



# CROSS RIVER STATE TAX GUIDE

*Fourth Edition*



**PRODUCED AND DISTRIBUTED BY:  
CROSS RIVER  
INTERNAL REVENUE SERVICE, CALABAR**

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# C CONTENTS

Title Page	01
CRS/CRIRS Vision and Mission Statements	03
National Tax Policy of Nigeria	04
Tax Policy of Cross River State	08
Preface to the Fourth Edition	09

## CHAPTER

1. Personal Income Tax Act (PITA)/ Pay-As-You-Earn (PAYE)	12
2. Direct Assessment	24
3. Withholding Tax (WHT)	31
4. Tourism Development Levy (TDL)	36
5. Wharf Landing Fees Law	41
6. Road Taxes/Charges	46
7. Payment of Government Revenue/Taxes	51
8. Procedural Manual for the Implementation of Electronic Tax Clearance Certificate (e-TCC)	73
9. Facts about Taxpayer Identification Number (TIN)	76
10. Additional Information	81

# CRS/CRIRS

VISION & MISSION STATEMENTS



## CROSS RIVER STATE VISION:

**T**o become a leading Nigeria State with prosperous, healthy and well educated citizens, living in harmony with people and nature and pursuing legitimate interests in freedom moderated by good governance.

## CROSS RIVER INTERNAL REVENUE SERVICE VISION:

**T**o be a Revenue Authority with an optimal tax system that ensures voluntary compliance and makes Internally Generated Revenue (IGR) the catalyst for the State's socio-economic development.

## CROSS RIVER INTERNAL REVENUE SERVICE MISSION:

**W**e will operate a modern Tax Administration System (TAS) that is people friendly, efficient and robust, leveraging on emerging technology and a well-motivated workforce to optimize revenue collection.

# CROSS RIVER INTERNAL REVENUE SERVICE



## CORE VALUES

### *PROFESSIONALISM*

- COMPETENCE
- ACCURACY
- ACCOUNTABILITY

### *RESILIENCE*

- DETERMINATION

### *CHARACTER*

- INTEGRITY
- RESPONSIBILITY

### *INNOVATION*

- CREATIVITY
- DYNAMISM

### *EXCELLENCE*

- SUPERIOR PERFORMANCE
- MERIT DRIVEN

# INTRODUCTION

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## 1.1 BRIEF ON THE NATIONAL TAX POLICY

The National Tax Policy (NTP) was first published in 2012, and reviewed in February, 2017; as part of the efforts to entrench a robust and efficient tax system in Nigeria.

## 1.2 DEFINITION OF TAX

For the purpose of Policy, “tax” is any compulsory payment to government imposed by law without direct benefit or return of value or service whether it is called a tax or not.

## 1.3 CONSTITUTIONAL PROVISIONS

Chapter 2 of the Constitution of the Federal Republic of Nigeria 1999 contains Fundamental Objectives and Directive Principles of State Policy which are relevant to the National Tax Policy (NTP). In this regard, appropriate tax laws, administrative processes and procedures should be made to advance the Constitutional provisions. Therefore, tax policies, laws and administration shall promote the attainment of the following:

- a) The ability of all taxable persons to declare their income honestly to the appropriate and lawful agencies and pay their tax promptly and as at when due.
- b) Residence rights of Nigerians, free mobility of

- people, goods and services throughout the Federation.
- c) Promoting fiscal responsibility and accountability that reflects the principle of fiscal federalism.
  - d) Ensuring that rights of all taxable persons are recognized and protected.
  - e) Eradicating corrupt practices and abuse of authority in the tax system.
  - f) Ensuring that the resources of the nation promote national prosperity and self-reliant economy.
  - g) Securing maximum welfare, justice and equity.
  - h) Ensuring that the resources of the nation are harnessed and distributed to serve the common good.
  - i) Promoting and protecting Nigeria's interest.
  - j) Promoting African integration, international co-operation and eliminating discrimination; and
  - k) Respecting international law and treaty obligations.

#### **1.4 CHALLENGES OF NIGERIA TAX SYSTEM**

Despite the potential of taxation as a dynamic tool for sustainable development, Nigeria tax system has been unable to achieve its objectives due to the following challenges, among others;

- The need to grow Internally Generated Revenue (IGR) which has led to the arbitrary exercise of taxing powers.
- Lack of clarity on taxation powers of each level of government and encroachment on the powers of one level of government by another.

- Insufficient information available to taxpayers on tax compliance requirements, thus creating uncertainty and non-compliance.
- Poor accountability for tax revenue.
- Insufficient capacity which has led to the delegation of powers of revenue officials to third parties, thereby creating complications in the tax system.
- Use of aggression and unorthodox methods for tax collection.
- Failure by tax authorities to honor refund obligations to taxpayers.
- The non-regular review of tax legislation, which has led to obsolete laws, that do not reflect current economic realities, and
- Lack of strict adherence to tax policy direction and procedural guideline for the operation of the various tax authorities.

## 1.5 OBJECTIVES OF THE NATIONAL TAX POLICY

The National Tax Policy provides fundamental guidelines for the orderly development of Nigeria tax system. The Policy is expected to achieve the following specific objectives, among others;

- Guide the operation and review of the tax system.
- Provide the basis for future tax legislation.
- Serve as a point of reference for all stakeholders on taxation.
- Provide benchmark on which stakeholders shall be held accountable, and
- Provide clarity on the roles and responsibilities of in the tax system.

# TAX POLICY OF CROSS RIVER STATE

The Tax Policy of Cross River State comprises of the following;

- To administer taxation in accordance with existing Federal and State tax legislations, such as the Personal Income Tax Amendment Act 2011 (PITA), Taxes and Levies (Approved list for collection) Act 21 of 2004; the Constitution of the Federal Republic of Nigeria; Tourism Development Levy Law, 2007 as amended, and all relevant statutory regulations.
- To adhere to all guidelines issued by the Joint Tax Board (JTB) from time to time.
- To align with the State Information, Communication and Technology (ICT) policy as it relates to taxation which is the full automation of Revenue Generation Machinery.
- To administer the payment of taxes using the Taxpayer Identification Number (TIN).



# PREFACE TO THE FOURTH EDITION

The issue of taxation and revenue generation has always been relevant because it is a key element used by governments anywhere in the world for the socio-economic development of the society. In Cross River State, the responsibility of generating revenue lies with the State Internal Revenue Service.

The basic functions of Internal Revenue Service (IRS) are clearly spelt out in the enabling laws, which is to ensure effective and optimal collection of taxes and other revenues due to government. The Service is also empowered to carry out other functions that may be deemed necessary and expedient for the assessment and collection of taxes and to account for the revenue collected in accordance with systematic and global best practices.

On the 15th of May, 2008, the Cross River State Internal Revenue Service migrated from the manual Direct Bank Lodgment System (DBLS) to the Automated Revenue Collection and Monitoring Systems (ARCMS). This is in furtherance of our determination to block revenue leakages and improve our collection process. This is

being provided by smartgov in collaboration with inter-switch (our service provider) on the pay direct platform. This is to ensure that all revenues due to government are lodged directly into government accounts in designated banks.

This fourth edition contains an upgraded tax information in conformity with PITA, as amended and in line with section 24(f) of the Constitution of the Federal Republic of Nigeria which states as follows: - “it shall be the duty of every citizen to declare his income honestly to appropriate and lawful agencies and pay his tax promptly”.

This edition does not only contain the amendments but also shows an improvement in the contents of the guide which include the new Vision and Mission of the Cross River State Internal Revenue Service, Core Values, Information on Taxpayer Identification Number (TIN), Electronic Tax Clearance Certificate (e-TCC), areas of jurisdiction in revenue collection between the State and Local Governments, Wharf Landing Fees Law and new revenue sort codes in line with the requirements of Ministerial Single Account (MSA). The overall design and basic features of the Guide have been carefully reviewed to make it as fresh and appealing as possible. We wish to specially thank the tax paying public for fulfilling its civic responsibilities and for contributing to the development of Cross River State. We hope that you will find this fourth edition of the Cross River State Tax Guide useful.

Thank you!

For further information, please contact:  
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Or

**Director of Administration**

Cross River Internal Revenue Service

You could also visit any of our tax offices spread across the State, or our website: [www.criirs.ng](http://www.criirs.ng).

Email: [info@criirs.gov.ng](mailto:info@criirs.gov.ng).

You could as well call any of these numbers:  
+2348025670608, +2348066276829

*Good citizens pay their taxes, please pay your tax to help government serve you better.*



**DR. UKAM U. EDODI**

*Executive Chairman, Cross River Internal Revenue Service*

# CHAPTER 1

## PERSONAL INCOME TAX

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### OUTLINE

1. Introduction
2. Definition of Terms
3. Chargeable persons
4. Income Chargeable to Tax
5. Income Exempted from Tax
6. Basis for Assessment
7. Consolidated Relief Allowance
8. Tax Exempt Items Tax Income Rates
9. Tax Income Rates

### 1. INTRODUCTION

Personal Income Tax Act (PITA) as amended, is tax levied on the income of individuals who are either in employment or running their own businesses. The law guiding the taxation of personal incomes is the Personal Income Tax Act (PITA), Cap. P8 2004 LFN as amended by the Personal Income Tax (Amendment) Act, 2011. Under the law, Federal and States Tax Boards are empowered to identify persons living in or earning income in Nigeria who are required to pay tax, assess incomes and tax their incomes using specified guidelines and rules. The law also guides the tax officials in identifying the residence of potential taxpayers, as well as the sources and origins of their incomes for the purpose of taxing the income. The forms of tax that are administered under the Act are: -

- a. Pay As-You-Earn (PAYE) being taxes from employment and
- b. Direct Assessment Tax, being taxes from self-employed persons.

## 2. DEFINITION OF TERMS

- a. **Earned Income:** Income derived by an individual from a trade, business, profession, vocation or income received from employment such as salaries and allowances, perquisites.
- b. **Unearned Income:** Income derived from investments or rights granted to third party for the use or exploitation of assets such as dividend, royalties etc.
- c. **Franked Investment Income:** An investment income received net of withholding tax. They are subject to further tax beyond the withholding tax already deducted at source.
- d. **Total or Gross Income:** Earned and unearned income accruing to an individual from all sources.
- e. **Assessable Income:** The income of an individual for each year of assessment from all sources.
- f. **Consolidated Salary/Gross Emoluments:** Wages, salaries, allowances, benefits-in-kind, super annuation and other incomes derived solely from employment.
- g. **Chargeable Income (CI):** The balance of income that is subjected to tax after Consolidated Relief Allowance (CRA) and Tax Exempt Items (TEI) has been deducted from Consolidated Salary (CS) or Gross Emolument –  $CI = CS - (CRA + TEI)$ .

