

Yobe State of Nigeria

A Bill for

A Law to make provision for the Harmonization of Revenue collectable by Yobe State Ministries, Departments, Agencies, Institutions and Extra Ministerial Departments and for other matters connected therewith.

2018

I Assented to this ...^{2ND}... day of...^{MARCH,}... 2018


ALHAJI (Dr) IBRAHIM GAIDAM FNCA, FCPA
EXECUTIVE GOVERNOR
YOBE STATE

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A Bill for

A Law to make provision for the Harmonization of Revenue collectible by Yobe State Ministries, Departments, Agencies, Institutions and Extra Ministerial Departments and for other matters connected therewith.

BE IT ENACTED by the Yobe State House of Assembly as follows:

- Citation and Commencement 1. This Law may be cited as Yobe State MDA Revenue Harmonization Law 2018 and shall come into operation on ^{2ND} day of ^{MARCH,} 2018.
- Interpretation 2. In this Law unless where the context otherwise requires:
"Accountant General" means the Accountant General of the State;
"Executive Council" means Executive Council of the State;
"Excess Revenue" means the total Revenue collected above the approved estimated revenue in a fiscal year;
"Government" means Government of Yobe State;
"MDA" means Ministries, Departments, Agencies, Institutions and Extra Ministerial Departments duly established by a Law of the State or any other relevant Law;
"Social Sector" means Health and Educational Sector;
"Lead Bank" means the Bank appointed by the State Government as the main Bank collecting Revenue on behalf of the State;
"Revenue" means any form of revenue payable to the State through any of the MDA's which includes Taxes, Fees, Levies, Fines, Charges, Rates, Receipts, Dividend, Penalties and Interests on Penalty;
"Relevant Authority" means the Board of Internal Revenue of the State;
"Revenue Collector" means a government official duly appointed to collect revenue; "State" means Yobe State,

"Executive Chairman" means Executive Chairman of the State Board of internal Revenue;

"Governor" Means the Executive Governor of Yobe State.

Revenue payable

3. (1) from the Commencement of this law, no rates shall be payable to the MDAs in the State except those contained in the first schedule hereto and other items listed in revenue chart of accounts contained in the State Budget document or as may, from time to time, be approved by the relevant authorities.

(2) Each MDA shall display at a conspicuous place in all the offices of a chart showing the approved collectable rates or levies and expected time of payment.

Utilization of Revenue

4. (1) NO MDA SHALL UTILIZE REVENUE OR ANY PART THEREOF IT COLLECTED FOR THE STATE SAVE IN THE MANNER AUTHORIZED by this or any other relevant Law.

(2) Any MDA which fails to remit revenue collected on behalf of the Government as at when due shall be liable to administrative sanctions by the State Government.

Establishment of MDA revenue unit

4. (1) There is hereby established for each of the MDAs a Revenue Unit which shall be headed by a senior officer who shall be appointed and answerable to the office of the Executive Chairman.

- (2) The Revenue Unit shall be responsible for:-
- (a) Collection of all payments due to the State through designated Bank Account(s);
 - (b) Issuance of official receipts printed by the relevant authority;
 - (c) Remitting all revenue collections that cannot be collected through Bank to the designated account and
 - (d) Maintaining records of all revenue collections and remission.

Monthly Report

6. In compliance with the provision of this law, all MDAs shall within 10 working days of the succeeding months report their monthly collections to the office of the Executive Chairman, who reports to the Ministry of Finance and Ministry of Budget and Economic Planning in addition to any statutory requirement as contained in the second schedule hereto or as may, from time to time, be approved by the relevant authorities.

Demand Notice

7. (1) Where it appears that a person liable to pay rate, fee, or charge defaults to pay, the relevant MDA may demand in writing from such

person payment of the rate, fee or charge by serving an assessment thereof in a demand notice on such person requesting the payment of the total amount due within 30 days from the service of the demand notice.

(2) The demand notice shall be in a form stipulated in the third schedule to this law or as may, from time to time, be approved by the relevant authorities.

