



CALABAR MUNICIPAL GOVERNMENT  
**CALABAR MUNICIPAL LEGISLATURE**  
CROSS RIVER STATE OF NIGERIA

CMLC BYE-LAW NO. 001 (2014)

**SPONSORS:**

Majority Leader: Hon. Effiwatt Eya

Deputy Majority Leader: Hon Oku Ita

A BYE –LAW FOR THE HARMONISED TAXES, LEVIES AND CHARGES IN CALABAR MUNICIPAL GOVERNMENT ENVIRONMENT AND OTHER MATTERS CONNECTED THEREWITH.

BYE-LAW NO. 001 (2014)

A Bye-law for the harmonization of all Taxes, Levies and Charges in Calabar Municipal business environment, which include but not limited to all motor parks, markets and business premises within the Local Government area.

IN THE EXERCISE of the powers conferred upon the Calabar Municipal Government Legislative Council Section 3 Sub (1) of the Cross River State Local Government Law (2007) and all other powers enabling it in that behalf, the Calabar Municipal Legislative Council hereby make the following Bye-law.

BE it enacted by the Calabar Municipal Government Enactment Legislative Council as follows .

#### SCHEDULE I

(1A) With effect from the date of commencement of this Bye-law, operators of motor park, markets and business premises in Calabar Municipal Government Area shall pay a specified fees as prescribed in the fee schedule of this bye law. Commencement

(B) That for the purpose of this Bye-law, there shall be an harmonized tax schedule as included herein , which shall be the approved harmonised tax types and tax rates, in all Motor parks, Markets and Business premises in Calabar Municipal Government Area. Establishment

2) Notwithstanding the provisions of this Bye-law or any other Bye-law, the Legislative Council in the discharge of its Legislative oversight functions as provided above hereby approve the Harmonization and Consolidation of all Tax types and Tax rates as included herein. This harmonization and consolidation is considered necessary, as a means to eradicate multiple taxes on businesses and enterprises operating in Calabar Municipal Government Area and improve the collection and compliance level. Assessed Value

3) The Executive Chairman of Calabar Municipal Government Area shall be the Authority laid upon the responsibility for the implementation of these harmonised and consolidated tax types and rates as stated herein.

Authorised  
Body

(4)(A) Notice shall be given by the Executive Chairman of Calabar Municipal Government, under the provisions hereof, of the on which the harmonised and consolidated tax types and rates shall become effective and payable. Tariff

Notice of the new harmonised and consolidated tax types and rates may be given either by means of either a Demand notice or circular, or by affixing a notice in such public or conspicuous places within the area as the Revenue Committee may deem necessary and/or by publishing a copy of the harmonised and consolidated tax types and rates in one or more newspapers circulating in the Local Government Area.

(5) (A) From the commencement of this Bye-law, the harmonised and consolidated tax types and rates payable to the Local Government shall be as provided in the schedule hereof.  
(B) The Local Government shall ensure that notices showing approved rates and levies, the applicable rate and the exact time of payment are pasted at conspicuous places in all the revenue offices of the Local Government Area.

(6) (A) The Executive Chairman shall have the exclusive power to designate Revenue Collectors.

Revenue  
Collector

(B) The Revenue Collectors shall wear identification badges and/or vest with a clear inscription of their names and official capacity.

(C) The Revenue Collectors shall produce identity card and certificate or warrant-

(i) Issued by the Local Government Authority and;

(ii) Setting out his full name and stating that he is authorized to exercise the functions of a revenue collector. This shall be sufficient evidence that the revenue collector is duly

authorized for the purpose of this Bye-law.

(D) It shall be illegal for the Local Government to use any consultant(s) for the purpose of assessment and collection of any taxes, levies and charges that are stated in the schedule to this Bye-law.

(7) (A) The Revenue collectors shall have the powers to enter into any premises at all reasonable times for the purposes of demanding and collecting taxes, levies and charges on behalf of the Local Government Council.

Duties of Revenue Collector

(B) A reasonable time shall be between the hours of 8.00am and 5.00pm.

(8) It shall be the duty of every business and enterprise within the Local Government Area to pay and show on demand evidence of payment to the Revenue collector of the taxes, levies and charges prescribed in the schedule to this Bye-law.

Duties of the Public

(9) All Revenue Collectors shall issue a receipt in the form authorized by the Local Government Council in respect of any taxes, levies and charges paid hereunder.

Form of Receipt for Taxes

For the purpose of this Bye-law, all forms of collection shall be automated.

(10) All persons to which this Bye-law applies shall pay to the Local Government all taxes, levies and charges in the manner prescribed in the schedule hereto.

Payment of Taxes

(11) The Local Government may, prosecute defaulters at the Revenue Court for the purpose of enforcing the collection of taxes, levies and charges.