### **3. CHARGEABLE PERSONS**

All individuals, business entities, communities, families, executors, trustees and self-employed persons who receive or derive income or gain or profit either from trade, business, profession or vocation within or outside Nigeria are liable to tax under the Personal Income Tax Act.

### **4. INCOME CHARGEABLE TO TAX**

The following are the incomes on which chargeable persons are assessed to tax under the Personal Income Tax Act: -

- a. Gains or profit from any trade, business, profession or vocation.
- b. Remuneration of an employee such as salaries and wages, fees, allowances and bonuses, premium, benefits-in-kind or perquisites.
- c. Income derived from rights granted to third party for the use, occupation or exploitation of an asset such as rent, royalties and premiums.
- d. Any income from investment, such as dividends, interests, discounts, charge or annuity.

### **5. INCOME EXEMPTED FROM TAX EMPLOYMENT INCOME**

- a. Any sum received for expenses incurred by an employee in the performance of his duties for which it is not intended that the employee will make any profit or gain.
- b. Retirement benefits such as pension and

- gratuities received.
- c. Any compensation for loss of employment.

### **Benefits-in-kind**

- a. Provisions of non-assignable luncheon vouchers or meals in any canteen.
- b. Provision of any uniform, overall or other protection clothing.
- c. Removal expenses incurred when the employee changes his place of residence in the course of discharging his employment duties.

### **Dividend**

- a. Dividend received from a pioneer company.
- b. Dividend received from a company engaged in gas utilization.
- c. Dividend treated as franked investment income.
- d. Dividend received from a unit trust scheme.
- e. Dividend received from a petroleum and petrochemical company.

### **Interest**

- a. Interest credited on a deposit account with less than ₦50,000.
- b. Interest credited on a foreign currency denominated account.

## **6. BASIS FOR ASSESSMENT**

The basis for an individual's assessment to tax depends on the source of income accruing to them as follows: -

- a. Income from employment such as salaries and wages, allowances and bonuses, benefit-in-kind or perquisites as well as income received from previous employment (e.g pension) are assessed to tax on actual year basis.
- b. Income derived from investments rights granted to third party for the use or exploitation of an asset such as dividends, interests, annuities, rent, royalties etc. are assessed to tax on a preceding year basis.
- c. Income derived from trade, business, vocation or professions are assessed to tax on a preceding year basis.

## **7. CONSOLIDATED RELIEF ALLOWANCE**

The Personal Income Tax (Amendment) Act, 2011 has consolidated all personal income tax reliefs or allowances now allowed, when computing a person's individual tax, into a single Consolidated Relief Allowance (CRA) of ~~₦~~ 200,000.00 (Two Hundred Thousand Naira) or a minimum of 1% of a person's annual gross income, whichever is higher plus 20% of individual's annual gross income.

## **8. TAX EXEMPT ITEMS**

The following deductions are tax exempt;

- a. National Housing Fund Contribution
- b. National Health Insurance Scheme
- c. Life Assurance Premium
- d. National Pension Scheme



- e. Gratuities

## 9. TAX INCOME RATES

After the consolidated relief allowance and exemptions had been granted, the balance of income (Chargeable Income) shall be taxed as specified in the following tax table:-

- a. First ₦300,000 at 7%
- b. Next ₦300,000 at 11%
- c. Next ₦500,000 at 15%
- d. Next ₦500,000 at 19%
- e. Next ₦1,600,000 at 21%
- f. Above ₦3,200,000 at 24%

## PAY-AS-YOU-EARN (PAYE)

### OUTLINE

1. Introduction
2. Definition of Terms
3. Guidelines for administering PAYE scheme
  - a. Registering for PAYE
  - b. PAYE Procedures
    - i. Collection of Tax Form "A" by the employer
    - ii. Completion of Tax Form "A" by all employees
    - iii. Submission of End-of Year Returns
    - iv. Remittance of PAYE Deductions
4. Procedures for obtaining refunds in the event of overpayment
5. Additional PAYE Assessment

## 1. INTRODUCTION

Taxation of individuals in employment in Nigeria is operated through the Pay-As-You-Earn (PAYE) scheme. PAYE scheme is a method of collecting tax due on employment incomes derived or deemed to be derived from Nigeria. This system ensures that tax is withheld monthly from employee's salaries and wages, bonuses, allowances and benefits-in-kind before the employees are paid. The employer is regarded as an unpaid agent of the Tax Authority and as such expected to deduct required tax and remit same to the relevant tax authority.

## 2. DEFINITION OF TERMS

- a. **“Year of Assessment”** means the period of 12 months commencing on the first day of January of a year.
- b. **“Assessment Income”** refers to the income of an employee for each year of assessment for each source of income.
- c. **“Employment”** includes any appointment of office, whether public or otherwise, for which remuneration is payable, and “employee” and “employer” shall be construed accordingly.
- d. **“Emoluments”** means total income including all allowances, salaries, wages, perquisites, bonuses, and compensation.
- e. **“Income Tax Reliefs”** in relation to any year of assessment, means the sum of personal allowances and other exempt items given to an

- employee in a year of assessment.
- f. **“Tax Deduction Cards”** means a tax deduction card in the form prescribed by the relevant tax authority or such other documents as may be authorized by the relevant tax authority (e.g pay slip).
  - g. **“Relevant Tax Authority”** means Cross River State Internal Revenue Service.

### 3. **GUIDELINES FOR ADMINISTERING PAYE SCHEME**

Employers of labour are expected to use the PAYE guideline as the standard for administering PAYE scheme in their organizations/establishments. The guidelines applies to all incomes (i.e emoluments, which includes salary and allowances) of an employee derived or deemed to be derived from Nigeria.

#### a. **Registering for PAYE**

All employers of labour are expected to register with relevant tax authority as an agent of the State Government for the purpose of deducting and remitting PAYE tax from employees pay. The application for consent to operate PAYE scheme include name of the employer and certificate of registration/incorporation, names and other relevant information about the employees and the tax clearance certificate of one of the Directors/proprietors. After registration, a registration number is given that must be quoted

on all subsequent correspondence with the tax authority.

**b. PAYE Procedures**

The law stipulates that an employer is answerable for PAYE taxes deducted or to be deducted and paid to the government. The employer is held liable where he fails to deduct or where he deducts and fails to remit to tax authority.

**i. Collection of Tax Form “A” by the Employer**

Employers should approach the relevant Tax offices in their various States where they operate to collect tax form “A” for their employees. The form is supplied free of charge.

**ii. Completion of Tax Form “A” by all Employees**

At the beginning of the tax year, every employee is expected to complete Tax form “A” and submit to the relevant tax authority not later than 31st January of the New Year. Employers should certify the correctness of the salaries and allowances declared in the form to ensure that correct reliefs are granted the employee. Employees whose forms are not fully completed and certified by their employers may experience delay in getting their tax deduction computed. The employer is held liable for any false declaration.

**iii. Submission of End-of Year Returns**

At the end of each tax year, every employer is required to file returns in a prescribed manner by completing the employers Annual Declaration and Certificate Form "HI". The end of year return must show name of employees, total emoluments, total reliefs granted and tax paid by the employees. The completed Form HI must be submitted along with evidence of payment (Tax receipts) to the relevant tax authority not later than 31st January of the New Year.

**iv. Remittance of PAYE Deductions**

Employers are expected to remit PAYE deducted from their employees' salaries within ten (10) days from the end of each month to avoid payment of interest and penalty for late payment. PAYE remittance for each month must be accompanied with a schedule (soft and hard copies) showing employee's name, Tax Identification Number(TIN), Gross Salary, Consolidated Relief Allowance, Tax Exempts Items, Chargeable Income and tax deducted. Employers must endeavour to collect receipts for any remittance made.

**4. PROCEDURES FOR OBTAINING REFUNDS IN THE EVENT OF OVER PAYMENT**

Where an overpayment by an employee is established, he/she is entitled to tax refund as may be directed by the tax authority. The employer may be directed to refund

the overpayment to the employee within the year of assessment during which period the employer obtained his tax relief. Tax refund could be inform if offset against future tax liabilities.

## **5. ADDITIONAL PAYE ASSESSMENT**

Where an employer fails to disclose all emoluments paid to an employee or under remits tax from employees, the tax authority may assess such income to tax for the preceding six (6) years in the hands of the employer. This is referred to as back duty investigation.

## **6. EMPLOYERS LIABILITY**

Any Employer who fails to operate PAYE scheme as required under the Personal Income Tax Amendment Act would be liable to the following fines, penalties and sanctions:-

- a. An employer who fails or refuses to register with the relevant tax authority within six months of commencing a business for the purpose of deducting income tax from his employees with or without formal notification or directive by the relevant tax authority commits an offence and is liable on conviction to pay ~~₦~~25,000 (Twenty-five Thousand Naira) in addition to the payment of arrears of the tax due.
- b. An employer who fails to deduct the correct PAYE or having deducted, fails to remit such deductions to the relevant tax authority within

thirty (30) days from the date the amount was deducted shall be liable to a penalty of 10% of the tax not deducted or remitted in addition to the amount of tax not deducted or remitted plus interest at the prevailing monetary policy rate of the Central Bank of Nigeria.

- c. An employer who fails to file annual PAYE returns by 31st January of every years shall be liable on conviction to a penalty of ₦ 500, 000 in the case of a body corporate, and ₦50, 000 in the case of individuals.
- d. An employer who makes false and incorrect statement or returns shall be liable on conviction to a fine of ₦50, 000 for individuals and ₦500, 000 for bodies corporate or to imprisonment for not more than six (6) months.
- e. Where an offence under the Regulation 19 of the PAYE Regulations 2002 is committed by a body corporate, firm or other associations of individuals:
  - i. Every Director, Manager, Secretary or Officer of the body corporate;
  - ii. Every partner or Officer of the firm;
  - iii. Every person concerned in the management of the affairs of the body corporate shall be severally liable for the commission of the offence.

## CHAPTER 2

### DIRECT ASSESSMENT

### TAXATION OF SELF-EMPLOYED PERSONS

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#### OUTLINE

1. Introduction
2. Procedures for Administering Direct Assessment Tax
  - a. Filing of Returns
3. Assessment of Income Tax
4. Additional Assessment
5. Service of Notice of Assessment
6. Objections
7. Payment of Income Tax
8. Demand Notice/Enforcement
9. Refunds of Overpayment of Tax
10. Offences and Penalties
  - a. Failure to keep Books of Accounts
  - b. False Statement and Returns
  - c. Offences Committed by Authorized And Unauthorized Persons

#### 1. INTRODUCTION

All individuals, business entities, communities, families, executors, trustees and self-employed persons who receive or derive income or gain or profit either from trade, business profession or vocation within or outside Nigeria shall be liable to direct assessment.



## **2. PROCEDURES FOR ADMINISTERING DIRECT ASSESSMENT TAX**

### **A. Filing of Returns:**

For each year of assessment, a taxable person that falls within this category shall without notice or demand, file a return of income from every source, claims for reliefs and allowances relating to the preceding year within 90 days from the commencement of every year of assessment.

