



CROSS RIVER STATE OF NIGERIA

LAW NO. 5 (2008)

A Law to amend the Cross River State Tourism Development Levy Law 2007 and for matters connected therewith

Long title

Commencement

Enactment

BE IT ENATED by the Cross River State House of Assembly as follows –

Amendment of
Tourism Law.

1. The Cross River State Tourism Development Levy Law 2007, is hereby amended as follows -

By delete section 2 thereof and substituting therefore the following new section

~~“2 (1) from the commencement of this law any person that utilizes the services of, or purchases products from, leisure and tourism enterprises in the State as specified in sub-section (2) below, shall pay 5% of gross value of services rendered or products purchased as Levy to the State Government.~~

(2) The Enterprises to which this Levy applies shall include the following -

- (a) Hotels;
- (b) Guest Houses;
- (c) Lodges;
- (d) Resorts and leisure parks;
- (e) Tourism camps;
- (f) Travel Agents/Tour operators; and
- (g) Restaurants/Bars.

(3) The Tourism Bureau shall, from time to time, in conjunction with the Board, undertake the classification of restaurants and bars, and after such classification this Levy shall apply only to category A thereof”.

2. this Law may be cited as the Cross River State Tourism Development Levy (Amendment) Law 2008, and shall be deemed to have come into force on the

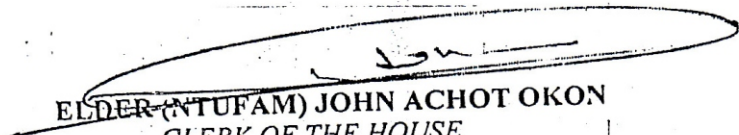
Short Title and
Commencement

..... 26th day of September 2008

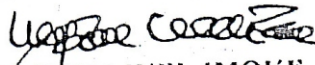
Cross River State Waterfront Infrastructure Management Agency Law, 2015

2.

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


ELDER (NTUFAM) JOHN ACHOT OKON
CLERK OF THE HOUSE

I assent


SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 26th Day of September 2008