

SCHEDULE II

TAX HARMONIZATION IN CROSS RIVER STATE

CALABAR MUNICIPAL COUNCIL TAX TYPES AND RATES

TAX TYPE	NATURE OF TAX	COLLECTION PERIOD	CMC RATES
1(A) SHOP & KIOSK LEVY			
I VERY LARGE (CORPORATES)	LEVY	YEARLY	20,000
II LARGE	LEVY	YEARLY	50,000
III MEDIUM	LEVY	YEARLY	20,000
IV SMALL	LEVY	YEARLY	5,000
V OTHERS	LEVY	YEARLY	2,000
(B) BUSINESS RATES:			
I VERY LARGE (CORPORATES)	LEVY	YEARLY	20,000
II LARGE	LEVY	YEARLY	10,000
III MEDIUM	LEVY	YEARLY	7,000
IV SMALL	LEVY	YEARLY	1,000
V OTHERS	LEVY	YEARLY	5,000
(C) GENERAL RATE	LEVY	YEARLY	200
(D) KIOSK / LICENSE	LEVY	YEARLY	2,000
(E) BAKERY HOUSE LICENCE FEE	LEVY	YEARLY	20,000
(F) PATENT MEDICINE LICENCE FEE	LEVY	YEARLY	10,000
G			
(i) SAND DREDGING LICENCE FEE	LEVY	YEARLY	100,000
(ii) SAND/GRAVEL IRON/ROD SELLERS FEES	LEVY	YEARLY	20,000
(H) SHOPPING CENTRE FEES	LEVY	YEARLY	20,000
(I) MOTOR MECHANIC /CAR WASH LICENCE FEES	LEVY	YEARLY	10,000
(J) KEROSINE DEALER LICENCE FEE	LEVY	YEARLY	20,000

PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES

I	VERY LARGE (CORPORATES)	FEEES	YEARLY	30,000
II	LARGE	FEEES	YEARLY	50,000
III	MEDIUM	FEEES	YEARLY	20,000
IV	SMALL	FEEES	YEARLY	6,000
V	OTHERS	FEEES	YEARLY	3,000
(B) ENVIRONMENTAL HEALTH CERTIFICATE				
I	VERY LARGE (CORPORATES)	FEEES	YEARLY	30,000
II	LARGE	FEEES	YEARLY	20,000
III	MEDIUM	FEEES	YEARLY	10,000
IV	SMALL	FEEES	YEARLY	5,000
V	OTHERS	FEEES	YEARLY	2,000
(C) CLUBS AND ASSOCIATION REGISTRATION FEES			ONE LUMP	10,000
3 ON AND OFF LIQUOR FEES;				
(A) ON LICENCE: LARGE				
I	MEDIUM	LEVY	YEARLY	10,000
II	SMALL	LEVY	YEARLY	7,000
(B) OFF LICENCE: LARGE				
I	MEDIUM	LEVY	YEARLY	35,000
II	SMALL	LEVY	YEARLY	25,000
4 ABATTOIR AND SLAUGHTER FEES				
I LICENCE FOR PRIVATE ABBATTOIR; COW		FEEES	ONE LUMP SUM	100,000
OTHERS		FEEES	ONE LUMP SUM	20,000
II	COW SLAUGHTER	FEEES	PER HEAD	500
III	GOAT/SHEEP/PIGS/ SLAUGHTER	FEEES	PER HEAD	200