### **B. Assessment of Income Tax**

The relevant tax authority shall assess every taxable person chargeable with income tax after the expiration of the time allowed for filing returns or as it appears practicable to the relevant tax authority to do so as follows:

- i. Where a taxable person has filed a return, the relevant tax authority may accept the returns and make assessment accordingly; or refuse to accept the returns and, to the Best of Judgment (BOJ) determine the amount of the assessable, chargeable income of that person and make an assessment accordingly.
- ii. Where taxable person has not filed returns within the time allowed and the relevant tax authority is of the opinion that tax is chargeable on that person, the relevant tax authority may according to the Best of Judgment, determine the amount of the assessable, chargeable income of that person and make assessment accordingly.

a. **Additional Assessment Arising from Rental Income**  
Section 36 of the PITA (as amended) 2011, stipulates that income of the individual from all sources shall be his/her total assessable income. All owners of property that derive rents, monthly or yearly or in whatever terms, such cumulative sum shall be subjected to additional assessment in line with other provisions of PITA (as amended) 2011.

b. **Schedule I Tax**

This is Minimum Income Tax payable by micro income earners of rural communities. Minimum Income Tax Ticket (MITT) is ₦2,500 (Two Thousand Five Hundred Naira) per annum. The Tax Authority derives this collection through Certified Chiefs, Ward Revenue Agents and Local Government Consultants to ensure all economically active persons from 18 years and above are enrolled and fulfilled their civil and statutory obligation. However, small and medium income earners domiciled in rural communities are excluded from payment of Minimum Income Tax but are subject to assessment through Direct Assessment.

c. **Presumptive Tax (PT)**

The National Tax Policy and the Joint Tax Board (JTB) memorandum 2015, attempt to mitigate the revenue

losses arising from tax payers' undisclosed of accurate and full income, through the instrument of Presumptive Tax (PT) particularly, for new businesses outside the tax net. Cross River Internal Revenue Service has domesticated Presumptive Tax (PT) in line with the Rural, Semi-Urban and Urban centers of our tax population. Its application is at the discretion of the Tax Authority to ensure equity and minimize revenue loss. Taxpayers who are already captured and existing in the tax net are excluded from Presumptive Tax (PT) mechanism. On the other hand, those captured under the Presumptive Tax (PT) will exit to Direct Assessment after some years of income expansion or full determination of such taxpayer's worth.

#### **4. ADDITIONAL ASSESSMENT**

Pursuant to section 55 of the PITA (amended) 2011, the relevant tax authority shall within the year of assessment or within six (6) years after the expiration thereof and as often as may be necessary, assess a taxable person at such amount or additional amount as ought to have been charged if he discovers or is of the opinion that a taxable person liable to income tax has not been assessed or has been assessed at a less amount that which ought to have been charged.

#### **5. SERVICE OF NOTICE OF ASSESSMENT**

The relevant tax authority shall cause to be served on or sent by registered post or Courier Service, or Electronic mail (email) to each taxable person or person on whose

name a taxable person is chargeable, whose name appears in the assessment list, a notice stating the amount of any assessable, total or chargeable income, the tax charged, the place at which payment should be made.

## **6. OBJECTIONS**

Notice of Objection to any assessment must be addressed to the Executive Chairman within 30 days from the date of the service of the notice of assessment, specifying grounds of objection.

## **7. PAYMENT OF INCOME TAX**

An assessment which is final and conclusive shall be payable within two (2) months after the date of service of the notice of assessment.

## **8. DEMAND NOTICE/ENFORCEMENT**

The relevant tax authority shall serve a demand notice on the taxable person or the person in whose name the taxable person is chargeable and, if payment is not made within one (1) month from the date of the service of the demand notice, the relevant tax authority may proceed to enforce payment.

## **9. REFUNDS OF OVER PAYMENT OF TAX**

Where an overpayment has been established, the taxpayer is entitled to a refund as prescribed by the law. Such request must be in writing and not made later than 6 years after the end of the year of assessment within

which the assessment was made (PITA, section 83). Refunds could be effected through set-off with future liabilities.

## **10. OFFENCES AND PENALTIES**

Any taxpayer that contravenes the provisions of the Personal Income Tax Amendment Act shall be liable to pay fine or imprisonment as follows: -

### **a. Failure to Keep Books of Accounts**

If a taxable person other than those in salary employment fails or refuses to keep books of accounts, bankers fails to render returns about new customers or fail to furnish documents within seven (7) days, shall be liable on conviction to a penalty of ₦50,000.00 for individuals and ₦500,000.00 for corporate entities.

### **b. False Statement and Returns**

A person who in a return makes a false statement or false representation; or aids, abets, assists, counsels, incites or induces any other person to make or deliver a false return or statement or to keep or prepare false returns or particulars concerning any income on which tax is payable under PITA or unlawfully refuses or neglects to pay tax, is guilty of an offence and liable on conviction to a fine of ₦50,000 for individuals and ₦500,000 of corporate bodies or to imprisonment for not more than six (6) months or to both fine and imprisonment.

c. **Offences Committed by Authorized or Unauthorized Persons**

Authorized or unauthorized persons who commit offences with respect to wrong collection, withholding, false returns, defrauding, embezzlement, etc, shall be guilty and liable on conviction to a fine of ₦100,000 or 3 years imprisonment or both.

## CHAPTER THREE

### WITHHOLDING TAX

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#### OUTLINE

1. Introduction
2. Definition of Terms
3. Activities, Services and Rates
4. Procedure for Deducting WHT
5. Procedure for Remittance
6. Offences and Penalties
7. Withholding Tax Credit Note
8. Advance Payment Tax
9. Location of Relevant Tax Authority
10. Ministerial Revenue

#### 1. INTRODUCTION

This is to serve as a guide to every person, entrusted with the responsibility of deducting Withholding Tax (WHT) to the relevant tax authorities.

#### 2. DEFINITION OF TERMS

- a. **“Withholding Tax”**: Tax deducted from payment made by a person for an activity or service as provided under the Personal Income Tax Amendment Act and the Companies Income Tax Act.
- b. **“Person”**: This includes unincorporated activities, a Government Ministry, Department and Agency, and Local Government, a statutory body, a public authority and any other institution,

organization, establishment and enterprise as defined in PITA Regulation (S. 19 of 1997) under section 72 as amended.

### **3. ACTIVITIES, SERVICES AND RATES**

#### **Activities/Rates**

##### **Individual (including enterprises)**

Dividends, interests, rents, Director's fees

Commissions, Professional Services,

Consultancy Services 10%

Contract Supplies 5%

Construction 5%

The term "contract supplies" covers all forms of supplies, deliveries or the like.

### **4. PROCEDURE FOR DEDUCTING WHT**

The rate stated above should be deducted from the gross amount paid for services or activities by persons as defined above. A person who deducts tax from a payment shall obtain a receipt from the tax authority for the taxes so deducted and shall submit such receipt(s) to the person who suffered the deduction.

### **5. PROCEDURE FOR REMITTANCE**

All tax deducted must be remitted within 30 days to the relevant tax authority, accompanied with schedule showing the following: -

- a. Name and address from whom the tax was deducted.



- b. The nature of activity or service in respect of which the payment was made.
- c. The gross amount paid or payable.
- d. The amount of tax deducted.
- e. Period to which the payment relates.

## **6. OFFENCES AND PENALTIES**

PITA, section 74 – A person who fails to deduct or having deducted fails to remit to the relevant tax authority within 30 days from the date of deduction is liable to a fine of ₦ 5,000 or 10% of the amount of tax due whichever is higher in addition to the amount of tax deducted, plus interest at the prevailing monetary policy rate of the Central Bank of Nigeria.

## **7. WITHHOLDING TAX CREDIT NOTE**

All persons from whom withholding tax is deducted are entitled to Withholding Tax Credit Note form the relevant Tax Authority to whom their tax is remitted. Such Withholding Tax Credit Notes can be used as credit against tax liabilities due at the end of the year.

In cases where the credit notes exceed the tax liabilities assessed, such persons shall be entitled to a refund or a set off against future taxes as may be decided by the relevant tax authority.

## **8. ADVANCE PAYMENT TAX**

Withholding tax is not an additional tax, rather it is an

advance payment of tax to be recognized at the end of the year when bonafide returns are filed with the relevant tax authorities. All persons are encouraged to file annual tax returns to make them eligible for Withholding Tax Credit.

## **9. JURISDICTION OF RELEVANT TAX AUTHORITY**

For bodies corporate as well as individuals, enterprises and partnerships, resident in the Federal Capital Territory as well as Staff of Armed Forces, Police, Ministry of Foreign Affairs and non-residents, the relevant Tax Authority is the Federal Inland Revenue Service. For individual, enterprises and partnerships other than those resident in the Federal Capital Territory as well as Staff of Armed Forces, Police, Ministry of Foreign Affairs and non-residents, the relevant Tax Authority is the State Tax Authority in the State where they reside. In Cross River State, the relevant tax authority is the State Internal Revenue Service.

## **10. MINISTERIAL REVENUE**

- 1. Capital Gain Tax (CGT):** All disposal of immovable and movable assets are subject to Capital Gain Tax (CGT) after deducting costs associated with sales of such assets. The applicable rate is ten percent (10%). It is charged on Individual Enterprises and Unincorporated bodies.

2. **Stamp Duties:** Legal instruments executed in pursuant of PITA (as amended) 2011, all mortgages, leases and financial transaction documents from individuals and enterprises and unincorporated bodies are subject to three percent (3%) charge on the face value of such transactions.
3. **Ground Rent:** This is an annual charge on all lands covered by Certificate of Occupancy (C of Os). The appropriate rates are applied in accordance with the size, nature and location of such lands across the State.

## CHAPTER 4

### TOURISM DEVELOPMENT LEVY (TDL)

### LAW 2007 (AS AMENDED)

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A law to make provision for the Cross River State Tourism Development Levy and related matters.

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

1. Subject to the provisions of this Law, all persons making use of tourism and leisure services in the State shall pay a Tourism Development Levy (in this Law referred to as the “Levy”). This levy shall be used for the development and sustenance of tourism facilities and infrastructure in the State.

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 subsection (2) below, shall pay 5% of the 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. Resort and Leisure Parks

- e. Tourism Camps
- f. Travel Agents/Tour Operators
- g. Restaurants/Bars, Eateries

3. The enterprises listed in section 2(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 that purpose.

4. (1) It shall be the duty of the Cross River State Board of Internal Revenue Service, in this Law referred to as the "Board", to collect or appoint agents to collect the levy, subject to the provisions of the law.

(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 other than the proprietor of any particular enterprise, as agent 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 (7) days of collection.

