	10,000	120,000
FS5	Mega stations	20,000	240,000	20,000	240,000	15,000	180,000	13,000	156,000

16. CONSTRUCTION COMPANIES/SITES:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
CS1	Big	50,000	600,000	50,000	600,000	40,000	480,000	35,000	420,000
CE2	Small	25,000	300,000	25,000	300,000	15,000	180,000	10,000	120,000

17. MOTOR PARKS:

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGORA		OTHERS	
		Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N	Monthly N	Annual N
MP1	Public Motor Park	10,000	20,000	10,000	120,000	7,000	84,000	5,000	60,000
MP2	Private Motor Park	6,000	72,000	6,000	72,000	5,000	60,000	3,000	36,000

18. CONSTRUCTORS/CONSULTANTS REGISTRATION:

CATEGORY	REGISTRATION FEE N	RENEWAL FEE N
Private Waste Collector (Solid & Liquid WASTE)	200,000 (Valid for 2 years)	50,000 (Every 2 years)
Consultant	150,000 (Valid for 2 years)	30,000 (Every 2 years)
Contractor	10,000 (Below NIM Job) 20,000 (N1-2M Job) 25,000 (N2-3M Job) 30,000 (Above N3M Job)	NO RENEWAL

19. DUMP SITE CHARGES:

TRUCK	CHARGE PER DAY N	DUMP SITE CHARGE!
Compactor	600	
Tipper (12 Tyre capacity)	500	
Tipper (10 Tyre capacity)	400	
Tipper (6 Tyre capacity)	300	
Side loader	300	
Others	200	

**20. LIQUID WASTE EVACUATION RATES (Septic Tank/
Soak away charges)**

TYPE	RATE/CHARGE PER EVACUATION
Commercial Houses	N10,000
Private Houses	N 5,000

S/N	Offence	Penalty (₦)
Disposal of Waste		
1	Failure to keep premises clean, tidy or free from overgrown grasses, odour, weed/ poisonous plants	10,000.00
2	Discharges or disposal of waste at undesignated area.	20,000.00
3	Failure to treat toxic waste generated in accordance to the state Environmental guidelines.	50,000.00
4	Failure to provide suitable liquid waste holding tanks for disposal.	20,000.00
5	Disposal of waste in drainage or water course, gorge, etc	10,000.00
6	Failure to keep undeveloped plot clean and tidy or free of overgrown grasses or weed.	20,000.00
7	Waste collection or disposal without accreditation or license issued by the Authority.	20,000.00
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	10,000.00
10	Failure to keep clean and protect from damage of waste by mechanical or fire means.	10,000.00

11	Removal of waste bin from designated location without approval by Authority,	10,000.00
12	Failure to replace waste bins when destroyed	20,000.00
13	Failure to dispose construction debris at places designated by the Authority or depositing construction materials/waste outside plot boundaries.	20,000.00
Drainage		
14	Failure to provide drainage and maintain at the frontage or side by side of every development.	10,000.00
15	Blocking of drainage causing water r flows into highway or road.	20,000.00
16	Building on water channels or right of way causing environmental degradation	50,000.00
17	Discharge of human excreta into drain, water course, water body etc	20,000.00
Rearing		
18	Rearing of animals within residential dwelling area.	10,000.00 (for each animal)
19	Failure to confine animals (Stray animal)or Birds within premises	20,000.00
20	Keeping animal or bird (cattle or operating a poultry) likely to cause environmental nuisance such as offensive odour or noise	20,000.00

Open Burning		
21	Using firewood or used tyres or cables or refuse to cook or roast food or meat	10,000.00
22	Setting fire to the bush (Bush burning) for any purpose, including farming	10,000.00
23	Farming or fishing or living within forest or wildlife reserve without lawful authority	10,000.00
24	Failure to furnish information or statement which is true in every material particular	10,000.00
25	Failure to comply with any lawful inquiry made by an Authorized officer in accordance with the provisions of the Environmental Laws and Regulations	10,000.00
26	Failure to pay waste disposal fee as and when due to the service provider	10,000.00
Prohibited Places		
27	Selling alcohol or drugs or operating Restaurant or hair dressing or Barbing salon in unauthorized places	20,000.00
28	Constructing a septic tank , sewer -line, incinerator, burial ground or cemetery at undesignated area.	20,000.00
29	Excavating or removing any silt, laterite, earth or material at unauthorized places	10,000.00
30	Driving or parking on any drainage slab or destroying flowers	10,000.00