IV	GOAT DEALERS FEES	FEES	YEARLY	10,000
V	CATTLE TRADING FEES	FEES	PER HEAD	500
VI	CATTLE DEALERS LICENCE FEES	FEES	YEARLY	30,000
VII	BUTCHERS LICENSE FEES	FEES	YEARLY	10,000
VIII	LANDING FEES ON CATTLE	FEES	PER TON	100
5	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
I	NOISE CONTROL FEES: INDIVIDUAL	FEES	PER DAY	5,000
	CORPORATE	FEES	PER EVENT	30,000
II	HAWKERS PERMIT			
	CATEGORY A	FEES	YEARLY	5,000
	CATEGORY B	FEES	YEARLY	10,000
	CATEGORY C	FEES	YEARLY	20,000
	CATEGORY D	FEES	YEARLY	30,000
III	HIRING OF HALL			
	CATEGORY A(PRIVATE)	FEES	PER DAY	30,000
	CATEGORY B(CORPORATE)	FEES	PER DAY	50,000
	CATEGORY C	FEES	PER DAY	60,000
	CATEGORY D	FEES	PER DAY	100,000
IV	ROAD CLOSURE FOR MERRIMENT			
	CATEGORY A	FEES	PER EVENT	100,000
	CATEGORY B	FEES	PER EVENT	70,000
6	RADIO & TV LICENCE FEES			
I	RADIO & TV	FEES	YEARLY	500
II	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500
7	MARRIAGE BIRTH AND DEATH REGISTRATION			
I	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500
II	BURIAL GROUND PERMIT	FEES	PER BODY	10,000
III	HOME BURIAL	FEES	PER BODY	80,000
IV	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	10,000
IV	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	10,000
V	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000

8.	NAMING OF STREET REGISTRATION			
I.	HONORARY	FEES	LUMP SUM	NIL
II.	ON DEMAND	FEES	LUMP SUM	250,000
9.	MARKETS:			
I.	LOCKED UP STALLS	FEES	MONTHLY	450
II.	SEMI LOCKED-UP	FEES	MONTHLY	350
III.	OPEN SHEDS	FEES	YEARLY	2,500
IV.	MARKET TOLLS	FEES	DAILY	20
V.	SEASONAL MARKET (DEPENDING ON THE PRODUCT)	FEES	PER BAG/HEAP	-
VI.	MARKET SANITATION	FEES	DAILY	20
10(a)	MOTOR PARKS:			
I.	BUS/TAXI DAILY OPERATIONAL TICKET	FEES	DAILY	75
II.	PARK LABOUR CHARGE	FEES	DAILY	100
III.	PARK BOOKING FEE	FEES	DAILY	150
IV.	PARKING FEES	FEES	PER PARKING	100
V.	PARKING PERMIT CATEGORY A	FEES	YEARLY	20,000
	CATEGORY B	FEES	YEARLY	30,000
	CATEGORY C	FEES	YEARLY	50,000
VI.	WRONG PARKING CHARGES	FINES	FINES	20,000
VII.	PARK DEPOT PERMIT:			
	(a) TRAILERS	FEES	PER VEHICLE	7,000
	(b) LORRIES	FEES	PER VEHICLE	3,000
	(c) PICK UP	FEES	PER VEHICLE	2,000
VIII.	PRIVATE PARKS OPERATIONAL PERMIT:			
	(a) LARGE	FEES	YEARLY	200,000
	(b) MEDIUM	FEES	YEARLY	150,000
	(c) SMALL	FEES	YEARLY	100,000
IX.	PRIVATE PARKS DAILY CHARGES	FEES	PER HEAD DAILY	50
	TRICYCLE (KEKE) DAILY OPERATIONAL CHARGES	FEES	DAILY	200