Assessment
objection

8. A person or organization who disputes any part or all of the contents of the demand notice served on him may apply to the relevant MDA by a notice of objection in writing stating the ground of objection within 14 days from the date of service of the demand notice.

MDA
Response to
objection

9. The relevant MDA shall respond to such notice of objection within 5 working days from the receipt thereof and may require the person making the objection to furnish it with such particulars or to produce such relevant documents as may be deemed necessary in the determination of notice of objection.

Resolution
on objection

10. In the event of objection being resolved in favour of the person making the objection, the MDA shall issue revised assessment in a new demand notice in accordance with section 7 of this law. However, if the objection is resolved in favour of the MDA the first assessment shall stand.

Recovery Court

11. An MDA shall have powers to recover any rate, fee or charge by means of instituting a recovery action at the Yobe State Revenue Court against the person who after being served with a demand notice default to pay the assessed rate, fee or charge within the time provided by the demand notice.

Offences

12. Any person who:

- (1)
 - (a) Collects or attempts to collect any rate, fee or charge that is not authorised by any law in the State;
 - (b) Being a revenue collector fails to remit the revenue collected in accordance with this or any other law;
 - (c) Withholds for his own use or otherwise whole or any portion of the revenue collected;
 - (d) Renders false returns, whether orally or in writing the amount of revenue collected or received;
 - (e) Defaults any other person or embezzles any revenue or otherwise uses his position to deal wrongfully with any member of the public in the discharge of his duty under this Law;
 - (f) steals or misuses any Government documents for the purposes of administration of any form of revenue

and;

(g) compromises on the assessment or collection of any levy, rate or charges:

(2) commits an offence and is liable upon conviction to at least 6 months imprisonment or a fine of not less than 50 percent of the sum in question. In addition, the convict shall refund whatever amount collected or benefitted in contravention of this Law.

Abetment

13. Any person who aids or abets any person in contravening any of the provisions of this law commits an offence and is liable upon conviction to at least 4 months imprisonment or a fine of not less than 50 percent of the sum in question

MISCELLANEOUS

Review of
rates, charges

14. Except the social sector services, fees, rates and charges which shall be reviewable whenever appropriate. All other rates, fees and charges to which this Law applies shall be reviewed subject to the approval of the Governor by the relevant MDA every four years.

Incentives to
MDA

15. Where an MDA exceeds its targeted revenue collection for a particular period of time, the MDA shall with the approval of the Executive Governor, be entitled to an amount not below 5 percent of the amount collected above the target as incentive to its staff.

Exemptions on
application
of this law

16. The provisions of this Law shall not apply to funds managed by an MDA as a result of a special arrangement, trust or savings by organisations or individuals for the purposes of undertaking some specified projects by the MDA.

Regulations

17. The Commissioner of Finance subject to the approval of the Governor may make or whenever appropriate direct an MDA to make regulations on the category of rates, fees and charges or Presumptive Tax Regulation collectible by the MDAs in the State.

Pre-emption

18. The provision of any law relating to rates, charges fees and levy or the amount of the rates, charges, fees and levy which is inconsistent with the provision of this law, the provision of this law shall prevail.

