

GEMS 3

TAX TOOLKIT

IMPROVING STATE & LOCAL GOVERNMENT
TAX REVENUE PROCESSES



PART 8:
Sensitisation
June 2016



LIST OF ABBREVIATIONS

AGM	Annual General Meeting
BIR	Board of Internal Revenue
BMO	Business Membership Organisation
CATU	Council and Traders Union
CBN	Central Bank of Nigeria
CRSG	Cross River State Government
CSO	Civil Society Organisation
DFID	UK Department for International Development
DPM	Director of Personnel Management
ENABLE2	Enhancing Nigerian Advocacy for a Better Business
EXCO	Executive Council
FIRS	Federal Inland Revenue Service
GBP	Great British Pounds
GEMS3	Growth and Employment in States 3
GIZ	Gesellschaft für Internationale Zusammenarbeit
IGR	Internally Generated Revenue
IMO	Interim Management Officer
JTB	Joint Tax Board
KACCIMA	Kano Chamber of Commerce, Industry, Mines and Agriculture
KASTU	Kano State Traders Union
LASAA	Lagos State Signage & Advertisement Agency
LCDA	Local Council Development Areas
LG	Local Government
LG&CA	Local Government and Chieftaincy Affairs
LGA	Local Government Area
LGC	Local Government Councils
LIRS	Lagos State Internal Revenue Service
LRC	Land Records Company, Lagos
M&E	Monitoring and Evaluation
MAN	Manufacturers' Association of Nigeria
MDA	Ministries, Departments and Agencies
MOA	Memorandum of Agreement
MoJ	Ministry of Justice
MoLG	Ministry of Local Government
MOU/MoU	Memorandum of Understanding
NASSI	Nigerian Association of Small Scale Industrialists
NGN	Nigerian Naira
NGO	Non-Governmental Organisation
NIBSS	Nigerian Inter-Bank Settlement System
NURTW	National Union of Road Transport Workers
OPS	Organised Private Sector
PAYE	Pay-As-You-Earn
PIN	Personal Identification Number
PIT	Personal Income Tax
POS	Point of Sales/Point of Service
PPD	Public Private Dialogue
PPEM	Public Private Engagement Mechanism
PT	Presumptive Tax
RCIU	Revenue Complaints and Information Unit
SAVI	State Accountability and Voice Initiative
SHoA	State House of Assembly
SME	Small and Medium Enterprise
SMS	Short Message Service
SOP	Standard Operating Procedures
SPARC	State Partnership for Accountability, Responsiveness and Capability
SWOT	Strengths, Weaknesses, Opportunities and Threats
TAT	Tax Appeal Tribunal
TIN	Taxpayer Identification Number
TNA	Training Needs Analysis
ToT	Training of Trainers
UK	United Kingdom
WEE	Women Economic Empowerment



CONTENTS



1. Introduction - Sensitisation

1.1 What is sensitisation?

“Sensitisation” refers to the methods used to provide information about a particular topic to a target person or persons.

As such, sensitisation is something which relates to all other aspects of the tax toolkit; there is thus a need to “sensitise” people on:

- Harmonised tax laws, particularly in the period immediately following the enactment of laws;
- Tax for service project identification and implementation;
- Complaint process reform and implementation;
- Improved payment systems including the introduction of direct bank lodgement/ customised tellers and Point of Sale (PoS) facilities; and
- Other intervention results (e.g. the presumptive tax regulation)

Sensitisation activities focus on getting information to particular target groups. The target group will vary with the message. Common target groups will be:

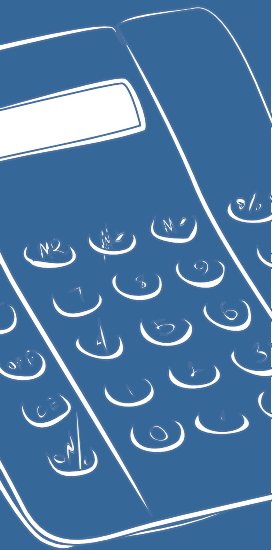
- All constituents (particularly taxpaying constituents) in a state – this will be the target where a state-wide tax law has been passed – the message needs to be conveyed to all persons in the state (not just those in the local government areas that GEMS3 is working in)
- All constituents (particularly taxpaying constituents) in a local government area – this will be the target for lga bye-laws and other lga level focused intervention work
- All traders/operators in particular markets and/or motor parks – this will be the target for localised initiatives such as the introduction of tax for service projects or use of pos in particular markets. Localised sensitisation may also be appropriate where proposed harmonised tax rates have been agreed but formal laws have yet to be passed.

While the methods of sensitisation will vary between the target groups, the basic processes are sufficiently similar such that this Activity Guide covers all types of “tax” sensitisation.

1.2 Reasons for sensitisation

It would be possible for GEMS3 to complete its tax intervention work at the stage of passing laws and introducing new payment systems. However, doing so would not result in any meaningful change, as the vast majority of taxpayers would not be aware of the change. Sensitisation is thus a critical component of our tax intervention work and needs to be considered throughout the conduct of our work.

Sensitisation is important in not only informing taxpayers about changes but also in encouraging them to change their own behaviour. It is this change in behaviour that is measured in surveys facilitated by our M & E staff which ultimately measures the degree of success of the main impacts of the GEMS3 project.





1.3 Implementation of sensitisation

Approach

Our approach to sensitisation activities is based on the following “communications framework”:

Public Sector Sensitisation

- Government workshop on new law and tax admin arrangements (MoLG, BIR, LGA Harmonisation Working Committee) on implementation of tax law and the rights and responsibilities of State and Local Government
- Capacity building (National Orientation Agency, LGA level revenue/information officers and treasurers)
- Training of revenue officers on new law

State-Wide Awareness

- Radio and TV (talkshows, jingles, radio drama)
- BMO workshop with executive-level attendees to review strategies and plans to communicate tax payer rights, rates and levies to all BMO members. Targeted message for entrepreneurs.

LGA-Level Awareness

Market by market sensitisation that the law has changed and that it will benefit tax payers

- Town criers will travel at high frequency through markets conveying the message that the tax law has changed and inviting people to learn more
- Fliers & posters will be circulated by the town criers

Learning

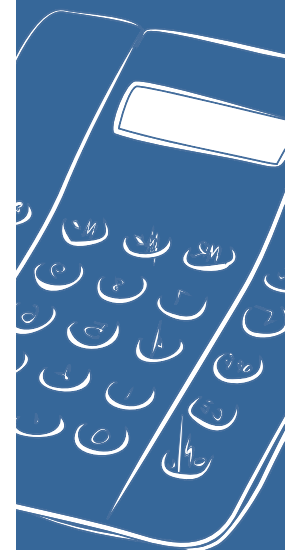
Market by market level sensitisation on new levies and rates, as well as collection methods

- Live drama/Town Hall meetings will be staged in markets to explain in detail the changes to the law and how these benefit tax payers
- Regular local government PPD groups offer Question & Answer Sessions. Set-up through LGA, BMOs and unions to ensure members are aware of changes and what action to take
- Harmonised demand notices will be circulated so that people know exactly what tax rate should be paid.

Behaviour Change

Market by market level sensitisation on new levies and rates, as well as collection methods

- **Increase confidence in tax system by:**
 - Introducing “tax for service” agreements in targetted LGAs
 - Making improvements to complaint resolution and payment systems, eg:
 - Introduction of direct lodgement/customised teller payments
 - Improve tax receipting process
 - POS training in partnership with Banking sector
 - POS deployment



This framework illustrates the range of different sensitisation activities that were planned in Kano State following the passing of the State-level LGA harmonised tax law in that State. The iPlan covering these activities included the following description covering the different target groups for different components of the communications framework:

“Fundamental Awareness (44 LGAs = all LGAs):

We conducted Public Sector Sensitisation activities as well as State Level Awareness. These activities directly or indirectly applied to all 44 LGAs in Kano State This drives fundamental awareness on a broad scale.

