



IMO STATE OF NIGERIA
2011, LAW NO. 20

A Law to make provisions for the Imo State Tourism and Infrastructural Development Levy and related matters.

Long Title

BE IT ENACTED by the Imo State House of Assembly of Nigeria as follows:

Enactment

1. This Law may be cited as the Imo State Tourism and Infrastructural Development Levy Law; 2011.

Citation/

2. In this Law, unless the context otherwise requires;

Interpretation

"Board" means the Imo State Board of Internal Revenue;

"Governor" means the Executive Governor of Imo State;

"Late remittance" means remittance after 7 working days;

"Levy" means the Tourism and Infrastructural Development fees, fines, etc. imposed under this law;

"State" means Imo State of Nigeria.

3. Subject to the provision of this Law all Business engaged in the use of Tourism, Leisure services, Transport, Communication, Education, Oil and Gas operating in Imo shall pay Tourism and infrastructural Development Levy.

*Establishment of
Tourism and
Infrastructural
Development
Levy*

4. This Levy shall be used for the development and sustenance of Tourism facilities and infrastructure in the State.

*Services to which
this law applies*

1. From the commencement of this Law any person that utilizes the services of, or engages in the businesses specified in Subsection (2) of this section shall pay an amount to be prescribed by the Board of Internal Revenue and approved by the Governor and ratified by the House of Assembly.

2. The Enterprises to which this applies shall include the following:
- Hotels, Guest Houses, Lodges, Restaurants, Fast food Centres and Catering Services.
 - Tourism Camps, Resort and Leisure Parks.
 - Private Educational Institutions
 - Travel Agents and Tour Operators
 - Oil and Gas
 - Oil exploration and prospecting Companies
 - Petrol Filling Stations
 - Communication and Allied Companies
 - Markets, Warehouses, Containers and Dumps
 - Financial Institutions
 - Commuter Manifest Schemes
 - Motor Parks (NARTO & NURTW)
 - Private Hospitals
 - Quarrying, Excavating and Mining Companies
 - Industries
 - Residential buildings
 - Commercial buildings

5. The enterprises listed in Section 4(2) above shall keep proper records of account in relation to all their transactions and make same available for inspection, on demand, by officials of the Board of Internal Revenue or such agents as may be authorized for the purpose.

Inspection of
Records

6.(1) It shall be the duty of the Imo State Board of Internal Revenue, in this Law referred to as the "Board" to collect or appoint agents to collect the Levy, subject to the provisions of this Law.

Authority to the
Levy

(2) Unless otherwise prohibited by the Board, each enterprise to which this Law applies shall be an automatic agent of the Board for the collection of the Levy.

(3) The Board may, as it deems fit for the effective implementation of the Law, appoint some other person(s) other than the proprietor of any particular enterprise, as agent(s) for the collection of this Levy.

(4) All agents shall ensure that proceeds collected with regard to this law are remitted to the designated bank account within seven days of collection.

7. For the efficient collection of the Levy and implementation of other provisions of this Law, the Board shall:

*Modalities for
collection and
remittance of the
Levy*

- a) Open and maintain a Tourism and Infrastructural Development Levy account in the name of the State Government into which all levies collected under this Law shall be paid. Expenditure from this account shall only be made upon the prior approval of the Governor.
- b) Keep proper records of the collection and remittance of the Levy by enterprises concerned or agents duly appointed by the Board for the collection of the Levy.
- c) Ensure that the enterprises, business or outfits remit all sums collected as Levy into the designated account within seven days from the date of collection.
- d) Set aside 15% of the revenue collected under this law to develop/promote state constituencies tourism and infrastructural development in collaboration with the Members of the Imo State House of Assembly.
- e) Direct the affected enterprises or businesses to reflect the levy payable in their business receipts and financial records;
- f) Issue receipts and clearance certificates to appropriate enterprises, businesses or agents as evidence of collection and remittance of the Levy.
- g) Regularly monitor the activities of the enterprises or agents to ensure strict compliance with the provisions of this Law.

8. The following acts or omissions, by any person or enterprise to which this Law applies, or by a duly appointed agent, shall constitute offences with regard to this Law:

Offences

- (a) Failure to pay any levy imposed under this law;
- (b) Failure or refusal to collect the levy specified under this law.

- (c) Failure to remit the sum collected as Levy or any part thereof to the designated account;
- (d) Late remittance of Levy upon collection;
- (e) Concealment or falsification of records with regards to the Levy or transactions to which this Law applies;
- (f) Use of fake receipts with regard to transactions to which this Law applies;
- (g) Collection of any sum as Levy above or below the appropriate sum calculated in accordance with the stipulations of the Law;
- (h) Obstructing any official or agent duly appointed by the Board from carrying out his/her other lawful duties with regard to the enforcement of this Law; and
- (i) Any other act or omission that constitutes a breach of the provisions of this Law.

9.(1) If any person contravenes the provisions of Section 8 of this Law, such a person shall be liable to the following penalties;

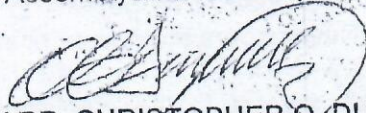
Penalties

- (a) In the case of subsection (a), (b), (c) and (d) of Section 8, payment of the full amount lost by Government arising from the contravention of this Law, and a penalty of ten percent (10%) per day from the date the amount became due until the date of full remittance to the designated bank account; and
- (b) In every other case, that is, subsections (e-i) the offending person shall face criminal prosecution; and shall be liable on conviction to a term of six months imprisonment or a fine equivalent to the sum lost by Government arising from the offence and in any case not less than one hundred thousand naira (N100,000.00), or to both fine and imprisonment as the court may deem fit.

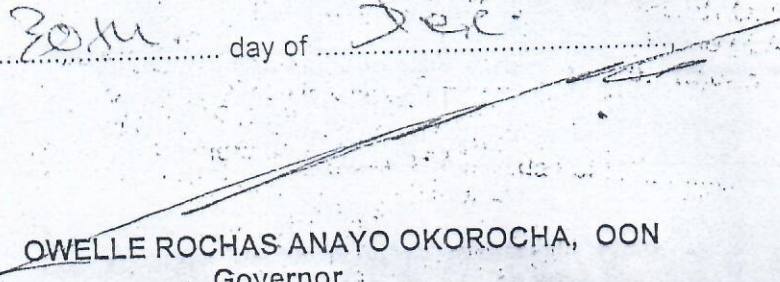
- (2) Without prejudice to the provisions of subsection (1) (b) of this section, the Board shall have powers to publish in any of the National/Local Newspapers the names of such offenders.
10. The Board shall, subject to the provisions of this Law set out modalities for the efficient and effective implementation of this Law including the method of collection and remittance of the levy and shall have power to make such regulations as it deems necessary in that regard.

Power to make
Regulations

This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly and found by me to be a true and correct printed copy of the said Bill.


BARR. CHRISTOPHER O. DURU
Clerk/Perm Sec of the House of Assembly
Imo State of Nigeria

Assented to by me this day of
2011


OWELLE ROCHAS ANAYO OKOROCHA, OON
Governor
Imo State of Nigeria



Assent withheld by me this day of
2011

OWELLE ROCHAS ANAYO OKOROCHA, OON
Governor
Imo State of Nigeria

Passed again by the Imo House of Assembly by two-thirds majority this
..... Day of, 2011.



RT. HON. CHIEF BEN UWAJUMOGU
Speaker
Imo State House of Assembly