Filling Stations	-	N20, 000
Industrial Complexes	-	N50, 000
Abattoirs	-	N 50,000

MINISTRY OF COMMERCE

S/N O	ITEMS	RATE (₦)
A.	REGISTRATION OF:	
	Food hotel (Per Annum)	5,000.00
	Bukateria (Per Annum)	2,000.00
	Provision stores/shop (Per Annum)	5,000.00
B.	REGISTRATION OF BUSINESS PREMISES	
1	Banks	100,000.00
2	Insurance Company	50,000.00
3	Private Schools	
	a. Nursery/Primary School	10,000.00
	b. Primary/Secondary school	20,000.00
	c. Nursery/Primary/Secondary schools	25,000.00
4	Patent Medicine store	10,000.00
5	Super Stores	
	i. Category A	20,000.00
	ii. Category B	10,000.00
6	Sachet Water production premises	20,000.00
7	Road Side Mechanic (Motor Vehicle)	2,000.00
8	Motorcycle/Generator sets	1,000.00
9	Tailoring	1,000.00
10	Machine Block Industry	10,000.00
11	Hand Mould (Block Industry)	3,000.00
12	Car Wash	2,000.00
13	Suya Spot	1,000.00
14	Vulcanizing	1,000.00
15	Metal works	5,000.00
16	Download Centers	1,000.00
17	Printing Press	5,000.00
18	Clinics	20,000.00
19	Medical Lab. & Diagnostic Centre	10,000.00
20	Chambers Solicitors	10,000.00
21	Car Dealer	20,000.00
22	Motorcycle Dealer	5,000.00
24	Construction Company	100,000.00
23	Rice Milling	2,000.00
25	Spare parts Dealers	
	a. Motor vehicle	5,000.00

	b. Motorcycle	3,000.00
26	Hotel Lodge	
	i. Category A	50,000.00
	ii. Category B	30,000.00
	iii. Category C	15,000.00
27	Bakeries ✓	10,000.00
28	Grinding Machines	1,000.00
29	Textiles Materials	
	i. Category A	10,000.00
	ii. Category B	5,000.00
30	Building Materials	
	i. Category A	10,000.00
	ii. Category B	5,000.00
31	Business Centres	5,000.00
32	Tailoring Institution	3,000.00
33	GSM Franchise/Dealer	20,000.00
34	Barbing/Hair Dressing	2,000.00
35	Commercial Boreholes	5,000.00
36	Photographing	2,000.00
37	Cyber Cafe Service	5,000.00
38	Traveling Agencies	10,000.00
39	Bookshops	3,000.00
40	Electrical/Electronic Shops	5,000.00
41	Commercial Poultry Farms	5,000.00
42	Carpentry	5,000.00
43	Timber Dealer	10,000.00
44	Cement Dealer	5,000.00
45	Commercial Fish Farm	5,000.00
46	Hide and Skin	5,000.00
47	Gum Arabic Dealer	5,000.00
48	Pharmaceutical Stores	10,000.00
49	Super Markets	10,000.00
50	Wood works including upholstery	10,000.00
51	Injection Work Mechanical	5,000.00
52	Butcher	1,000.00
53	Potash Dealer	2,000.00
54	Mats Dealer	1,000.00
55	Deserts Palm (leaves)	500.00
56	Kola Nut Dealers	2,000.00
57	Second Hand textile materials dealer	2,000.00
58	Blacksmith	1,000.00
59	Surface Tank dealer ✓	5,000.00
60	Battery Charger	1,000.00
61	Spraying/Painting	2,000.00
62	Wheel Alignment	2,000.00

63	Panel beater	3,000.00
64	Art Drawing	1,000.00
65	Laundry Dry Clearing	2,000.00
66	Shoemaker	1,000.00
67	Gravel/Sand Dealer	2,000.00
68	General Contractor/Supplies ✓	10,000.00
69	Firm of Professionals	* 10,000.00
70	Mattress Dealer	5,000.00
71	Home Utensils	5,000.00
72	Manufacturing Companies	20,000.00
73	Other Offices	5,000.00
74	Antenna Mast	
	i. State Capital	500,000.00
	ii. Urban Local Govt. Hqtrs	250,000.00
	iii. Other Local Govt. Hqtrs	150,000.00
	iv. Rural Locations	100,000.00
75	Filing Station ✓	25,000.00
76.	Small Scale Manufacturing industries ✓	5,000.00
77.	Mining/Quarry Land Dry Meat Premises License	10,000.00
78.	Poultry	1,000.00
	i. Large scale (10,000 and above)	50,000.00
	ii. Medium Scale (5,000 to 10,000)	25,000.00
	iii. Small Scale Fish	10,000.00
79.	Fish Farm	
	i. Registration of fish farm (1,000 to 5,000)	2,000.00
	ii. Registration of fish farm (6,000 to 10,000)	4,000.00
	i. Registration of fish farm (10,000 above)	5,000.00