Revenue Courts

(12) (A) Any person who contravenes the provisions of this Bye-law by refusing to pay taxes, levies and charges as per the schedule hereto, shall be guilty of an offence and liable on conviction:

Offences and Penalties

(i) For first offence to a fine not exceeding 200% of the tax, levy or charge payable hereunder or to imprisonment for a term not

exceeding three months or both.

(ii) And for each subsequent offence, to a fine not exceeding 300% of the tax, levy or charge payable hereunder or to imprisonment for a term not exceeding six months or both;

(iii) In addition to the penalties imposed above, the taxes, levies and charges payable shall be regarded as debt due to the Local Government Council and shall be recoverable as such.

(B) Any person who;

(i) Collects or attempts to collect any tax, levy or charge that is not listed in the schedule to this law; or

(ii) Collects or attempts to collect any tax, levy or charge without due authority and Identification; or

(iii) Mounts a roadblock or causes a road or street to be closed for the purpose of collecting any tax, levy or charge commits an offence and shall be liable on conviction to a fine of fifty thousand naira (N50, 000) only or imprisonment for three (3) months or both.

(C) Any person designated for the administration of this Bye-Law or employed in connection with the assessment and collection of taxes, levies and charges who:

(i) Demands from anyone an amount in excess of the published taxes, levies and charges hereunder or

(ii) Fails to remit revenue collected as at when due; or

(iii) Withholds for his own use or otherwise any portion of the revenue collected; or

(iv) Renders a false return, whether orally or in writing of the amount of revenue collected or received by him; or

(v) Defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Local Government Council or any member of the public for the purposes of this Bye-law; or

(vi) Steals or misuses Local Government Council documents for the purpose of this Bye-law; or

(vii) Compromises on the assessment or collection of any tax, levy and charges, commits an offence and shall be liable on conviction to a fine not exceeding 500% of the sum in question and imprisonment for a term not exceeding six (6) months,

D (i) Any person who collects or attempts to collect any tax, levy or charge while armed with an offensive weapon commits an offence and shall be liable on conviction as prescribed by the Criminal Code; or

(ii) Any person who, while armed with an offensive weapon under the provision of this Bye-law, causes injury to any officer or authorised agent of the Local Government Council in the discharge of their functions under this Bye-law, commits an offence and shall be liable on conviction as prescribed by the Criminal Code; or

(iii) Any person who, in collecting or attempting to collect any tax, levy or charge mounts a road block or causes a road or street to be closed for such purpose commits an offence and shall be liable on conviction to a fine of fifty thousand naira (N50,000) only or imprisonment for three (3) months or both.

(iv) Any person who collects or attempts to collect any tax, levy or charge without due authority and identification shall be liable on conviction as prescribed by the Criminal Code; or

(E) Any person or agency appointed for the administration of this Bye-Law or employed in connection with the assessment and collection of tax, levy and charge who:

(i) Demands from anyone an amount in excess of the authorised assessment of the levy; or

(ii) Fails to remit revenue collected as at when due; or

(iii) Withholds for his own use or otherwise any portion of the revenue collected; or

(iv) Renders a false return, whether orally or in writing of the amount of revenue collected or received by him; or

(v) Defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Local Government Council or any member of the public; or

(vi) Steals or misuses Local Government Council documents; or

(vii) Compromises on the assessment or collection of any tax, levy and charge, commits an offence and shall be liable on conviction as prescribed by the Criminal Code.

(13)(A) Without prejudice to the provisions of any law on jurisdiction of courts, the Revenue Court shall also have jurisdiction to entertain all cases under this Bye-law.

Enforcement

(B) The Local Government may employ the services of law enforcement agencies to enforce this Bye-law.

(14) The Local Government Revenue Committee as directed by the Executive Chairman shall carry out a periodic review of the taxes, levies and charges hereunder every two(2) years and ensure that the differences in amounts chargeable by Local Government Council in respect thereof shall be minimal provided that all reviews shall be enacted by a Bye-law.

Review

15) "Court" means a Revenue court and any other court of competent jurisdiction.

Interpretation

"Taxes, levies and charges" means the amounts payable to the Local Government Council as provided in the schedule hereto.

"Revenue Collector" means the staff designated by the Local Government Authority to collect Revenue on behalf of the Local Government Council.

"Council" means Calabar Municipal Council.

"Local Government Council" means Calabar Municipal Council.

"Executive Chairman" means the Executive Chairman of Calabar Municipal Council Area.

"Legislative Council" means the leader and Members of the Calabar Municipal Council Legislature.

"State" means Cross River State of Nigeria.

"Automated collection" means the use of Point of Sale (POS) terminals and/or other electronic collection platform.

✓ "~~Shop~~" means building or part of a building where goods and services are sold to the public. A place where things are manufactured or repaired. A workshop or a place where any

kind of industry is carried out.

Cairbar Municipal Council (Revenue Rates) Bye-laws are hereby amended.