

Cross River State Taxes and Levies Law



CROSS RIVER STATE OF NIGERIA

LAW NO. 4 (2007)

A Law to make provisions for the collection of taxes and levies by the State and Local Governments in the State and for matters connected therewith.

Long Title.

Commencement.

BE IT ENACTED by the Cross River State House of Assembly as follows --

Enactment.

1. (1) With effect from the date of commencement of this Law, the State Government and the local governments shall be responsible for collecting the taxes and levies listed in Schedule 1 and 11 of this Law, respectively.

Responsibility for collecting certain taxes and levies.

(2) The Commissioner may, on the advice of the Joint State Revenue Committee prescribe regulations for the enforcement of this Law.

2. (1) Notwithstanding anything contained in any other enactment or law, no person, other than the appropriate tax authority, shall assess or collect on behalf of a Government any tax or levy listed in the Schedules to this Law, and members of the police force shall only be used in accordance with the provisions of the tax laws.

Assessment and collection of taxes.

(2) A Government shall not appoint any person or body as agent for the purpose of collecting any levy or tax on its behalf, provided that a consultant may be appointed for purposes other than the collection of taxes and levies.

(3) No person including a tax authority shall mount a road block in any part of the state for the purpose of collecting any tax or levy.

(4) No tax or levy shall be assessed, levied or collected by the state unless provided for by law.

(5) No local government shall assess, calculate and collect any tax, levy or fee unless such tax, levy or fee has been prescribed under a bye-law enacted by the appropriate legislative house.

3. A person who -

Offences.

(a) collects or levies any tax or levy;

(b) Mounts a road block or causes a road block to be mounted for the purpose of collecting any tax or levy;

In contravention of section 2 of this Law, is guilty of an offence and liable on conviction to a fine of N50,000.00 or imprisonment for three years or both such fine and imprisonment.

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Interpretation.

4. In this Law, unless the context otherwise requires -

“Business Premises” means the premises of any commercial entity of whatever nature registered with the Corporate Affairs Commission under CAMA.

“CAMA” means Companies and Allied Matters Act.

“Commissioner” means the Commissioner for Finance of the State.

“Government” means the State or Local Government .

“Hoarding” includes billboard.

“Joint State Revenue Committee” means the Joint State Revenue Committee established under section 92 of the Personal Income Tax Act Cap P8 Laws of the Federation of Nigeria.

“Kiosk” includes any small structure or small selling space in which services are offered or merchandise is sold.

“Levy” includes any fee and charge.

“Local Government Roads” means roads built and maintained by a Local Government Council.

“Shop” means a building for the conduct of business not incorporated under CAMA.

“State” means Cross River State of Nigeria.

“Tax Authority” means -

- (a) the State Board of Internal Revenue or a Local Government Revenue Committee; or
- (b) a Ministry, Government department or any other Government body charged with responsibility for assessing or collecting the particular tax;

“Wrong Parking Charge” means the prescribed penalty for parking on a designated place on which a “no parking” sign has been placed.

Short Title and Commencement.

5. This Law may be cited as the Cross River State Taxes and Levies (Approved List) Law, 2007.

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SCHEDULE 1

TAXES AND LEVIES TO BE COLLECTED BY THE STATE GOVERNMENT

1. Personal income tax in respect of –
 - (a) Pay-As-You-Earn (PAYE); and
 - (b) Direct taxation (self-assessment)
2. Withholding tax (individuals only).
3. Capital gains tax (individuals only).
4. Stamp duties on instruments executed by individuals.
5. Pools betting and lotteries, gaming and casino taxes.
6. Road taxes.
7. Business premises registration fee in respect of –
 - (a) ~~Urban areas as defined by each state, maximum of –~~
 - (i) ₦10,000 for registration; and
 - (ii) ₦5,000 per annum for renewal of registration
 - (b) Rural areas –
 - (i) ₦2,000 for registration
 - (ii) ₦1,000 per annum for renewal of registration
8. Development levy (individuals only) not more than ₦100 per annum on all taxable individuals.
9. Right of Occupancy fee on land owned by the State Government in urban areas of the State.
10. Urban Development Tax.

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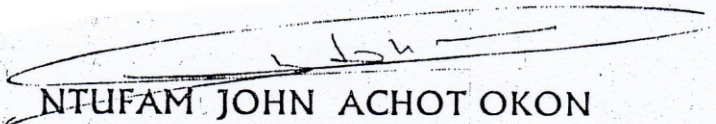
SCHEDULE 11

TAXES AND LEVIES TO BE COLLECTED BY THE LOCAL GOVERNMENT

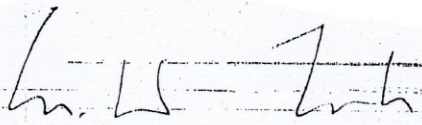
1. Shops and kiosks rates.
2. Tenement rates.
3. On and off liquor license fees.
4. Slaughter slab fees.
5. Marriage, birth and death registration fees.
6. Naming of street registration fee.
7. Right of Occupancy fee on lands in rural areas, excluding those collectable by the Federal and State Government.
8. Market taxes and levies.
9. Motor park levies.
10. Domestic animal license fees.
11. Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
12. Cattle tax payable by cattle farmers only.
13. Merriment and road closure levy.
14. Radio and Television Licenses fees (other than radio and Television transmitter):
15. Vehicle radio license fees (to be imposed by the Local Government of the State in which the car is registered).
- X 16. Wrong parking charges.
17. Public convenience, sewage and refuse disposal fees.
18. Cemetery or burial Permit.
19. Religious places establishment permit fees.
20. Out-door advertisement and hoarding permit fees.
21. Haulage Charges on Local Government roads.

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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.


NTUFAM JOHN ACHOT OKON
CLERK OF THE HOUSE

I assent


DONALD DUKE
GOVERNOR
CROSS RIVER STATE

MADE at Calabar this 17th Day of April 2007.