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

- a. Open and maintain a Tourism Development Levy

Account in the name of the State Government into which all sums due 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, businesses or outfits remit all sums collected as Levy into the designated account within seven (7) days from the date of collection.
  - d. Direct the affected enterprises or businesses to reflect the Levy payable in their business receipts and financial records.
  - e. Issue receipts and clearance certificates to appropriate enterprises, businesses or agents as evidence of collection and remittance of the Levy; and
  - f. Regularly monitor the activities of the enterprises or agents to ensure strict compliance with the provisions of this Law.
6. The following acts or omissions, by any enterprise to which this Law applies, or by a duly appointed agent, shall constitute offences with regard to this Law:-
- a. Failure to or refusal to collect the Levy as specified under this Law.
  - b. Failure to remit the sum collected as Levy or any part thereof to the designated account.

- c. Late remittance of Levy upon collection.
  - d. Concealment or falsification of records with regard to the Levy or transactions to which this Law applies.
  - e. Use of fake receipts with regard to transactions to which this Law applies.
  - f. Collection of any sum as Levy above or below the appropriate sum calculated in accordance with the stipulations of the Law.
  - g. Obstructing any official or agent duly appointed by the Board from carrying out his lawful duties with regard to the enforcement of this Law; and
  - h. Any other act or omission that constitutes a breach of the provisions of this Law.
7. (1) If any person contravenes the provisions of section 6 of this Law, such a person shall be liable to the following penalties: -
- a. In the case of subsection (a), (b), (c) of section 6, payment of an amount equal to the sum lost by government arising from the contravention of this Law, and a penalty of ten percent (10%) per day, from the period this sum became due up to when the said sum is remitted to the designated bank account, and
  - b. In every other case, that is, subsection (d-h), the offending person shall face criminal prosecution and shall be liable on conviction to a term of six (6) 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 (~~₦~~100,000.00), 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 Newspapers the names of such offenders.

8. The Board shall, subject to the provisions of this Law, set out modalities for the efficient and effective implementation of this Law including the methods of collection and remittance of the Levy and shall have power to make such regulations as it deems necessary in that regard.

9. In this Law, unless the context otherwise require: “Board” means the Cross River State Board of Internal Revenue. “Enterprises or Businesses” means outfits providing tourism and leisure services as provided in this Law. “Governor” means the Governor of Cross River State. “Late remittance” means remittance after 7 working days. “Levy” means the Tourism Development Levy; and “State” means Cross River State.

10. This Law may be cited as the Cross River State Tourism Development Levy Law, 2007 (as amended) and shall be deemed to have come into force on the 17th day of December, 2007.



## CHAPTER 5

### WHARF LANDING FEES LAW NO. 14 (2015)

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A law to provide for the payment of wharf landing fees on goods transported through the sea into Cross River State and for other connected purposes.

The Cross River State House of Assembly enacts as follows: -

1. (1) From the commencement of this Law, it shall be lawful for Local Government authorities in the State to charge Wharf Landing Fees on any item or consignment transported from any Sea Port into any Local Government Area in Cross River State.

(2) Any person in possession of goods on which wharf landing fees is chargeable, whether as Owner, shipper, Transporter or Agent shall be liable to pay the amount prescribed in the schedule to this Law.

2. (1) The wharf landing fees and charges shall be determined and collected by the Board of Internal Revenue Service (IRS) (in this law referred to as the "Collecting Authority") and paid into the fund created under section 4 of this Law.

(2) The fees and charges referred to in subsection (1) of this section shall be jointly administered at the end of each year by the State and Local Government and the proceeds from collection shared in accordance with section 13 of the Revenue Administration Law No. 9, 2011.

3. The Board of Internal Revenue Service shall set aside 2% of all revenue generated for monitoring and evaluation purposes.

(1) The fees prescribed in the schedule to this Law shall be payable outside the Sea Ports premises or as may be arranged by the Collecting Authority.

(2) Officials of the Collecting Authority shall issue official receipt of payment on wharf landing fees at the point of collection.

(3) There shall be only one payment of fees in respect of any items or consignment and the official receipt, once issued by the Collecting Authority shall be valid throughout the State.

4. (1) The Chairman of Internal Revenue Service shall establish and maintain a fund (to be known as Wharf Landing Fees Fund) in any designated bank consisting of all payment accrued from collection of Wharf Landing Fees prescribed under this Law.

(2) The share of the Wharf Landing Fee Fund payable to each Local Government Authority shall be determined after deduction of the cost of collection as may from time to time be agreed to by the State Government and the Collecting Authority.

5. Notwithstanding any provision to the contrary, officials of the Collecting Authority may stop any vehicle conveying goods, for the purpose of inspection, to determine whether Wharf Landing Fees is chargeable and or has been paid on the conveyed goods, and on confirmation, demand, collect and issue receipt of payment.

6. The Collecting Authority shall have the power to recover unpaid fees under this Law as a simple debt in Magistrate Courts.

7. Goods belonging to any Agency of;

(a) The Federal Government of Nigeria;

(b) A Foreign Government;

(c) The Cross River State Government;

(d) Any Local Government in Cross River State;

(e) Other State and their Local Governments; or

(f) Any Agency wholly owned by any of the foregoing Government; Shall be exempted from payment of fees prescribed under this Law, provided that the person in possession of the goods at the relevant time produces a written evidence of such ownership.

8. Any person who contravenes the provisions of this Law shall be guilty of an offence and shall be liable on conviction –

(a) In the case of a body corporate –

I. To a fine of Five Hundred Thousand Naira (N500,000.00) only;

- ii. Payment of the Wharf Landing Fees prescribed under this Law; and
- iii. Cost of litigation, as may be applicable.

(b) In the case of Individuals –

- i. To a fine of One Hundred Thousand Naira (N100,000.00) only;
- ii. Payment of the Wharf Landing Fees prescribed under this Law; and
- iii. Cost of litigation as may be applicable.

9. This Law is enacted subject to the provision of the Taxes and Levies (Approved List for Collection) Act (Amendment) Order 2015 in general and the amendment to part III and IV of the schedule in particular, which provides for a list of matters on which Local Governments shall be responsible for the tax collection.

10. The Board of Internal Revenue Service shall make regulation for the effective enforcement of this Law and in particular, prescribe additional charges as the case may be from time to time.

11. In this law, unless context otherwise requires –  
“Chairman” means Chairman, Board of Internal Revenue Service. “Fees” means Wharf Landing Fees.  
“Local Government Authority” means Local Government Areas in Cross River State of Nigeria.

“Person” shall include registered Companies and

Commercial Enterprises under the Companies and Allied Matters Act (CAMA). “Ports” means all Sea Ports in Cross River State. “State” means Cross River State and any other State in Nigeria. “Vehicle” includes any automobile used in transporting goods by land.

Wharf landing Fees payable on goods imported through Sea Ports in Cross River State shall include but not limited to the following;

1. 40 foot container
2. Trucks and other heavy duty motor vehicles
3. 20 foot container
4. Sports utility vehicles
5. Any other smaller container
6. Cars

12. This Law may be cited as the Wharf Landing Fees Law, 2015 and shall come into force on the \_\_\_\_\_ day of \_\_\_\_\_ 2015.

**CHAPTER 6**  
**ROAD TAXES CHARGES**  
**REGISTRATION OF MOTOR VEHICLES,**  
**MOTOCYCLES AND TRICYCLES**

<b>S/N</b>	<b>CATEGORY</b>	<b>RATES (₦)</b>
<b>A.</b>	<b>CHANGE OF OWNERSHIP</b>	
1.	Motor Vehicle	2, 500.00
2.	Motorcycle/Tricycle	625.00
<b>B.</b>	<b>REGISTRATION FEE</b>	
1.	Vehicle below 1.6cc	3, 125.00
2.	Vehicle between 1.6 – 2.0cc	3, 125.00
3.	Vehicle between 2.1 – 3.0cc	6, 520.00
4.	Vehicles above 3.0cc	6, 520.00
5.	Motorcycle/Tricycle	1, 500.00
6.	Buses (Luxurious)	3, 125.00
7.	Tippers and Lorries	3, 125.00
8.	Tankers and Trucks	3, 125.00
<b>C.</b>	<b>VEHICLE LICENSE</b>	

1.	Vehicle below 1.6cc	1,800.00
2.	Vehicle between 1.6 – 2.0cc	2, 125.00
3.	Vehicle between 2.1 – 3.0cc	2, 500.00
4.	Vehicle above 3.0cc	2, 750.00
5.	Motorcycle – Private/Tricycle	1, 500.00
6.	Motorcycle – Commercial/Tricycle	1, 500.00
7.	Buses	3, 775.00
8.	Tippers and Lorries	4, 000.00
9.	Tankers and Trucks	6, 500.00
10.	16 Tyres and Trailer	8, 750.00
11.	16 Tractors and Bulldozers	2, 500.00
12.	Road Infrastructure Maintenance Levy	Depends on Tonage & Material Hauled

<b>D.</b>	<b>ROAD WORTHINESS</b>	
1.	Cars and Mini Buses	2, 500.00
2.	Luxurious Buses	3, 500.00
3.	Lorries, Tippers, Articulated Vehicles N/B: Commercial vehicles to be tested every six months and private vehicles once a year	4, 500.00
4.	Motorcycle/Tricycle	1, 500.00
<b>E.</b>	<b>REQUEST FOR INFORMATION</b>	<b>1, 000.00</b>
<b>F.</b>	<b>DEALERS LICENSE/PLATE/REGISTRATION</b>	
1.	Dealers License (Motor Vehicle – yearly)	30, 000.00
2.	Dealers License (Motor Vehicle/Tricycle –yearly)	10, 000.00
3.	Dealers Number Plate (Motor Vehicle)	60, 000.00
4.	Dealers Number Plate (Motorcycle/Tricycle)	30, 000.00
5.	Dealers Registration (Motor Vehicle)	50, 000.00
6.	Dealers Registration (Motorcycle/Tricycle)	20, 000.00



<b>G.</b>	<b>NUMBER PLATES</b>	
1.	Motor Vehicle (Private/Commercial)	12,500.00
2.	Revalidation	10,000.00
3.	Out of Series:	
	a). Public	40,000.00
	b). Government	20,000.00
4.	Fancy	80,000.00
5.	Articulated	10,000.00
6.	Government Plate	5,000.00
7.	Motor Cycle/Tricycle	2,500.00
8.	Motor Cycle/Tricycle (out of series)	9,000.00
9.	Motor Cycle/Tricycle (Fancy)	30,000.00
<b>H.</b>	<b>TRANSFER OF NUMBER PLATE</b> (Must be from the same owner to the same owner and accompanied by court affidavit and police extract)	
1.	Motor Vehicle	5,000.00
2.	Motor Cycle/Tricycle	2,500.00
<b>I.</b>	<b>HACKNEY OF NUMBER PLATE</b>	
1.	Taxis	1,500.00
2.	Buses	2,500.00
3.	Trucks (short)	4,500.00
4.	Trucks (Long)	6,000.00
5.	Tippers and Lorries	4,500.00
<b>J.</b>	<b>OTHER LICENSES</b>	
1.	Learners Permit	1,000.00
2.	Registration Booklet	1,250.00
3.	Proof of Ownership Certificate	500.00
4.	Change of Engine Block	2,500.00
<b>K.</b>	<b>REPLACEMENT (PRIVATE)</b>	
1.	Motor Vehicle	10,000.00
2.	Standard	10,000.00
3.	Out of Series	20,000.00
4.	Fancy	80,000.00
5.	Articulated	10,000.00

