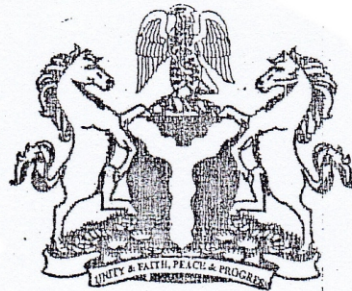


Extraordinary



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Government Notice No. 76

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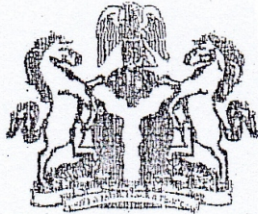
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TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT,  
CAP. T2, LAWS OF THE FEDERATION OF NIGERIA, 2004

SCHEDULE TO THE TAXES AND LEVIES (APPROVED LIST  
FOR COLLECTION) ACT (AMENDMENT) ORDER, 2015



ARRANGEMENT OF PARAGRAPHS

*Paragraph :*

1. Amendment of the Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap T2, Laws of the Federation of Nigeria, 2004.
2. Amendment of Part I to the Schedule to the Principal Act.
3. Amendment of Part II to the Schedule to the Principal Act ..
4. Amendment of Part III to the Schedule to the Principal Act.
5. Amendment of the Schedule to the Principal Act.
6. Citation.

S 1. No. 25 of 2015

TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT,  
CAP. T2, LAWS OF THE FEDERATION OF NIGERIA, 2004

SCHEDULE TO THE TAXES AND LEVIES (APPROVED LIST  
FOR COLLECTION) (ACT AMENDMENT) ORDER, 2015

[26th Day of May, 2015]

Commence-  
ment.

In exercise of the powers conferred upon me by Section 1 (2) of the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004 and all other powers enabling me in that behalf, I, DR (MRS) NGOZI OKONJO-IWEALA, Coordinating Minister for the Economy and Minister of Finance, Federal Republic of Nigeria, hereby make the following Order-

1. The Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004 (in this Act referred to as "the Schedule to the Principal Act") is amended as set out in this Order.

Amendment  
of the  
Schedule to  
the Taxes  
and Levies  
(Approved  
List for  
Collection)  
Act, Cap.  
T2, Laws of  
the  
Federation  
of Nigeria,  
2004.

2. Part I of the Schedule to the Principal Act is amended by inserting immediately after the existing item 8, a new item 9 as follows-

"9. National Information Technology Development Levy".

Amendment  
of Part I to  
the Schedule  
to the  
Principal  
Act.

3. Part II of the Schedule to the Principal Act is amended by-  
(a) substituting the existing item 7 with a new item 7 as follows-

"7. Business premises registration fees in respect of urban and rural areas which includes registration fees and per annum renewals as fixed by each state"; and

(b) inserting immediately after the existing item 11, new items 12 to 25 as follows-

"12. Land use charge, where applicable;

13. Hotel, Restaurant or Event Centre Consumption Tax, where applicable;

14. Entertainment Tax, where applicable;

Amendment  
of Part II to  
the Schedule  
to the  
Principal  
Act.

- ✓ 15. Environmental (Ecological) Fee or Levy;
- ✓ 16. Mining, Milling and Quarrying Fee, where applicable;
17. Animal Trade Tax, where applicable;
18. Produce Sales Tax, where applicable;
19. Slaughter or Abattoir Fees, where State Finance is involved;
20. Infrastructure Maintenance Charge or Levy, where applicable
21. Fire Service Charge;
22. Property Tax, where applicable;
23. Economic Development Levy, where applicable;
24. Social Services Contribution Levy, where applicable; and
25. Signages and Mobile Advertisement, Jointly collected by States and Local Governments."

Amendment  
of Part III to  
the Schedule  
to the  
Principal  
Act.

4. Part III of the Schedule to the Principal Act is amended by inserting immediately after the existing item 20, new items 21 as follows-  
"21. Wharf Landing Charge, where applicable".

Amendment  
of the  
Schedule to  
the Principal  
Act.

5. The Schedule to the Principal Act is amended by inserting a new Part IV immediately after the new Part III as follows-

"PART IV - HARMONISED TAXES AND LEVIES"

1. Members of the Joint Tax Board (JTB) are to advise the Minister of Finance on determining the amounts payable and review of rates from time to time with due cognisance to changes in economic trends in the country.