31	Using a drainage slab or the roadside as drying pad for agricultural produce.	10,000.00
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 laterite, sand, silt or construction materials	20,000.00
35	Failure to provide in the commercial vehicle dust bin/ basket	10,000.00
36	Carrying on any activity amounting to environmental degradation as determined by the Authority	10,000.00
37	Carrying on any human activities capable of causing air pollution (noise pollution)	20,000.00
Public Conveniences		
38	Failure to provide and maintain public conveniences for the customers at petrol station, super markets, cinema, Houses, 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 NIGER State Environmental Protection Authority.	10,000.00

Using Chemicals		
41	Using any dangerous chemicals, Herbicides or any contaminant upon river, Stream Lake, drain, gouge or any water bodies.	10,000.00
42	Storing industrial or commercial goods or waste which likely to cause health a hazard	20,000.00
43	Dumping any contaminants capable of affecting the quality of water from any of its sources	20,000.00
44	Carrying on a business for sale of inflammable articles in any unauthorized area	10,000.00
45	Insulting, manhandling, obstructing or misleading staff of the Authority in the course of his duties	10,000.00
46	Littering street, open space or tenements	5,000.00
Sanitation		
47	Neglecting or refusing to participate in sanitation exercise	5,000.00
48	Failure to keep to restrictions of movement to sanitation days within the hours specified	5,000.00
49	Any person who contravenes any provision of KEPA's Law or any Regulations made commits an offence shall on conviction, where no specific penalty is prescribed	10,000.00
50	Where the defaults subsists, the offender shall be liable to an additional fine of ₦5,000 for every day of offence subsists	5,000.00 (for every day)
51	Any person that embarks on development project requiring Environmental Impact Assessment (EIA) without obtaining approval	20,000.00

**HARMONIZED AGRICULTURAL FARM PRODUCE AND
LIVESTOCK FEES COLLECTION ACROSS THE STATE**

AGRICULTURAL FARM PRODUCE (GRAINS)

S/No.	ITEM	RATE (N) PER BAG
1.	Maize	N100
2.	Guinea corn	N100
3.	Millet	N100
4.	Paddy rice	N100
5.	Milling rice	N200
6.	Beans	N200
7.	Benny seed	N500
8.	Grand nut	N200
9.	Banbara nut	N200
10.	Shea nut	N200
11.	Shea nut oil	N100
12.	Onions	N100
13.	Orange	N100
14.	Melon (unpeel one)	N100
15.	Melon peel one	N200
16.	Cashew nut	N500

SUMMARY OF GRAINS TARIFF

ITEM	VEHICLE	RATE (N)
Maize, guinea corn, millet, paddy rice, Shea nut oil, onions, unpeel Melon.	Trailer/12 tyres	N20,000.00
	Single	N15,000.00
	Packer/canter	N10,000.00
	J5, Bus	N 5,000.00
	Others	N 2,000.00
Milling rice, beans, banbara nut, Shea nut, peel Melon	Trailer/12 tyres	N30,000.00
	Single	N20,000.00
	Packer/canter	N15,000.00
	J5, Bus	N 8,000.00
	Others	N 5,000.00
Benny seed & Cashew nut	Trailer/12 tyres	N40,000.00
	Single	N20,000.00
	Packer/canter	N20,000.00
	J5, & bus	N10,000.00
	Others	N 5,000.00
Palm oil, Shea nut oil Grand nut oil, palm kernel oil & grand nut cake (G&C)	Trailer/12 tyres	N20,000.00
	Single	N15,000.00
	Packer/canter	N10,000.00
	J5, & bus	N 5,000.00
	Others	N 2,000.00
		N100.00 per gallon.
Saw dust	Trailer/12 tyres	N10,000.00
	Single	N 7,000.00
	Packer/canter	N 5,000.00
	Bus and J5	N 2,000.00
	Others	N 1,000.00
		N50,00 per bag.