## DRIVERS LICENSE PRODUCTS & RATES

<b>DRIVER'S LICENSE PRODUCTS RATE</b>		
Please see Nigerian Highway Code		
<b>DRIVER'S LICENSE RATE</b>		<b>RATES (₦)</b>
a.	National Driver's License (5 years)	10,450.00
b.	National Driver's License (3 years)	6,350.00
c.	VIO Driving Test	3,000.00
<b>POOLS AGENT</b>		
Pools agent license yearly		10,000.00
Pools agent registration form		5, 000.00
<b>LOTTO GAMING/CASINO HOUSES</b>		
a.	Evidence of Income Tax Clearance Certificate (I.C.C) for the past three years	
b.	Bank Guarantee of N5, 000, 000.00	
c.	Payment of Application Fee	100,000.00
d.	Payment in advance of an Operational Permit	600, 000.00
<b>BET AND WIN</b>		
Promoters License for One Year		200,000.00
Promoters Registration Form		20,000.00
Promoters Weekly Taxes		20,000.00
Promoters Bank Guarantee		5,000,000.00
<b>AGENTS</b>		
Agent License Yearly		20,000.00
Agent Registration Form		5,000.00

## **CHAPTER 7**

### **PAYMENT OF REVENUE/TAXES ACCRUING TO CROSS RIVER STATE GOVERNMENT**

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#### **PREAMBLE**

Cross River State Government desirous of improving its Internally Generated Revenue collection machinery to make it efficient, transparent and effective migrated from the manual Direct Bank Lodgment System (DBLS) in 2004, (where taxpayers were required to pay taxes and other revenues accruing to the State Government at designated collecting banks; and the collecting banks submit monthly bank statements of collection to Cross River State Internal Revenue Service for confirmation and reconciliation) to the Automated Bank Payment Process in 2008 leveraging on Interswitch PAY Direct System. This system enables the State Government to have an online real-time view of all payments made to it by taxpayers in different banks and across all channels of payment.

#### **CROSS RIVER STATE PAY DIRECT SYSTEM**

Cross River State PAY Direct (a customized version of Interswitch's PAY Direct System) is a web based electronic payment collection and monitoring solution that supports payments from cash, cheques, debit and credit cards. It leverages on a secure VPN connection between Interswitch and various collecting banks to collect the State's Internally Generated Revenue from

taxpayers.

### **CHANNELS OF PAYMENT**

Taxpayers are required to pay all taxes and revenue accruing to Cross River State Government directly to Government revenue accounts through any of the under-listed channels;

1. Bank (at any branch of the designated collecting banks across the State);
2. Mobile Revenue Collection System (through Point-of-Sales (POS) devices);
3. Online through <http://www.quickteller.com.ng/crossriver>.

Note:

1. As a matter of policy, Government revenue must be paid directly by taxpayers (no third party) into Government Revenue Account through any of the above channels.
2. Revenue Officers are prohibited from handling cash.
3. If a Revenue Officer of any MDA has collected cash from you, please call any of these numbers: 08035052427, 08034508810, 08034697187.

### **PROCESSES FOR PAYING TAXES AND REVENUE ACCRUING TO THE STATE**

Before making payment, it is expected that every taxpayer should do the following:

1. Register and obtain Taxpayers Identification Number (TIN);
2. Obtain Assessment Notice (this will disclose

- Agency Code, Revenue Name and Revenue Code of the revenue a taxpayer is paying for);
3. Pay his/her taxes through any channel of his/her choice.

### PROCEDURE FOR PAYMENT AT BANK BRANCH

- i. Taxpayer fills the State payment teller at the bank and submits to the bank teller;
- ii. Bank teller logs in to Cross River State PAY Direct and;
- iii. Enters the Taxpayers Identification Number;
- iv. Selects Revenue type, payment method (Cash, Bank draft or cheque);
- v. Inputs the required fields for the selected payment type from the content of the teller;
- vi. Clicks PAY to complete transaction;
- vii. Generate e-Ticket (proof of payment) and gives to taxpayer;
- viii. Taxpayer obtains automated revenue receipt from the Cross River State Internal Revenue Service after 24 hours.

S/N	MDA'S	AGENCY CODE	REV CODE	REVENUE NAME (DESCRIPTION)
1.	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	4131001	404067	Revenue from Governor's Task Force on Street Trading
		4131001	404069	Note Verbal
		4131001	404066	Sale of State Indigenship Certificate
		4131001	402015	Search Fees
2.	CHIEFTAINCY AFFAIRS DEPARTMENT	4131003	402162	Petition Fees
		4131003	402163	Certification Fees

3.	BUDGET MONITORING AND EVALUATION DEPARTMENT	4131008	4044000	Earnings and Sales
		4131008	404067	Sales of Budget Documents
		4131008	402193	Clearance Certificate Fee
4.	DEPARTMENT OF CULTURE AND HERITAGE	4131011	402079	Hire of theatre complex/mini theatre and rentage
		4131011	402080	Hire of Dance Troupe/B and
		4131011	402081	Trading amount/craft shop
5.	RURAL WATER SUPPLY AND SANITATION AGENCY	4131017	402001	Hiring of rigs, compressor, geophysical surveys, water quality analysis, etc
6.	CRS TOURISM BUREAU	4131020	407001	Revenue from Tourism Bureau
7.	COMMERCIAL TRANSPORT REGULATORY/MONITORING AGENCY	4131022	402082	Motorcycle Road User Fine
		4131022	402083	Government Registration – Motorcycle
		4131022	404031	Sale of Crash Helmet
		4131022	404032	Sale of Reflective Vest
		4131022	404033	Sale of Security Seals
8.	STATE PLANNING COMMISSION	4131023	400000	Revenue
		4131023	404000	Earning & Sales
9.	DEPARTMENT OF PUBLIC TRANSPORTATION	4131025	402001	Motor Traffic Exam Fees

		4131025	402002	Fees from Expired Road Worthiness
		4131025	409701	Proceed from Signages
		4131025	409702	Proceeds from Gantries
		4131025	409703	Proceeds from Terminal Parks
		4131025	402000	Fines and Fees
		4131025	402192	Commercial Vehicle Certification
		4131025	402057	Fees from Expired Road Worthiness
		4131025	403006	Drivers Licensing/Certification
10.	DEPARTMENT OF DUE PROCESS AND PRICE INTELLIGENCE UNIT	4131027	402002	Due Process registration of Contractors Fees
		4131027	402003	Due Process Fees and Tenders Documents
		4131027	402154	Processing Fees
11.	INFORMATION AND COMMUNICATION TECHNOLOGY DEPARTMENT	4131028	402218	Proceeds from Training
		4131028	402219	Fees from Lease of Infrastructure and Value Added Services
		4131028	402220	Hosting
		4131028	402221	Web Design
		4131028	402222	Web Maintenance
		4131028	402223	Web Advertising
		4131028	402224	Fees from Provision of Value Services to the Educational Sector
		4131028	402225	Hospitality
		4131028	404071	CRS Lottery

12.	DEPARTMENT OF INVESTMENT PROMOTION	4131032	402001	Registration of Business Premises
		4131032	402002	Renewal of Business Premises
		4131032	402003	Industrial Development Fee (smquary)
		4131032	409701	Sale of Dura Foam Company
		4131032	409702	Sale of Equity and Investment
13.	FIRE SERVICE	4131034	402002	Fire Safety Certificate Fees from Petrol Stations
14.	OFFICE OF THE HEAD OF SERVICE	4131038	402079	Fees for Compulsory Exams
		4131038	405002	Rent on Government Property (Head of Service)
		4131038	407029	Unclaimed Salary and Wages (Head of Service)
15.	MINISTRY OF RURAL TRANSFORMATION, TRAINING & Establishment	4131039	404001	Sales of Annual Performance Evaluation Report From (APER FORM)
16.	MANAGEMENT DEVELOPMENT INSTITUTE	4131040	402001	Training Fees (Head of Service)
17.	PROJECT/PROGRAMMES MONITORING EVALUATION UNIT	4131040	400008	Revenue from Project/ Programme Monitoring Evaluation Unit
18.	Ministry OF INTERNATIONAL DONOR CORPORATION	4131042	402226	Fee for Validation of Partner
		4131042	402227	Fines and other Charges
		4131042	402228	Sales of SDG's Pre-qualification Forms/Bid Documents



19.	EVENT MANAGEMENT	4131043	404032	Sales of T-Shirt
		4131043	404065	Ticket Sale
		4131043	409022	Sponsorship
		4131043	409023	Rentals of Equipment
		4131043	409025	Stores Rental
20.	CRS JUDICIARY	4150001	402001	Probate Fee
		4150001	402002	Court Fees
		4150001	402003	Fees of Customary Court
		4150001	402004	Court Fines
21.	MINISTRY OF AGRICULTURE	4160001	401003	Livestock Sales tax
		4160001	402027	Vaccination Veterinary Clinic Treatment and Consultancy Fees
		4160001	402030	Registration of Merchants (LBA)
		4160001	403001	Veterinary License
		4160001	403002	Fish License Fees
		4160001	404031	Sales of Palm Seedlings
		4160001	404032	Sales of Cassava cuttings
		4160001	400701	Recovery of Agricultural Credit Loan
		4160001	409712	Proceeds from Oil Palm Plantation (Leasing)
22.	Department of COCOA DEVELOPMENT	4160001	402028	Produce inspection Fees
		4160001	402029	Registration of Produce Store
		4160001	409710	Proceeds from Cocoa Plantation (Leasing)

		4160001	409748	Proceeds from Sale of Day Old Chicks
		4160001	409732	Root and Tuber Expansion Programme
		4160001	409711	Produce from Pineapple Project
22.	AGRICULTURAL DEVELOPMENT PROGRAMME	4160002	402217	Fees from Registration of Farmers for ADP Programme
23.	MINISTRY OF EDUCATION	4170001	402034	Search for Lost Certificate
		4170001	402035	Fines on Operation of Illegal Schools
		4170001	402037	Renewal Fees for Private Educational Institutions
		4170001	402040	Fees from the French Language Centre
		4170001	402041	Junior School Certificate Examination Fees
		4170001	402084	Placement Charges for Primary Six Pupils
		4170001	404034	Sales of Govt. Text Books for Snr. Secondary School Students
		4170001	409746	Joint Monitoring of Schools (mock & books-educational services)
		4170001	409747	Retention from School Fees for Educational Services
		4170001	402023	Fines on Operation of Illegal Schools
		4170001	402089	Accreditation of Private Schools
		4170001	402174	SS11 Mock Promotion Examination
		4170001	402178	Teachers Registrations
		4170001	404050	Sales of Govt. Textbooks for Primary Students