LA	SHOP & KIOSK	YEARLY	130.000
	VERY LARGE (CORPORATE)	YEARLY	90.000
	LARGE SHOP	YEARLY	20.000
	MEDIUM SHOP	YEARLY	5.000
	SMALL SHOP	YEARLY	2.000
	OTHERS		
3.	BUSINESS RATES		
	VERY LARGE (CORPORATE)	YEARLY	30.000
	LARGE	YEARLY	10.000
	MEDIUM	YEARLY	7.000
	SMALL	YEARLY	2.000
	GENERAL RATE	YEARLY	200
	KIOSK / LICENSE	YEARLY	2.000
D.	BAKERY HOUSE LICENCE FEE	YEARLY	20.000
E.	PATENT MEDICINE LICENCE FEE	YEARLY	10.000
F.	SAND DREDGING LICENCE FEE	YEARLY	100.000
G.1	SAND/GRAVEL IRON/ROD SELLERS FEES	YEARLY	20.000
I	SAND/GRAVEL IRON/ROD SELLERS FEES	YEARLY	20.000
H	SHOPPING CENTRE FEE	YEARLY	10.000
I	MOTOR MECHANIC / CAR WASH LICENCE FEE	YEARLY	10.000
I	KEROSENE DEALER LICENCE FEE	YEARLY	10.000
2A	PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES.		
I	VERY LARGE (CORPORATES)	YEARLY	80.000
II	LARGE	YEARLY	50.000
III	MEDIUM	YEARLY	20.000
IV	SMALL	YEARLY	6.000
V	OTHERS	YEARLY	3.000
B	ENVIRONMENTAL HEALTH CERTIFICATE		
	VERY LARGE (CORPORATES)	YEARLY	30.000
	LARGE	YEARLY	20.000
	MEDIUM	YEARLY	10.000
	SMALL	YEARLY	5.000
	OTHERS	YEARLY	2.000
C	CLUBS AND ASSOCIATION REGISTRATION		
3	ON AND OFF LIQUOR FEES	ONE LUMP SUM	10.000
	LARGE (ON LICENCE)	YEARLY	10.000
	MEDIUM (ON LICENCE)	YEARLY	7.000
	SMALL (ON LICENCE)	YEARLY	5.000
	LARGE (OFF LICENCE)	YEARLY	35.000
	MEDIUM (OFF LICENCE)	YEARLY	25.000
	SMALL (OFF LICENCE)	YEARLY	5.000
4	ABATTOIR AND SLAUGHTER / FEES		
	LICENCE FOR PRIVATE ABATTOIR:		
	COW	ONE LUMP SUM	100.000
	OTHERS	ONE LUMP SUM	20.000
	COW SLAUGHTER	PER HEAD	500
	GOAT/SHEEP/PIGS/ SLAUGHTER	PER HEAD	200
	GOAT DEALERS FEES	YEARLY	10.000

5	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT	PER DAY	5.000
I	NOISE CONTROL FEES: INDIVIDUAL	PER EVENT	30.000
II	NOISE CONTROL FEES: CORPORATE	YEARLY	5.000
	HAWKERS PERMIT	YEARLY	10.000
	CATEGORY A	YEARLY	20.000
	CATEGORY B	YEARLY	50.000
III	HIRING OF HALL	PER DAY	30.000
	CATEGORY A (PRIVATE)	PER DAY	50.000
	CATEGORY B (CORPORATE)	PER DAY	60.000
	CATEGORY C	PER DAY	100.000
IV	ROAD CLOSURE FOR MERRIMENT	PER EVENT	100.000
	CATEGORY A	PER EVENT	70.000
	CATEGORY B		
	CATEGORY C		
6	RADIO AND TV LICENCE FEES	YEARLY	500
	RADIO & TV	YEARLY	500
7	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	PER CERTIFICATE	500
	MARRIAGE BIRTH AND DEATH REGISTRATION	PER BODY	10.000
	BIRTH REGISTRATION FEES	PER BODY	80.000
	BURIAL GROUND PERMIT	PER MARRIAGE	18.500
	HOME BURIAL	PER CERTIFICATE	10.000
	MARRIAGE REGISTRATION ACTS FEES	PER CERTIFICATE	1.000
	DEATH REGISTRATION FEES		
	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN		
8	NAMING OF STREET REGISTRATION	LUMP SUM	NIL
	HONORARY	LUMP SUM	250.000
	ON DEMAND		
9	MARKETS	MONTHLY	450
	LOCKED UP STALLS	MONTHLY	350
	SEMI LOCKED UP	YEARLY	2.500
	OPEN SHEDS	DAILY	20
	MARKET TOLLS	PER BAG/HEAP	
	SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	DAILY	20
10	MARKET SANITATION	DAILY	75
	MOTOR PARKS:	DAILY	100
	BUS/TAXI DAILY OPERATIONAL TICKET	DAILY	150
	PARK LABOUR CHARGE	PER PARKING	100
	PARK BOOKING FEE	YEARLY	10.000
	PARKING FEES	YEARLY	30.000
	PARKING PERMIT: CATEGORY A	YEARLY	50.000
	CATEGORY B	YEARLY	20.000
	CATEGORY C		
	WRONG PARKING PERMIT	FINES	20.000