LIVESTOCK AND FISHERIES		
ITEM	VEHICLE	RATE (N)
Cattle	Trailer	N30,000.00
	12tyres	N25,000.00
	Single	N15,000.00
	Canter/packer	N10,000.00
	J5 and Bus	N 5,000.00
	Others	N 2,000.00
		N 1,000.00 per cattle
Sheep and Goat	Trailer (double deck)	N30,000.00
	Trailer(Single deck)	N20,000.00
	12 tyres (double deck)	N20,000.00
	12 tyres (single deck)	N15,000.00
	Single (double deck)	N 5,000.00
	Single (single deck)	N10,000.00
	Canter/packer (double deck)	N10,000.00
	Canter/packer (single)	N 7,000.00
	J5 and bus	N 5,000.00
	Others	N 2,000.00
		N200.00 per sheep and goat
Special Animal	Trailer/12tyres	N40,000.00
	Single	N30,000.00
	Packer/canter	N20,000.00
	J5 and bus	N10,000.00
	Other	N 5,000.00

FOURTH SCHEDULE

**FEDERAL REPUBLIC OF NIGERIA
NIGER 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) Phone 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)

(12) Email

address_____

(13)

Website_____

(14) Bank

Account_____

(15)

BVN_____

Signature/Thumbprint

Date of Registration

FIFTH SCHEDULE

**FEDERAL REPUBLIC OF NIGERIA
NIGER 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) Phone Number

(5) Assessment Year

(6) Presumptive Tax Payable

(7) Presumptive Tax Paid

(8) Taxpayer Identification Number (TIN)

(9) Nature of Business

(10) Email address

Signature/Thumbprint

Date

Period of Filing	Due Date	Date Filed	Remarks

Signature _____

Date _____

SIXTHSCHEDULE

**FEDERAL REPUBLIC OF NIGERIA
NIGER 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 ₦					

PRESUMPTIVE TAX PAYABLE (assessable by NGSIRS)

S/N	Trade/Business	Micro Business (₦)	Small Business (₦)	Medium Business (₦)
1	Boutiques and other cloth sellers - Adult and Children wear	3,500.00	25,000.00	50,000.00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	3,500.00	15,000.00	30,000.00
3	Confectioneries and Bakeries	3,500.00	30,000.00	50,000.00
4	Barbers and Hair Dressing Saloon	3,500.00	12,000.00	25,000.00
5	Service Providers - Business Centres and Typing Studio, Printers, Thrift Collector	3,500.00	15,000.00	50,000.00
6	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Cafe Operators	5,000.00	15,000.00	30,000.00
7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	3,500.00	15,000.00	25,000.00
8	Photographers/Photo Developers, video and audio recording studios , Refuse, Rentals,	2,500.00	20,000.00	50,000.00
9	Recreational Centre, Bars	25,000.00	50,000.00	100,000.00
10	Travel and Tours Agency	25,000.00	50,000.00	100,000.00
11	Artisans - Masons, Carpenters, POP makers	3,500.00	15,000.00	50,000.00
	Artisans- Vulcanizers, Iron Benders, Cobblers, Painters and Decorators, Plumbers, tillers	3,500.00	5,000.00	10,000.00
12	Petrol, Kerosene and Lubricant Sellers	3,500.00	30,000.00	85,000.00
13	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	3,500.00	15,000.00	50,000.00
14	Transport Workers - Taxi, Bus, lorry, etc.	3,500.00	12,000.00	50,000.00
15	General Trading/Enterprises - Retail and Wholesale, Raw Food	3,500.00	10,000.00	50,000.00

16	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings,	3,500.00	20,000.00	50,000.00
17	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,	2,500.00	20,000.00	50,000.00
18	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	2,500.00	15,000.00	50,000.00
19	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine,	2,500.00	15,000.00	50,000.00
20	Timber Dealers, Tire, Wine and Beer License Operators, Yoghurt.	2,500.00	15,000.00	50,000.00
21	Financial Services - Bureau De Change, Pool Agents and Promoters, Money Lenders.	10,000.00	50,000.00	100,000.00
22	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00
23	Restaurant and Food Sellers	2,500.00	35,000.00	100,000.00
24	Property - Guest House, Lodging, Face to Face Building with not more than ten (10) rooms.	2,500.00	50,000.00	90,000.00
25	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers.	2,500.00	15,000.00	50,000.00
26	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	2,500.00	12,000.00	90,000.00