		4170001	404051	Sales of Govt. Textbooks for Secondary Students
		4170001	404052	Sales of Govt. Textbooks for Technical Students
		4170001	409001	Primary School Computerization
		4170001	409750	Retention from School for Schools Competition
24.	SECONDARY EDUCATION BOARD	4170002	407010	Revenue from Secondary Education Board
		4170002	409016	Sales of Unserviceable Items
		4170002	407012	Educational Services
25.	TECHNICAL EDUCATION BOARD	4170003	407070	Revenue from Technical Education Board
		4170003	407011	Revenue from Technical Education Board
26.	CRS UNIVERSITY OF TECHNOLOGY	4170004	407013	Revenue from CRS University of Technology (CRUTECH)
27.	CRS LIBRARY BOARD	4170005	407062	Revenue from Library User's Permit
		4170005	407061	Revenue from Binding Services
		4170005	407065	Revenue from Conference Centre
		4170005	407064	Revenue from Business Centre
		4170005	407066	Revenue from Internet Cafe Services
		4170005	407063	Revenue from Multimedia Project
		4170005	407014	Revenue from Library User's Permit

28.	CRS UNIVERSAL BASIC EDUCATION BOARD	4170006	400500	Other Unspecified Revenue
		4170006	402000	Fines and Fees
29.	CRS SCHOLARSHIP BOARD	4170007	404066	Fees on Servicing of Scholarship Award/Financial Assistance
30.	AGENCY FOR ADULT AND NONFORMAL EDUCATION	4170008	407008	Other Unspecified Revenue (agency for adult and non - formal education
		4170008	407000	Miscellaneous Revenue
31.	MINISTRY OF ENVIRONMENT	4180001	402059	Fees for Registration of Fumigators
		4180001	402061	Dislodging of Effluent/Air Pollution Rate
		4180001	402062	Registration of EIA
32.	CALABAR URBAN DEVELOPMENT AUTHORITY	4180002	402020	Revenue from Calabar Urban Development Authority
33.	IKOM URBAN DEVELOPMENT AUTHORITY	4180003	407021	Revenue from Ikom Urban Development Authority
34.	OGOJA URBAN DEVELOPMENT AUTHORITY	4180004	402022	Revenue from Ogoja Urban Development Authority
35.	OBUDU URBAN DEVELOPMENT AUTHORITY	4180005	402023	Revenue from Obudu Urban Development Authority
36.	UGEK URBAN DEVELOPMENT AUTHORITY	4180006	402024	Revenue from Ugek Urban Development Authority

37.	GOVERNOR'S OFFICE TASK FORCE ON ENVIRONMENT	4180007	402032	Revenue from Tasks Force on Environmental Sanitation
		4180008	409618	Integrated Waste Management
38.	MINISTRY OF FINANCE	4190001	406001	InvestmentIncome (MOFI)
	Investment income	4180001 406001	402063	Annual Registration of Consultants
	Insurance Registration	4180001 406005	402085	Registration of Environmental Contractors
	MOFINews (Advert)	4180001 406007	402086	Ground Water Monitoring/ Quality Control
		4180001	402089	Fines
39.	OFFICE OF THE ACCOUNTANT GENERAL	4190002	406003	Interest on Bank Deposit
		4190002	407001	Unclaimed Salary and Wages
		4190002	408001	Oil Mineral Revenue
		4190002	409011	Privatization Proceeds from Government Estates
		4190002	409202	Value Added Tax
		4190002	409203	Joint State and Local Government Account
		4190002	409204	Capital Reserve from MLG
		4190002	409205	Excess Crude Oil
40.	OFFICE OF THE ACCOUNTANT –GENERAL OF THE STATE	4190004	406003	Interest on Bank Deposit
		4190004	407008	Other unspecified Revenue (Office of the Accountant-General)
		4190004	407029	Unclaimed salary wages (Office of the Accountant-General)

<b>CODES</b>	<b>REVENUE HEADS</b>
401004	Paye from non government organization
401004	Other Organization's PAYE
401005	Direct Assessment
401006	WHT
401007	Tax Arrears/Penalties
401008	Pools Betting Tax
401009	Urban Development Tax
401015	CRSG PAYE
402000	Fines and Fees
402052	Industrial Development Levy
403082	Motor Vehicle Registration
403082	Road Infrastructural Development Levy
403000	Licences
403005	Sales of Motor Vehicle Number Plates
403006	Drivers Licences
403007	Motor Vehicle Licence
404000	Earnings and Sales
404020	Tourism Development Levy
400500	Other Unspecified Revenue
400501	Unspecified Revenue
401010	Registration Booklets
401011	Processing Fee for Tax Clarence Certificate
402064	Penalties on Tax and Levy
402065	Identification of Moto Vehicle Fees
402085	Infrastructural Development Levy
404020	Sales of Badges/Emblems
408007	Learners Permit
408008	Change of Ownership
408009	Change of Engine/Chassis
408010	Moto Dealers Registration and Licence

42.	MINISTRY OF HEALTH	4200001	402042	Entrance Examination Fees for Training of Nurses/Paramedical Staff
		4200001	402043	Tuition and Hostel Fees for Student Nurses/Paramedical Staff
		4200001	402044	Registration/Renewal Fees for Private Medical Institutions

		4200001	402045	Tuition and other Fees from School of Health Technology
		4200001	402046	Yellow Cards
		4200001	402047	Food Safety Inspection Services
		4200001	403005	License/Registration of Patent/Medicine Vendors (PPMV)
		4200001	404017	Essential Drugs Programme (hq)
		4200001	407017	Sales of Condemned Stores (hq)
		4200001	407018	Revenue from Hospitals (hq)
		4200001	407019	Revenue from Training Schools (hq)
43.	COLLEGE OF HEALTH TECHNOLOGY	4200002	407019	Revenue from Ministry of Health Training Schools (College of Health Tech, Calabar)
44.	SCHOOL OF NURSING, CALABAR	4200003	407019	Revenue from Ministry of Health Training Schools (School of Nursing, Calabar)
		4200011	402183	X-Ray Fees
		4200011	402184	Medical Exams Fee
		4200011	407037	5% Commission from Sales of EDP Drugs
		4200011	407068	Revenue from Hospitals (Lawrence Henshaw Memorial Hospital, Calabar)
		4200011	407057	Reimbursement from Ministry of Social Welfare for Free Medical Treatment
45.	SCHOOL OF MIDWIFERY, CALABAR	4200004	407019	Revenue from Ministry of Health Training Schools (School of Midwifery, Calabar)
46.	SCHOOL OF NURSING, ITIGIDI	4200005	407019	Revenue from Ministry of Health Training Schools (School of Nursing, Itigidi)

47.	SCHOOL OF NURSING, OGOJA	4200006	407019	Revenue from Ministry of Health Training Schools (School of Nursing, Ogoja)
48.	SCHOOL OF MIDWIFERY/TBL, MONIAYA, OGOJA	4200007	407019	Revenue from Ministry of Health Training Schools (School of Midwifery, Ogoja)
49.	SCHOOL OF MIDWIFERY/TBL, OBUDU	4200008	407019	Revenue from Ministry of Health Training Schools (School of Midwifery, Obudu)
50.	GENERAL HOSPITAL, CALABAR	4200009	407068	Revenue from Hospitals (General Hospital, Calabar)
		4200009	402074	Ambulance
		4200009	402137	Laboratory Fee
		4200009	402142	Medical Examination Fees
		4200009	402143	Maternity
		4200009	402145	Mortuary Fee
		4200009	402174	Fixed Card Fee
		4200009	402183	X-Ray Fee
		4200009	407037	5% Commission from DP on Sales of Drugs
		4200009	407078	Treatment (NHS)
		4200010	407068	Revenue from Hospitals (Govt. Dental Centre, Calabar)
51.	DR. LAWRENCE HENSHAW MEMORIAL HOSPITAL, CALABAR	4200011	407018	Revenue from Hospitals (Lawrence Henshaw Memorial Hospital, Calabar)
		4200011	402125	Fixed Fee Ticket
		4200011	402131	Hospital Fees
		4200011	402137	Laboratory Fees
		4200011	402145	Mortuary Fees



52.	EYE CARE PROGRAMME, CALABAR	4200012	407018	Revenue from Hospitals (Eye Care Programme, Calabar)
		4200012	401144	Medical Report Fee
		4200012	402091	Cancarta Document
		4200012	402094	Central Visual Test
		4200012	402095	Commission on Lense/Frame
		4200012	402098	Continuation Card Fee
		4200012	402103	Dilation Fee
		4200012	402106	Epilation Fee
		4200012	402110	Eye Pad Fee
		4200012	402111	Fasting Blood Sugar Test
		4200012	402127	Follow - up Fee
		4200012	402129	Foreign Body
		4200012	402136	Intra Ocular Pressure Fee
		4200012	402146	New Card Fee
		4200012	402157	Refraction
		4200012	402160	Renewal of Card Fee
		4200012	402170	Sick Leave Fee
		4200012	402175	Staining Fee
		4200012	402177	Swab
53.	ST. JOSEPH HOSPITAL, IKOT ENE	4200013	407018	Revenue from Hospitals (St. Joseph Hospital, IkotEne, Akpabuyo)
54.	GENERAL HOSPITAL, AKAMKPA	4200014	407018	Revenue from Hospitals (General Hospital, Akamkpa)
55.	COTTAGE HOSPITAL, OBAN	4200015	407018	Revenue from Hospitals (Cottage Hospital, Oban)

56.	COTTAGE HOSPITAL, AKPET CENTRAL	4200016	407018	Revenue from Hospitals (Cottage Hospital, Akpet Central)
57.	GENERAL HOSPITAL, UGEP	4200017	407018	Revenue from Hospitals (General Hospital, Ugep)
58.	EJA MEMORIAL JOINT HOSPITAL, ITIGIDI	4200018	407018	Revenue from Hospitals (Eja Memorial Hospital, Itigidi)
59.	GENERAL HOSPITAL, OBUBRA	4200019	407018	Revenue from Hospitals (General Hospital, Obubra)
60.	GENERAL HOSPITAL, OGOJA	4200020	407018	Revenue from Hospitals (General Hospital, Ogoja)
61.	GENERAL HOSPITAL, OKPOMA	4200021	407018	Revenue from Hospitals (General Hospital, Okpoma)
62.	GENERAL HOSPITAL, OBANLIKU	4200022	407018	Revenue from Hospitals (General Hospital, Obanliku)
63.	LUTHERAN HOSPITAL, YAHE	4200023	407018	Revenue from Hospitals (Lutheran Hospital, Yahe)
64.	ESSENTIAL DRUG PROGRAMME	4200024	407018	Revenue from State Share of Profit of Essential Drugs on Appropriation Account
65.	OBUDU RANCH CLINIC	4200025	407018	Revenue from Hospitals (Obudu Ranch Clinic)