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		PER VEHICLE	7,000
	PARK DEPOT PERMIT:		
	TRAILERS	PER VEHICLE	3000
	LORRIES	PER VEHICLE	2000
	PICK UP		
	PRIVATE PARKS OPERATIONAL PERMIT:		
VI	LARGE	YEARLY	200,000
	MEDIUM	YEARLY	150,000
	SMALL	YEARLY	100,000
VII	PRIVATE PARKS DAILY CHARGES	PER HEAD DAILY	50
VIII	TRICYCLE(KEKE) DAILY OPERATIONAL TICKET	DAILY	200
11	DOMESTIC ANIMAL LICENCE		
I	DOG LICENCE	YEARLY	500
12	BICYCLE, CANOE, WHEEL BARROW AND CART FEES		
I	WHEEL BARROW /CART LICENCE	DAILY	100
II	BICYCLE LICENCE	YEARLY	1,000
III	CANOE OPERATIONAL FEE	DAILY	100
13	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT.		
I	DIRECTIONAL SIGN BOARD	YEARLY	1,000 - 10,000
II	ELECTRIC DESIGN ADVERT	YEARLY	5,000
III	WALL PRINT ADVERTISEMENT	PER SIDE	5,000
IV	BILL BOARDS AND EYE CATCHER	YEARLY	20,000-200,000
V	DIGITALISED BOARDS	YEARLY	10,000-50,000
VI	MOBILE ADVERT FEES:		
	TRUCKS	YEARLY	20,000
	LORRIES	YEARLY	15,000
	TANKERS	YEARLY	10,000
	BUSES	YEARLY	5,000
	PICK UP	YEARLY	5,000
14 A	TENEMENT RATE: VALUE OF PROPERTY		
	N1 - N5M	YEARLY	10,000
	N5M - N10M	YEARLY	15,000
	N10M - N20M	YEARLY	20,000
	ABOVE N20M	YEARLY	30,000
B	BASIC TRANSMISSION SERVICE: BTS TENEMENT		
	CATEGORY A	YEARLY	150,000
	CATEGORY B	YEARLY	80,000
	CATEGORY C	YEARLY	60,000

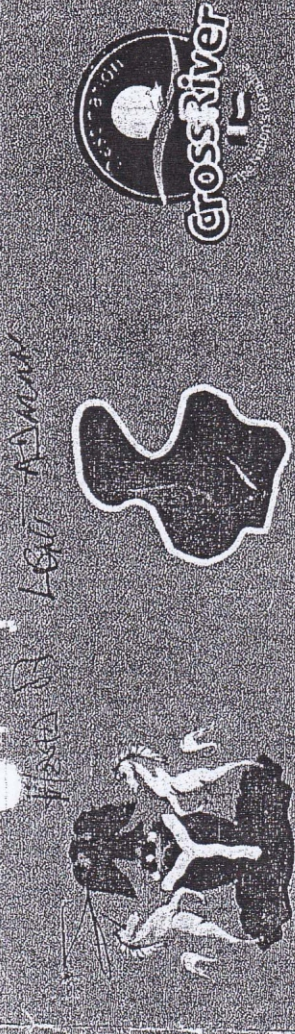
For complaints or enquiries, contact:
08063405733, 08034175901