Advanced Awareness & Understanding (12 LGAs = 4 pilot and 8 scale-up LGAs):

LGA-level awareness, learning and behaviour change activities started in January 2014. We piloted our approach in one LGA over a 4-week period, testing the approach through micro-M&E activities and reviewing this case study in February. We then rapidly scaled up to the remaining eleven LGAs introducing the outputs and products already introduced in the pilot LGA. The grouping was structured in order to achieve maximum impact as quickly as possible while also creating as much coverage and outreach as possible.

Intensive Behavioural Change (4 LGAs = 4 pilot LGAs):

In four LGAs, GEMS3 pursued detailed improvements to tax payment and complaint resolution systems that built confidence in the tax system and further increased compliance.”

This framework and its 3-tier approach (state-wide sensitisation, LGA-wide sensitisation and market sensitisation) should be followed as it prioritises the LGAs we are working in and maximizes our impact. The emphasis is on spreading the word market-by-market, LGA-by-LGA. The weekly schedule used by Kano in its communications pilot is attached as Appendix 1.

In planning these activities, we should also develop a profile of our target audience. The profile developed for Kano was as follows:

Male / Female	80% male, 20% female (Based on data from four pilot LGAs Dambatta, Fagge, Kura, & D/ Tofa)
Languages	Hausa (Native) and English
Literacy	57.5% literacy
How do they make money?	Trading (wholesale, retail & household goods) 23%; Manufacturing 53%; services (6.6%).
What media do they consume?	Radio 38.2%; Associations/Unions 24%; Local Government Information 16.9%.
What organisations/associations are they part of?	MAN; NASSI; KASTU; KACCIMA; Women’s Economic Empowerment Group.
Who influences them?	Religious leaders (Local Imams); Traditional leadership structures (Emir of Kano; Ward Heads; Village Heads); family structures, Music and Sports stars influence the youth.
Other details:	Religious and culturally conservative to change, generally scepticism and apathy towards government, particularly at LGA level



Timing

The best time to conduct tax sensitisation activities is immediately after the passing of a tax law. Full sensitisation with aggressive timelines is needed to educate multiple stakeholders (LGAs, businesses, the public at large) on the changes in the law and on the correct types and amounts of tax payable. Passing of the law is also a trigger for other tax intervention activity such as coding of PoS machines with the correct types and amounts of tax payable.

This does not however mean sensitisation activities should be deferred until laws have been passed. Limited sensitisation activities with a focus on particular target groups (e.g. sensitisation focused on particular markets) can also be planned to increase awareness about proposed tax reforms (proposed tax rates and types where initial agreement has been reached, proposed operation of PoS, etc) in the period leading up to law change.

Sensitisation may also be necessary to increase awareness of existing laws. This was the case in Lagos where awareness of a harmonised tax law passed in 2010 was not found to be as high as anticipated when baseline surveys were conducted soon after the commencement of our tax intervention in Lagos.

Cost

Unlike many other aspects of our tax toolkit work, sensitisation generally requires the incurring of additional costs for designing and printing materials, radio and TV publicity, contribution towards the cost of town criers and/or canvassers, etc. This cost factor needs to be taken into account when planning sensitisation activities.

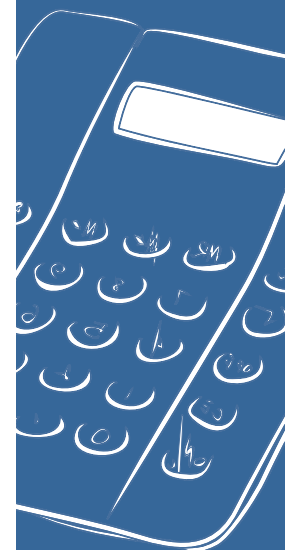
Generally, budgets for sensitisation costs will need to be prepared, for onward submission to the appropriate authority for approval, covering those sensitisation activities that are envisaged. Experience has shown that approvals are most likely to be faster where:

- The proposed sensitisation activities are cost effective; e.g. radio coverage will usually be more cost effective than TV coverage when taking into account the number of people that listen to/watch each medium
- The Nigeria Government (federal, state or local level) is also contributing to the sensitisation costs (given that the Government will often be the main beneficiary of such sensitisation activities)

An example of a sensitisation budget that was used in Kano is attached as Appendix 2. Many media outlets are also prepared to provide media coverage “for free” given the public benefit of most of our messages and the contacts communications advisors have with people in those organisations. Such sensitisation opportunities are also encouraged.

2. Sensitisation Activities

The list of activities below was provided by the Kano GEMS3 team and relates to their LGA-level sensitisation. Kano also prepared templates (Appendices 3 and 4) that can be used to track progress on sensitisation activities.



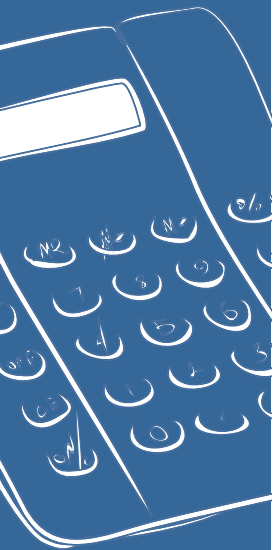
2.1 Information and Communications Strategy developed and submitted to LGA

Market Assessment (to be completed one-two weeks before engaging with a LGA)

- a. Identify the number of markets in a LGA
- b. Using the provided template, ascertain the following for each market:
 - Size of market
 - » Estimated number of businesses
 - » Estimated value of trade
 - Profile of market
 - » Sectors
 - » Daily/weekly/ which days etc
 - » Estimated % female
 - Number of revenue officers in each market
 - WEE opportunities
 - Document key stakeholders and contact details

Initial engagement of LGA officials

- a. Fix meetings with LGA officials, key persons;
 - Chairman/IMO
 - Director Personnel Management
 - Treasurer
 - Revenue Officer
- b. Ensure LGA officials understand the new law and can explain rates payable by all enterprises
- c. Answer any questions about the law
- d. Explain promotional activities that are planned for the LGA
 - Harmonised Demand Notices
 - Town-criers
 - Drama groups
- e. Note suggestions from LGA representatives and get agreement on the plan
- f. Note suggestions by identified women's groups
- g. Outline what counterpart support LGA will provide
 - Distribution of Harmonised Demand Notices
 - Distribution of posters, fliers
 - Printing of Posters/Fliers
- h. Ensure promotional materials are available and images are gender inclusive
 - Banners available in office
 - Posters in LGA office
 - Fliers available in office
- i. Agree follow-up schedule
 - M&E officer follow-up for data gathering
 - Follow-up on printing
 - Record use of posters and banners through photographic evidence for archive





2.2 Agreement reached on market sensitisation

Initial engagement of Market and Women Leaders

- a. Ensure Market and Women Leaders understand the new law and can explain rates payable by all members
- b. Answer any questions about the law
- c. Explain promotional activities that are planned for the LGA
 - Harmonised Demand Notices
 - Town-criers
 - Drama groups
- d. Note suggestions from market leaders
- e. Note suggestions from Women Leaders
- f. Outline how market and women leaders plan to inform their members
 - Distribution of Harmonised Demand Notices
 - Printing/distribution of posters, fliers
- g. Ensure promotional materials are available and are gender inclusive
 - Banners available in office
 - Posters in BMO office
 - Fliers available in office
- h. Agree date and location in Markets
 - Fix time for town criers to enter, route and message
 - Fix date for market sensitisation
 - Assist Associations to invite members and affiliated BMOS, making specific request for women's groups.
- i. Fix Strategy to reach BMO members with the organisation
 - Complete BMO strategy document