66.	MINISTRY OF INFORMATION	4210001	404002	Payment on Commercial Printing
		4210001	404003	Sales of Publications
		4210001	404004	Advertisement and Publications
67.	CROSS RIVER BROADCASTING CORPORATION, CALABAR	4210002	407005	Revenue from Broadcasting Corporation, Calabar
68.	CROSS RIVER BROADCASTING CORPORATION, IKOM	4210003	407006	Revenue from Broadcasting Corporation, Ikom
69.	CRS NEWSPAPER CORPORATION, CALABAR	4210004	407007	Revenue from Newspaper Corporation, Calabar
70.	MINISTRY OF JUSTICE	4220001		Government Fees for Estates/Oaths
		4220001		Sales of Revised Edition Laws of CRS
		4220001		1% Legal Fees
71.	MINISTRY OF LOCAL GOVERNMENT AFFAIRS	4230001	402002	Registration of Contractor's Fees (Ministry of Local Govt. Affairs)
72.	MINISTRY OF LANDS AND HOUSING	4240001	401001	Stamp Duties and Penalties (Land Matters)
		4240001	401002	Capital Gains Tax
		4240001	402004	Temporary Right of Occupancy
		4240001	402005	Survey Fees
		4240001	402006	Application for Approval of Building Plan
		4240001	402007	Non-refundable Application Fee for Issuance of Letter of Consent & Mortgages
		4240001	402008	Non-refundable Application fee for Issuance of Certificate of Occupancy

		4240001	402009	Fees for Objection against Issuance of Certificate of Occupancy
		4240001	402010	Ground Rent/Collection
		4240001	402011	Deeds of Preparation, Approval, Execution and Registration Fees
		4240001	402012	Registration of Layout Plans
		4240001	402013	Premium charges (Lands)
		4240001	402014	Land Development Charges
		4240001	402015	Search Fees and Certified True Copy of Original Documents
		4240001	402016	Non-refundable Application Fees for Allocation of State Land
		4240001	402017	Submission of Survey Plan (Blue Copy)
		4240001	402018	Power of Attorney Fees
		4240001	402019	Site Analysis
		4240001	402020	Charting Fees
		4240001	402021	Publication Fees (Lands)
		4240001	402022	Approval for Allocation of State Land
		4240001	402023	Inspection Fees (Lands)
		4240001	402024	Development Plan
		4240001	404006	Sales of Plan Photostat Prints and Maps
		4240001	405000	Rent on Government Property (Lands)
73.	MINISTRY OF WOMEN AFFAIRS	4270001	404023	Women Affairs Nursery/ Primary School
		4270001	404025	Vocational/Hair Dressing Saloon (Women Affairs)
		4270001	404039	Revenue from Women Development Centre

74.	MINISTRY OF WORKS	4280001	402054	Fees from Training School (Ministry of Works)
		4280001	404017	Sales of Condemned stores/ Vehicles and Plants (Ministry of Works)
		4280001	407002	Rent from Staff Quarters (Ministry of Works)
		4280001	402052	Industrial Development Fee (smquary Ministry of Works)
		4280001	407031	Revenue from CRS Water Board Ltd
75.	CIVIL SERVICE COMMISSION	4320001	404012	Sales of Application Form for Employment
		4320001	404044	Registration for Competitive Promotion Examination
		4320001	404058	Sales of Score Sheet
76.	CRS FORESTRY COMMISSION	4330001	402031	Forestry Fines and Fees
		4330001	403003	Forestry General Licences
		4330001	404008	Sales of Forestry Products – Timber and Gmelina
		4330001	404009	Sales of Forestry Products – Firewood and other ornamentals
		4330001	404010	Calabar Botanical Garden
		4330001	407008	Other Unspecified Revenue (Forestry Commission)
		4330001	409727	Community Royalty (Forestry Commission)
77.	CRS INDEPENDENT ELECTORAL COMMISSION	4340001	404055	Sales of Nomination Forms
78.	LOCAL GOVERNMENT SERVICE COMMISSION	4350001	404001	Sales of Annual Performance Evaluation Report Form - (APER Igasercom)
		4350001	404019	Sales of Application Form/Scores Sheet for Employment (IGA SERCOM)

79.	JUDICIAL SERVICE COMMISSION	4360001	404001	Sales of Annual Performance Evaluation Report (APER -judicial commission)
80.	CRS SPORTS COMMISSION	4370001	402071	Hire of Stadium
		4370001	402072	Stadium Hotel Fee
		4370001	402074	Hire of Ambulance (Sports Commission)
		4370001	402075	Fee for the Use of Space (Sports Commission)
		4370001	402076	Football Engagement (5% Gate Taking)
		4370001	402077	Gate Takings from Swimming Pool
		4370001	402008	Other Unspecified Revenue (Sports Commission)
81.	CRS CARNIVAL COMMISSION	4380001	409402	Tourism Development Projects
82.	MINISTRY OF SOCIAL WELFARE AND COMMUNITY DEVT.	4390001	402048	Cooperative, Audit and Supervision Fees
		4390001	402049	Registration of Cooperative Societies
		4390001	402066	Certification of Voluntary Organization
		4390001	404024	Sales of Adoption Forms for Children
		4390001	404046	Sales of Pilgrim Forms
83.	MINISTRY OF YOUTH DEVT	4400001	402001	Registration of Youth Club and Non-Governmental Organization (NGO's)

## **PAYMENT THROUGH MOBILE COLLECTION SYSTEM**

Taxpayers' can pay their revenue/taxes through POS with their ATM Card (Verve or MasterCard)

### **a. PAYMENT PROCESS USING ATM CARD**

- i. Taxpayer visits a location with a Point-of-Sale device.
- ii. Taxpayer is prompted to insert his/her payment card.
- iii. Taxpayer is prompted to select the type of payment from the list displayed.
- iv. Taxpayer enter Taxpayer Identification Number (TIN).
- v. Taxpayer enters Telephone number.
- vi. Taxpayer enters his payment card PIN to authorize transaction. When payment is completed, a “payment successful” message is given.
- vii. Payment information is automatically logged onto the PAY Direct system.
- viii. Two receipts are instantly generated; one for the taxpayer and the other for the Revenue Merchant.
- ix. Taxpayer receives SMS alert on his phone notifying him of the transaction.

### **b. CASH PAYMENT PROCESS USING REVENUE MERCHANT'S CARD**

- i. Taxpayer indicates that he wants to pay cash to Revenue merchant.
- ii. Revenue merchant collects cash from taxpayer for the proposed revenue (tax, fine, fees, charges) item.
- iii. Revenue merchant inserts his preloaded Revenue merchant's card into the terminal.
- iv. Taxpayer selects the type of payment to be made

- from the displayed list.
- v. Taxpayer enters his Taxpayer Identification Number.
  - vi. Taxpayer is prompted to enter his telephone number.
  - vii. Revenue merchant enters the exact amount on the Point of payment terminal using his revenue merchant's payment card.
  - viii. Revenue merchant enter his card PIN to authorize transaction.
  - ix. When payment is completed, a “payment successful” message is given
  - x. Information is automatically logged onto the PAY Direct system.
  - xi. Two receipts are instantly generated; one for the taxpayer and the other for the Revenue merchant.
  - xii. Taxpayer receives SMS alert on his phone notifying him of the transaction.



## CHAPTER 8

### PROCEDURAL MANUAL FOR THE IMPLEMENTATION OF ELECTRONIC TAX CLEARANCE CERTIFICATE

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**T**he Electronic Tax Clearance Certificate (e-TCC) is a new system of issuing Tax Clearance Certificate in Cross River State. It replaces the old paper and manually processed Tax Clearance Certificate (TCC)

#### PREREQUISITE FOR OBTAINING ELECTRONIC TAX CLEARANCE CERTIFICATE

Taxpayers are expected to fulfill the under-listed obligations before they apply for issuance of Electronic Tax Clearance Certificate –

1. Register and obtain Taxpayer Identification Number (TIN);
2. Fulfill his tax obligation (filing his income for the preceding three (3) years, receives Tax Assessment Notice and pays his tax).
3. Obtains Electronic Tax Clearance Application Form.

#### A. REGISTRATION OF TAXPAYERS

It is mandatory by Law that all taxpayers resident in the Country must register (have their biometrics captured) and obtain Taxpayer Identification Number.

**B. PAYMENT OF TAX NON-PAYE APPLICANT (DIRECT ASSESSMENT)**

At the beginning of each year, every taxpayer should;

1. Complete and return Form I.T 5A (Income Tax Declaration Form). The form can be obtained at:
  - a. Tax Offices
  - b. IRS Headquarters or
  - c. Download from CRIRS Website ([www.crirs.gov.ng](http://www.crirs.gov.ng))
2. Receive Assessment Notice and remit his/her tax at branches of any collecting bank or any other channel of payment (POS, Online).
3. Obtain automated revenue receipt from Cross River State Internal Revenue Service.

**PAYE APPLICANT**

All companies/organizations in Cross River State operating PAYE tax system are expected to;

1. Submit all Tax Returns used in the operation of the PAYE Scheme and End of Year returns for the previous years to Cross River State Internal Revenue Service not later than 31st January of a new year.
2. Soft copy of schedule showing names, Taxpayer Identification Number and amount of PAYE remitted should be submitted monthly to PAYE/WHT Unit.
3. The tax audit and investigation department shall examine the preceding six (6) years audit of the

- organization and issue a corporate tax clearance before PAYE can process staff e-TCCs for them.
4. Process e-TCCs en-bloc for all their staff.

### **COLLECTION OF ELECTRONIC TAX CLEARANCE CERTIFICATE (e-TCC)**

1. Individual Taxpayer or PAYE Organization obtains e-TCC Application Form after payment of processing fee.
2. Complete and submit e-TCC application form with the following attachment;
  - i. Photocopy of Assessment Notice (not required for PAYE applicants).
  - ii. Photocopy of automated receipt (not required for PAYE applicants).
  - iii. Schedule showing salary and tax deductions for the past three (3) years (for PAYE applicants).
  - iv. Corporate Tax clearance issued by audit and investigation department.
  - v. Evidence of payment of processing fee. Check back to collect e-TCC card within 10 working days.

## CHAPTER 9

### PROCEDURAL MANUAL FOR ONLINE TAX ASSESSMENT

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The Tax Management System (TMS) and report system is a web based application for Tax Returns Filing, Tax Assessment, Issuing of Tax Clearance Certificate and the entire Tax management processes. It replaced the old manual process of tax management.