27	Professional Services - Opticians, Photo lab, Auctioneers. Draughtsman, Maternity Owners, Patent Medicine Store.	2,500.00	30,000.00	85,000.00
28	Entertainment Service, Musicians	10,000.00	15,000.00	50,000.00
29	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	2,500.00	15,000.00	50,000.00
30	Aluminium Fabrication and Products	2,500.00	30,000.00	75,000.00
31	Processors, Producers and Manufacturers - Blocks, Culvert. Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors.	2,500.00	25,000.00	100,000.00
32	Transport Owners	2,500.00	30,000.00	85,000.00
33	All other trades/services covered by the Law but not listed above.	2,500.00	30,000.00	100,000.00

**SEVENTH SCHEDULE
FORM OF AUTHORIZATION TO ACCESS LANDS AND BUILDINGS
BOOKS AND DOCUMENTS**

To _____
_____ (Authorized Officer) _____

The Niger State Internal Revenue Service, by virtue of the powers vested in it by Section 34 of the Niger State Tax (Administration and Consolidation) Law, hereby authorize you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the service of fraud, evasion, wilful default etc., in connection with a Tax due to Government; and whose premises, office, place of management or residence of the Principal Officer, agent, factor or representative is at _____ and for carrying out your assignment there.

We further authorize you, with the aid of any police officer (if necessary), which assistance he is hereby required to give, search and remove (if necessary) such records, books and documents whenever they may be found either in possession of any Person in respect of who the tax remains unpaid.

And for the purpose of this assignment you are hereby authorized, if necessary, with such assistance as aforesaid to break open any building or place in the day time.

2. The particulars of the said arrears of tax are as follows:

Years of assessment

- (i) _____
- (ii) _____
- (iii) _____

No. of Notice of Assessment N:K

SIGNED and issued under the hand of the Chairman, Niger State Internal Revenue Service
at.....this.....day of.....20.....

Chairman
Niger State Internal Revenue Service
Amount of Tax due

EIGHTH SCHEDULE
ESTABLISHMENT, JURISDICTION, AUTHORITY AND
PROCEDURE OF THE TAX APPEAL COMMITTEE

Establishment of the Tax Appeal Committee

1. There shall be established the Tax Appeal Committee (hereinafter referred to as “the Committee) to exercise the jurisdiction, powers and authority conferred on it by or under this Schedule.

Composition of the Committee

2. The Chairman of the Committee shall be a legal practitioner who has been so qualified to practise for a period of not less than 15 years with cognate experience in tax legislation and tax matters.
 - (i) The Chairman shall preside at every sitting of the Committee and in his absence the members shall appoint one of them to be the Chairman.
 - (ii) The quorum at any sitting or hearing of the Committee shall be 3 members.

Qualifications for appointment as a Tax Appeal Commissioner

3. A person shall not be qualified for appointment as a Tax Appeal Commissioner unless he is knowledgeable about the Laws, regulations norms, practices and operations of taxation in Nigeria as well as persons that have shown capacity in the management of trade or business or a retired public servant in tax administration.

Term of Office

4. A Tax Appeal Commissioner shall hold office for a term of 3 years, renewable for a second term of 3 years only from the date on which he assumes his office or until he attains the age of 65 year whichever is earlier.

Resignation and Removal

5. If for reason other than temporary absence, any vacancy occurs in the office of a Tax Appeal Commissioner then the Governor shall appoint another person in accordance with the provisions of this Law to fill the vacancy.

Order constituting a Committee to be Final

6. The question as to the validity of the appointment of any person as a Tax Appeal Commissioner shall not be the cause of any litigation in any court or Committee and no act or proceedings before the Committee shall be called into question in any manner on the ground merely of any defect in the constitution of the Committee.

Registrar of the Committee

7. (1) The Governor shall appoint for the Committee a Registrar who shall be:
- (a) subject to the general control of the Tax Appeal Commissioners, be responsible for keeping records of the proceedings of the Committee; and
 - (b) be the Head of the Secretariat and responsible for:
 - (i) the day-to-day administration, and
 - (ii) the direction and control of all other employees of the Committee
- (2) The official address of the Committee appointed for each zone shall be published in the State Gazette.

Other Staff of the Committee

8. (1) The Governor shall appoint such other employees as he may deem necessary, or may delegate their appointment to the State Civil Service Commission, for the efficient performance of

the functions of the Committee and the remuneration of persons so employed shall be determined by the Governor or as he may delegate.