2. Collection of the taxes and levies listed in the Schedule are to be harmonised among the State and Local Governments where applicable as follows-

(a) a single Inter-State Road Taxes sticker for any vehicle within Nigeria designed by the Joint Tax Board for all the States and the sticker is to be administered by all the States;

(b) a single Haulage fee payable at the points of loading in the State of departure and a single Haulage fee payable at the points of discharge of the goods which the States are required to set up institutional structure to collect;

(c) Wharf Landing fee collected by the State where there are facilities to administer such fees which may be jointly administered by the State and Local Governments and proceeds from collection shared in line with an agreed proportion;

(d) a single parking permit sticker designed by the JTB and issued by the operators of the parks where vehicles are parked in the course of their journey;

(e) Fire Service levy should be a charge on business premises and corporate organizations only and the Federal Fire Service can only collect fire service levies in the FCT and not in States; and

(f) Road Worthiness Certificate fee should be collected by the state in which the vehicle operates and should be administered by Board of Internal Revenue in conjunction with the appropriate agencies.

6. This Order may be cited as the Schedule to the Taxes and Levies (Approved List for Collection) Act (Amendment) Order, 2015. Citation.

MADE at Abuja this 26th day of May, 2015.

DR (MRS) NGOZI OKONJO-IWEALA, OFR  
*Co-ordinating Minister for the Economy  
and Minister of Finance*

#### EXPLANATORY NOTE

*(This note does not form part of the above Order but  
is intended to explain its purport)*

This Order amends the Schedule to the Taxes and Levies (Approved List for Collection) Act, pursuant to the provisions of Section 1 (2) of the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004.



# Cross River State of Nigeria Gazette

Published by Authority

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CROSS RIVER STATE NOTICE No. 13

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

A-43 -A-46

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Ministry of Information, P. M. B. 1045, Calabar

Assented to this 17th day of April, 2007.



DONALD DUKE  
Governor  
Cross River State



CROSS RIVER STATE OF NIGERIA

LAW No. 10 of 2007

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

Long Title.

(17th April, 2007)

Commencement.

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

Enactment.

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

Responsibility for collecting certain taxes and levies.

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

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

Assessment and collection of taxes.

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

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

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

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

3. A person who-

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

Offences.

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

*A Law for the Collection of Taxes and Levies*  
A 44. CRS Law No. 10 of 2007 by the State and Local Governments

Interpretation.

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

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

“CAMA” means Companies and Allied Matters Act.

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

“Government” means the State or Local Government.

“Hoarding” includes billboard.

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

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

“Levy” include any fee and charge.

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

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

“State” means Cross River State of Nigeria.

“Tax Authority” means,

(a) the State Board of Internal Revenue or a Local Government Revenue Committee; or

(b) a Ministry, Government Department or any other Government body charged with the responsibility for assessing or collecting the particular tax;

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

Short Title and Commencement.

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



SCHEDULE I

TAXES AND LEVIES TO BE COLLECTED BY THE STATE GOVERNMENT

1. Personal income tax in respect of:
  - (a) Pay –As-You Earn (PAYE); AND
  - (b) direct taxation (self assessment).
2. Withholding tax (individuals only)
3. Capital gains tax (individuals only).
4. Stamp duties on instruments executed by individuals
5. Pools betting and lotteries, gaming and casino taxes.
6. Road taxes.
7. Business premises registration in respect of --
  - (a) Urban Areas as defined by each State, maximum of:
    - (i) N10,000 for registration; and
    - (ii) N5,000 per annum for renewal of registration.
  - (b) Rural areas-
    - (i) N2,000 for registration
    - (ii) N1,000 per annum for renewal of registration
8. Development levy (individual) not more than N100 per annum on all taxable individual.
9. Right of Occupancy fee on land Owned by the State Government in urban areas of the State.
10. Urban Development Tax

SCHEDULE II

TAXES AND LEVIES TO BE COLLECTED BY THE LOCAL GOVERNMENT

1. Shops and kiosks rates
2. Tenement rates
3. On and off liquor license fees.
4. Slaughter slab fees.
5. Marriage, birth and death registration fees
6. Naming of street registration fee
7. Right of Occupancy fee on lands in rural areas, excluding those collectable by the Federal and State Governments.
8. Market taxes and levies.
9. Motor park levies
10. Domestic animal license fees
11. Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
12. Cattle tax payable by cattle farmers only.
13. Merriment and road closure levy.
14. Radio and Television License fees (other than radio and Television transmitter).
15. Vehicle license fees (to be imposed by the Local Government of the State in which the car is registered).

*A Law for the Collection of Taxes and Levies*

A 46 CRS Law No. 13 of 2007 by the State and Local Governments

16. Wrong parking charges.
17. Public convenience, sewage and refuse disposal fees.
18. Cemetery or burial Permit.
19. Religious places establishment and hoarding permit fees.
20. Out – door advertisement and hoarding permit fees.
21. Haulage Charges on Local Government roads.

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

NTUFAM JOHN ACHOT OKON  
CLERK OF THE HOUSE