#### PREREQUISITE FOR FILLING ONLINE TAX ASSESSMENT ON THE PMERS SYSTEM

Taxpayers are expected to fulfill the under-listed obligations before they can fill an online tax assessment

1. Taxpayer must have a registered TIN.
2. Taxpayer must be registered on the Tax Management System (TMS) through the CRIRS website <https://www.crirs.ng>. Tax payer registration is done using his/her Tin Number.  
[https://www.crirs-pmers.ng/payee\\_search\\_tin](https://www.crirs-pmers.ng/payee_search_tin) - Registration link for PAYE.  
[https://www.crirs-pmers.ng/da\\_search\\_tin](https://www.crirs-pmers.ng/da_search_tin) - Registration link for Direct Assessment.
3. After registration Taxpayer must login to the Tax Management System (TMS) <https://www.crirs-pmers.ng/userlogin> to update profile, filling all necessary fields with adequate information. Once tax payers profile is updated Taxpayer can't

change his/her photo and signature after 48hrs of signup.

4. Taxpayer can proceed to Fill online tax assessment.

**A. FILLING ONLINE TAX ASSESSMENT NON-PAYE APPLICANT (DIRECT ASSESSMENT)**

At the beginning of every year, every tax payer should,

1. Fill and submit online tax assessment. This process is done on the CRIRS Tax Management System (TMS) <https://www.crirs-pmers.ng>.

A. Tax payer is expected to login into their TMS account <https://www.crirs-pmers.ng/userlogin>

B. To fill a new assessment, taxpayer clicks on tax assessments submissions on the left menu bar ,page opens and taxpayer clicks on add new assessment on the top right of the page

C. Tax payer is expected to fill in all fields on this page as applicable; Priority field includes

- Tax year
- Income source
- Annual Earning
- Other optional deductions where applicable

When these fields are filled by the taxpayer the system

automatically populates his/her TAX Amount accessed

- D. Tax payer clicks on add assessment button on the bottom left of the page to submit assessment.
- E. After submitting the Tax assessment Taxpayer is expected to declare his/her Tax assessment by clicking on the “view/declare” button.
- F. After tax assessment declaration taxpayer wait 24-72 hours for recommendation from Head direct assessment.
- G. Tax payer remits his/her tax at branches of tax collecting banks or any other channel of payment (POS, Online).
- H. Payment is registered on the account of tax payer on the Tax Management System (TMS) where the tax payer can go ahead and fund assessment and also apply for TCC.

## CHAPTER 10

### FACTS ABOUT TAXPAYER IDENTIFICATION NUMBER (TIN)

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#### BACKGROUND

The Joint Tax Board (JTB) is a national body created by the defunct Income Tax Management Act of 1961 now the Personal Income Tax Act Cap. P8, LFN 2004, and has over the years continued to play a role in the development of Tax administration in Nigeria. The membership comprises the Federal Inland Revenue Service (FIRS) and the 36 States Board of Internal Revenue Service (SBIRS). Other co-opted members include;

- Federal Road Safety Commission (FRSC).
- Revenue Mobilization, Allocation and Fiscal Commission (RMAFC).
- Federal Capital Territory (FCT).
- Federal Ministry of Finance (FMF).
- Nigeria Immigration Service (NIS) as observers.

The JTB is provided with the responsibility (as established in section 86(9) (d) of the Personal Income Tax Amendment Act and section 8 (q) of the FIRS Establishment Act to ensure collaboration in the issuance and administration of Taxpayer Identification Number (TIN) to all taxable entities.

The taxpayer Identification Number (TIN) was initiated by the JTB to fulfill its mandate of providing efficient,

effective and innovative solutions to proper Tax administration practices.

## **TIN PROGRAM OVERVIEW**

The TIN Program is an initiative of the Joint Tax Board in collaboration with the Federal Inland Revenue Service (FIRS) and the 36 States Board of Internal Revenue Service (SBIRS). It is an electronic system of taxpayers registration, which uniquely identifies all taxpayers and is available nationwide.

## **OBJECTIVES OF THE TIN PROGRAM**

The objectives of the TIN program include the following:

- To have reliable and centralized information on all taxpayers in the country, which would allow the sharing of information among all the Tax Authorities.
- To create a national platform for the registration and the allocation of a unique Identification Number to all taxpayers to aid effective Tax administration processes.
- To automate Tax registration activities for all levels of government and therefore facilitate a sustainable platform for revenue generation.

## **BENEFITS OF THE TIN PROGRAM**

- Subsequent increase in States Revenue.
- Reduction in cost of tax administration.
- Reduction of tax errors such as double counting and evasion.



- Filing of existing loop holes in the country's tax system
- Create a foundation for a more efficient tax administration.
- Widening of taxpayers database.
- Centralized taxpayer ID generation.
- Easy access to information by relevant tax authorities.
- Providing a basis for State planning, Budgeting and Allocation.
- Providing accurate data for relevant government agencies such as National Planning Commission and Central Bank of Nigeria.

## **FREQUENTLY ASKED QUESTIONS ABOUT TIN**

### **1. What is TIN?**

TIN is a 10 digit Identification Number that is unique to each identified taxpayer in Nigeria

### **2. Who is eligible to get a TIN?**

Every individual or corporate organization, taxable entities that earn a steady income.

### **3. Why is it necessary to register for the TIN?**

To provide the data required by law, to create a harmonized taxpayer Identification platform, for IGR automation and Taxpayer Clearance Certificate (TCC) issuance.

### **4. Where/how can taxpayers register for the TIN?**

Taxpayers can register by visiting designated

SBIRS and FIRS offices nationwide for the capture of their details and bio-metric data. Taxpayers can now commence registration by accessing the registration portal via a link on the JTB website.

**5. What is the difference between TIN and National Identity Card?**

The National Identity Card database has data on all identified Nigerians while the TIN will focus on taxable entities, individuals and non-individuals (i.e corporate body).

**6. Who initiated TIN?**

TIN is the initiative of the JTB and was inaugurated in JULY, 2008.

**7. What is the legal basis for TIN program?**

This is in line, with Part 1, Section 8, Subsection (q) of the FIRS Establishment Act 2007 and section 86 of the Personal Income Tax Act.

**8. What social services will be tied to the TIN program?**

Social services regulated by the Federal, State and Local Government such as provision of pension, drivers' license, tax clearance certificate, bank transactions, health care, development of agriculture and natural resources, access to adult and vocational education, the use of cemeteries, abattoirs, markets, stadiums, motor parks and such other amenities will incorporate the TIN as a

prerequisite for the access to such services.

In addition to the above, the rent PITA Act (as amended) had made Taxpayer Clearance Certificate carrying a TIN a prerequisite for contractors/vendors as a pre-condition for the award of contracts amongst other government facilitated transactions.

**9. Is there technical support for the TIN solution at the States?**

The TIN Program will provide training for all staff with impacted roles at the SBIRS. Also, there will be a Help Desk at JTB, Abuja to provide secondary technical support.

**10. How will States already implementing TIN or other systems plug-in?**

Any existing Taxpayer Identity Number (TIN) structure will be migrated to the 10-digit format. For more information on TIN, visit: [www.jtb.gov.ng](http://www.jtb.gov.ng).

## **CHAPTER 11**

### **ADDITIONAL INFORMATION**

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#### **SCHEDULE OF AUTHORITY OF REVENUE COLLECTION BY THE STATE AND LOCAL GOVERNMENT AS STATED IN THE CROSS RIVER STATE TAXES AND LEVIES (APPROVED LIST) LAW 2007.**

#### **PART II**

#### **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 gain 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. N10, 000.00 for registration, and
    - ii. N5, 000.00 per annum for renewal of registration
  - b. Rural areas –
    - i. N2,000.00 for registration
    - ii. N1,000.00 per annum for renewal of registration
8. Development levy (individuals only) not more than N1,000.00 per annum on all tax as per

individuals.

Right of Occupancy fee on land by the State Government in Urban areas of the State.

### **PART III**

#### **TAXES AND LEVIES TO BE COLLECTED BY THE LOCAL GOVERNMENT**

1. Shops and kiosk rates
2. Tenement rates
3. On and off liquor license fees
4. Slaughter 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, Motor park levies
9. Domestic animal license fees
10. Bicycle, Truck, Canoe, Wheelbarrow and Car fees other than a mechanically propelled truck
11. Cattle tax payable by cattle farmers only
12. Merriment and closure levy
13. Radio and Television license fees (other than Radio and Television transmitter)
14. Vehicle radio license fee (to be imposed by the Local Government of the State in which the car is registered)
15. Wrong parking charges
16. Public convenience, sewage and refuse disposal fees

17. Cemetery or burial permit
18. Religious places establishment permit fees
19. Out-door advertisement and hoarding permit fees
20. Haulage charges on Local Government roads

## ADDRESS OF TAX OFFICES

1. Cross River Internal Revenue Service  
Headquarters  
New Secretariat Complex,  
Murtala Mohammed Highway  
P.M.B. 1063, Calabar,  
Cross River State  
Website: [www.crips.gov.ng](http://www.crips.gov.ng).  
Email: [info@crips.gov.ng](mailto:info@crips.gov.ng)  
Tel: 08033498244, 08034697187, 08099211518
2. Akim Tax Office  
43 IBB Way, Calabar
3. Calabar II Tax Office  
203 Murtala Mohammed Highway,  
IkotAnsa, Calabar
4. Calabar South Tax Office  
59 EkpoAbasi Street, Opposite Total Filling  
Station, Calabar
5. Odukpani Tax Office  
No. 6 Afia Itiat by former Canaan University,

Odukpani Local Government Area  
Headquarters, Odukpani

6. Akamkpa Tax Office  
Beside Police Station, Akamkpa
7. Biase Tax Office  
Akpet Central, Biase
8. Yakurr Tax Office  
Ediba Road, Ugep
9. Obubra Tax Office  
Obubra Local Government Council  
Headquarters, Obubra
10. Ikom Tax Office  
Beside CRBC, Ikom
11. Etung Tax Office  
Ajassor Mission, Ajassor
12. Boki Tax Office  
Okundi Market, Okundi
13. Ogoja Tax Office  
Ogoja Local Government Council  
Headquarters, Ogoja
14. Yala Tax Office

## Okuku

15. Bekwarra Tax Office  
Abuochiche
16. Obudu Tax Office  
Obudu Local Government Council  
Headquarter, Obudu
17. Obanliku Tax Office  
Old Secretariat, Obanliku
18. Abi Tax Office  
Besides Post Office, Itigidi
19. Akpabuyo Tax Office  
Ikot Nakanda
20. Bakassi Tax Office  
Ikang Main Town





# ORGANOGRAM OF THE CROSS RIVER INTERNAL REVENUE SERVICE

## INTERNAL REVENUE SERVICE ORGANOGRAM