or visit Calabar Municipal Government Secretariat

Cross River State Tax

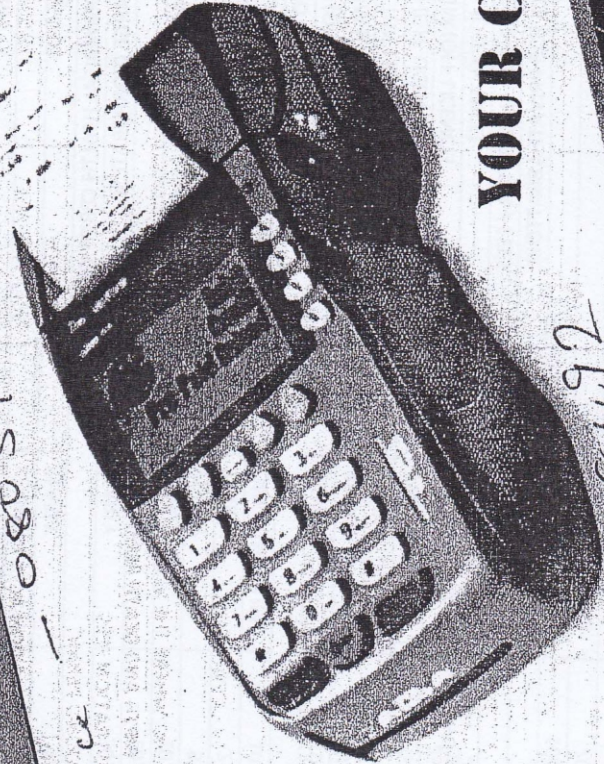
Personal Income Tax

For further information on State Taxes please visit



Calabar Municipal Government Harmonized Fees, Levies and Charges

Grace - 08034073133



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GEMS 3

10(b) CHARGES ON FINISHED GOODS/HAULAGE FEES

I.	CEMENTS	FEES	PER BAG	50.00
II.	FLOUR/SEMOVITA/WHEAT	FEES	PER BAG	15.00
III.	ANIMAL FEEDS	FEES	PER BAG	15.00
IV.	COCOA	FEES	PER BAG	15.00
V.	OTHERS			10.00

11. DOMESTIC ANIMAL LICENCE

I.	DOG LICENCE	FEES	YEARLY	500
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12. BICYCLE, CANOE, WHEEL BARROW AND CART

I.	WHEEL BARROW/CART LICENCE	LEVY	DAILY	100
II.	BICYCLE LICENCE	LEVY	YEARLY	1,000
III.	CANOE OPERATIONAL PERMIT	FEE	DAILY	100

13. SIGN BOARD (SIGNAGE) AND ADVERT PERMIT

I.	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1,000-10,000
II.	ELECTRIC DESIGN ADVERT	LEVY	YEARLY	5,000
III.	WALL PRINT ADVERTISEMENT	LEVY	PER SIDE	5,000
IV.	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	20,000-200,000
V.	DIGITALISED BOARDS	LEVY	YEARLY	10,000-50,000
VI.	MOBILE ADVERT FEES			
(a)	TRUCKS	FEES	YEARLY	20,000
(b)	LORRIES	FEES	YEARLY	15,000
(c)	TANKERS	FEES	YEARLY	10,000
(d)	BUSES	FEES	YEARLY	5,000
(e)	PICK UP	FEES	YEARLY	5,000

14(A) TENEMENT RATE

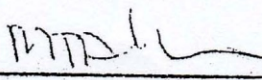
N1 - N5M	LEVY	YEARLY	10,000
N5M - N10M	LEVY	YEARLY	15,000

N10M - N20M	LEVY	YEARLY	20,000
ABOVE N20M	LEVY	YEARLY	30,000

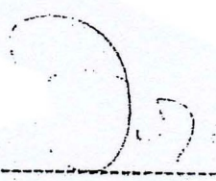
B. BASIC TRANSMISSION SERVICE	LEVY	YEARLY	
BTS TENEMENT:			
CATEGORY A	LEVY	YEARLY	150,000
CATEGORY B	LEVY	YEARLY	80,000
CATEGORY C	LEVY	YEARLY	60,000

Citation and Commencement: () This Bye – law may be cited as the Calabar Municipal Council Area Harmonised and Consolidated Taxes, Levies and Charges Bye – law No 001 of 2014 and shall be deemed to have come into effect this 14th day of April 2014

This printed impression has been carefully compared by me with the bill which has been passed by the Calabar Municipal Legislative Council and found by me to be true and correctly prepared copy of the said bill.


CLERK OF THE CALABAR MUNICIPAL
LEGISLATIVE COUNCIL

I ASSENT


HON. DONATUS ETIM
EXECUTIVE CHAIRMAN
CALABAR MUNICIPAL COUNCIL.

Made at Calabar Municipal Council this 14th day of April 2014

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.

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

(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