- (2) It is declared that employment in the Committee shall be subject to the provisions of the pension legislation applicable in the State and, accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed by such legislation.

Jurisdiction of the Committee, etc

9. (1) The Committee shall have power to adjudicate on any disputes or matter arising from such tax or revenue legislation applicable in the State (hereinafter referred to as the revenue Law and any other Law contained in or specified in the First Schedule to this Law or other Laws made or to be made from time to time by the National Assembly or the State House of Assembly.
- (2) The Committee shall apply such provisions of the revenue Laws as may be applicable in the determination or resolution of any dispute or controversy before it.

Criminal Prosecution

10. Where in the course of its adjudication, the Committee discovers evidence of possible criminality, the Committee shall be obliged to pass such information to the Service, the Chambers of the Attorney-General of the State or any other relevant Law enforcement agency.

Appeals from Decisions of the Service

11. If the Service is aggrieved by the non-compliance by a person in respect of any provision of the tax Laws, it may appeal to the Committee where the person is resident giving notice in writing through the Registrar of the Committee.
12. (1) A notice of appeal to be given under the provisions of this Section shall be given in writing to the Service and shall set out:
 - (a) the name and address of the Appellant;
 - (b) the official number and the date of the relevant notice of assessment;
 - (c) the amount of the assessed tax in dispute;
 - (d) the precise grounds of appeal against the assessment;
 - (e) the address for service of any notice or other documents to be given to the appellant; and
 - (f) the date on which Appellant was served with notice of refusal by the Service to amend the assessment as desired.
- (2) As soon as may be after receipt of a notice of appeal, the Registrar of the TAC (in this Law referred to as "the Registrar") shall, having regard to the grounds of appeal and to any relevant provisions of this Law, disclose and deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing.
- (3) A notice or other documents to be delivered to or served on the TAC shall be addressed to the Registrar and be

- delivered at, or sent by registered post, to the Committee's official address.
- (4) An appellant may discontinue an appeal by him under this section upon giving notice to the Registrar in writing any time before or during the hearing of the appeal.
- (5) Notwithstanding that a notice of appeal against an assessment has been given by an appellant under this section, the Service may revise the assessment in agreement with the taxable person, and on notice of the agreement being given in writing by the Service to the Registrar at any time before the hearing the appeal shall be treated as being discontinued.
- (6) On the discontinuance of an appeal under this section, the amount or revised amount of the assessment, as the Service may determine, shall be deemed to have been agreed upon between the tax authority and the appellant under section 57(3) of the Personal Income Tax Act.
13. (1) The Committee shall as often as may be necessary, meet to hear appeals in any town where an office of the Service is situated and at any such meeting:
- (a) any three or more Appeal Commissioners may hear and decide an appeal: and
- (b) the Appeal Commissioners present shall elect one of them to be the Chairman for the meeting in the absence of the substantive Chairman of the TAC.
- (2) An Appeal Commissioner who has a direct or indirect financial interest in a taxable person or being a relative of a person having such an interest, and having knowledge

thereof, shall, when any appeal by such taxable person is pending before the TAC, declare such interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting or the hearing of that Appeal.

- (3) The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant, and the taxable person is or has been a client of that Appeal Commissioner five years before the date fixed for the hearing.
- (4) The Registrar of the Committee shall give seven clear working days' notice to the Service and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the TAC has fixed a date at the hearing.
- (5) All notices, receipts and documents, other than decisions of the TAC may be signed under the hand of the Registrar.
- (6) All appeals before the Committee shall be held in public.
- (7) A taxable person who appeals against an assessment shall be entitled to be represented at the hearing of the appeal but if the person intended by the taxable person to be his representative in an appeal is unable for good cause to attend the hearing, the Committee may adjourn the hearing to such reasonable time as it thinks fit, or admit the appeal to be made by some other person or by way of written statement.
- (8) The onus of proving that the assessment complained of is excessive shall be on the appellant.

- (9) At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Committee or the court hearing the appeal in the first instance that:
- (a) the appellant has, contrary section 44(1) of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;
 - (b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - (c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Committee or, as the case may be, the Committee may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount, on - account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.
- (10) If the appellant fails to comply with an order under subsection (9)(c) of this Section, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to the assessment.
- (11) The Committee may confirm, reduce, increase or annul the assessment or make such order thereon as it deems fit.

- (12) The decision of the Committee shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Service by the Registrar, on a request within two weeks of the decision.
- (13) Where, on the hearing of an appeal:
- (a) no accounts, books or records relating to income or profits were produced by or on behalf of the appellant;
 - (b) those accounts books or records were so produced but the Committee rejected the same on the ground that it has been shown to its satisfaction that they were incomplete or unsatisfactory;
 - (c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary without showing reasonable cause;
 - (d) the appellant or a person employed, whether confidentially or otherwise, by the appellant or his agent, has refused to answer any question put to him by the Committee, without showing any reasonable cause, the Chairman of the Committee shall record particulars of the same in his written decision.
- (14) The Chief Judge of the State may, make rules prescribing the procedure to be followed in the conduct of appeals before the Committee.

14. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service on the appellant or on the person in whose name the appellant is chargeable.
- (2) Notwithstanding that a further appeal may be pending, tax shall be paid in accordance with the decision of the Committee within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section, and proceedings may be taken for its recovery in accordance with the provisions of this Law.
15. (1) Subject to the provisions of section 53 of this Law, a taxable person who decides to appeal against an assessment made on him by the decision to the Committee shall give notice of further appeal to the High Court of the State in writing to the Service within 30 days after the date on which the decision was given.
- (2) Where a Committee has not been constituted under this Law or the number of Commissioners available is inadequate for a proper hearing of an appeal against an assessment made on a taxable person, the taxable person who is aggrieved by the assessment and has been unable to agree with the Service in the manner provided in Section 32(4) of this Law and Section 57(3) of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State as a tribunal of first instance upon giving notice in writing to the Service within thirty days after the date of service of notice of the refusal by the Service to amend the assessment as desired.

- (3) If the Service is dissatisfied with a decision of the Committee it may appeal against that decision to the High Court upon giving notice in writing to the other party to the appeal within 30 days of the decision, which it is appealing.
- (4) All parties to an appeal shall be given seven clear working days' notice of the date fixed for the hearing of the appeal unless rules made hereunder otherwise provide.
- (5) If on the hearing of an appeal from the decision of the Committee a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:
 - (a) Rule 13 Sub-Rule (13)(a) of Eighth Schedule to this Law, the High Court shall dismiss the appeal;
 - (b) Rule 13 Sub-Rule (13)(b) of Eighth Schedule to this Law, the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having being incomplete or unsatisfactory, as the Court may deem sufficient;
 - (c) Rule 13 Sub-Rule (13)(c) and (d) of Schedule Seven to this Law, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.
- (6) Notwithstanding the provisions of section 67 of the Personal Income Tax Act, if in a particular case the Judge, from information given at the hearing of the appeal is of the opinion that tax is not recovered, he may, on application being made by or on behalf of the Service, require the

- appellant to furnish within such time as may be specified the tax assessed, which shall immediately become payable and recoverable.
- (7) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and there shall be a sum fixed by the Judge.
- (8) The Chief Judge of the High Court may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.
- (9) An appeal against the decision of a Judge shall lie to the Court of Appeal within 30 (thirty) days of the decision of the Judge and thereafter to the Supreme Court.
16. (1) Where no valid appeal against a tax assessment has been lodged within the time limited by Section 53 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made by the Service or agreed to under the provisions of this Law as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax payable thereon.
- (2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovering of tax, and to any penalty under this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax payable under any claim made under

a provision of this Law or of which has been agreed to by the Service or determined on an appeal against a refusal to admit that claim.

PROVIDED that, where an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Service on account of the tax charged by the assessment, shall be paid; and nothing in section 57 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same fact, which has been determined for that year of assessment under sub section (3) of that section or an appeal.

Procedure Before Tax Appeal Committee

17. (1) Tax Appeal Commissioners shall meet to hear appeals as often as is necessary.
- (2) Where a Tax Appeal Commissioner has a direct or indirect financial interest in any appeal pending before the Committee or where the taxable person is or was a client of that Tax Appeal Commissioner in his professional capacity, he shall declare such interest to the other Tax Appeal Commissioners and refrain from sitting in any meeting for the hearing of the tax appeal.
- (3) The Registrar to the Committee shall give 7 clear days' notice to the Service and to the appellant of the date and place fixed for the hearing of each appeal except in respect of any adjourned hearing for which the Tax Appeal Commissioners have fixed a date at their previous hearing.

- (4) All notices, documents, other than decisions of the Committee, shall be signified under the hand of the Secretary.
 - (5) All appeals before the Tax Appeal Commissioners shall be held in public.
 - (6) The onus of proving that the assessment complained of is excessive shall be on the appellant
 - (7) The Committee may, after giving the parties an opportunity of being heard, confirm, reduce, increase or annul the assessment or make any such order as it deems fit.
 - (8) Every decision of the Committee shall be recorded in writing by the Chairman and a certified copy of such decision shall be supplied to the appellant or the Service by the Secretary, upon a request made within 30 days of such decision.
18. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service upon the taxable person or upon the person in whose name such taxable person is chargeable.
- (2) An award or judgment of the Committee shall be enforced as if it were a judgment of the High Court upon registration of a copy by the party seeking to enforce the award or judgment with the Chief Registrar of the High Court by the part seeking to enforce the award or judgment.

Appeal to the High Court of Niger State

19. (1) Any person dissatisfied with a decision of the Committee constituted under this Schedule may appeal against such decision to the High Court of Niger State (“the High Court”) upon giving notice in writing to the Secretary to the

Committee within 30 days after the date on which such decision was given.

- (2) A notice of appeal filed pursuant to Sub-Rule(1) of this Rule shall set out all the grounds of fact, Law or mixed Law and fact upon which the appeal is based.
- (3) Upon receipt of a notice of appeal under Sub-Rule(1) or (2) of this Rule, the Registrar of the Committee shall cause the notice to be given to the Chief Registrar of the High Court along with all the exhibits tendered at the hearing before the Committee to the Secretary within 30 days after the date on which such decision was given.
- (4) The Chief Judge of the High Court may make rules providing for the procedure in respect of appeals made under this Law and until such rules are made, the High Court Rules relating to hearing of appeals shall apply to the hearing of an appeal under this Law.

Right to Legal Representation

20. (1) A complainant or appellant, as the case may be, may either appear in person or authorize one or more legal practitioners or any of its officers to represent him or its case before the Committee.
- (2) Every individual or company in a case before the Committee shall be entitled to be represented at the hearing of an appeal by a solicitor or chartered accountant or adviser provided that, if the person appointed by the taxable person to be representative in any matter before the Committee is unable for good cause to attend hearing thereof, the Committee may adjourn the hearing for such

reasonable time as it deems fit, or admit the appeal made by some other person or by way of a written address.

Application of Statute of Limitation

21. No statute of limitation shall apply to any matter brought before the Committee or High Court.

Powers and Procedures of the Committee

22. (1) The committee may make rules regulating its procedures.
- (2) The Committee shall, for the purposes of discharging its functions under this Law, have power to:
- (i) summon and enforce the attendance of any person via the process of the High Court of the State and examine him on oath;
 - (ii) require the discovery and production of documents;
 - (iii) receive evidence on affidavits;
 - (iv) call for the examination of witnesses or documents;
 - (v) review its decisions;
 - (vi) dismiss an application for default or deciding matters ex-parte;
 - (vii) set aside any order of dismissal of any application for default or any order passed by it ex parte; and
 - (viii) do anything, which in the opinion of the Committee, is ancillary to its functions under this Schedule.
- (3) Proceedings before the Committee shall be deemed to be a judicial proceeding and the Committee shall be deemed to be a civil court for the purposes of this Law.

Costs

23. Each party to an appeal shall bear its own cost.

Further Appeals

An appeal against the decision of the High Court at the instance of either party shall lie to the Court of Appeal.

FIRST SCHEDULE

I assented this 22nd day of October 2022 Time 7:01am

Alhaji Abubakar Sani Bello
Governor of Niger State

SECOND SCHEDULE

I withheld assent this day of 2022 Time

Alhaji Abubakar Sani Bello
Governor of Niger State

THIRD SCHEDULE

I, **Abdullahi M. Kagara**, Clerk to the Legislature of Niger State hereby certify that this Law has been passed in accordance with Sub-Section 3 of Section 100 of the Constitution of the Federal Republic of Nigeria 1999. This printed impression has been carefully compared by me with the Bill, which has been passed by the Legislature and found by me to be a true and correctly printed copy of the said Bill.

ABDULLAHI M. KAGARA
Clerk to the Legislature