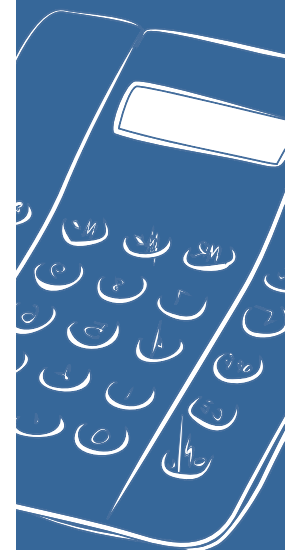
Engagement of Imams and Traditional Leaders

- a. Ensure Leaders understand the new law and can explain rates payable
- b. Answer any questions about the law
- c. Explain promotional activities that are planned for the LGA
- d. Note suggestions from leaders
- e. Outline how leaders can help inform their community

2.3 Intensive market sensitisation complete

Organising Town Criers

- a. Approve script
 - Rate/Levies
 - Responsibilities
 - Dates and location of Market meetings
- b. Conduct interview and select canvassers
- c. Train Town Criers and/or canvassers
- d. Agree routing through market and which are the critical periods
- e. Undertake rehearsals to ensure message is clear
- f. Town Criers/canvassers enter the market
- g. GEMS3 team to attend markets with Town Criers/canvassers for critical periods



Market Meetings Preparation

a. Assess amount of sensitisation materials needed and when

- » Posters
 - » Flyers
 - » Stickers
 - » Etc.
- b. Request from Communication consultant
 - c. Visit Market locations
 - d. Send invitations to BMOs
 - e. Follow-up with town criers
 - f. Liaise with communications consultant on drama group for event
 - g. Finalise logistics, refreshments and agenda

Market Meetings

- a. Introduction of GEMS3
- b. Introduction of Process of Tax harmonisation
- c. Introduction of the Law
- d. Display Sensitisation Material
- e. Drama Group performance
- f. Distribute Sensitisation Materials
- g. Question and Answer Session

Radio Phone-in Programmes

- a. Identify and select radio station(s) based on coverage and listenership base
- b. Agree and obtain time slot
- c. Feature representatives from both public and private sectors

2.4 Public sensitisation complete

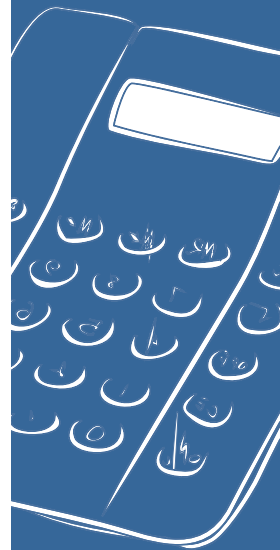
LGA Officials Follow-up (two weeks after sensitisation close)

- a. Visit LGA officials to discuss implementation of new rates and levies
- b. Document their experiences
- c. Inspect use of sensitisation material
- d. Ensure they have both soft copies and hard copies
- e. Note actions needed to ensure intervention and sensitisation success

BMO Follow-up (two weeks after sensitisation close)

- a. Visit BMO leadership to discuss implementation of new rates and levies
- b. Document their experiences and share with M&E team
- c. Assess progress in sensitisation of their members
- d. Ensure they have both soft copies and hard copies
- e. Note actions needed to ensure intervention and sensitisation success

Sign off “public sensitisation complete” milestone



APPENDIX 1

Weekly Schedule for Kano Communications Pilot (including state awareness initially completed)

Date	Framework	Activities	Outcomes	Notes
Week -3/4				
	Awareness	Passage of the law in State House of Assembly covered in Radio	News bulletins and private sector as well as public sector interviews on Radio Kano Freedom Radio Pyramid Radio Cool FM Others Kano State Traders Union Sponsor airtime to support law passage.	
	Awareness	Kano State Board of Internal Revenue sponsor full page national advert on passing of the law	High level political awareness	
Week -2				
	Awareness	Press Conference	Carried by the Guardian 30th Dec, page 18, National Mirror and Tribune National Newspapers, both of 30th Dec. pgs 51 and 46 respectively and Daily Trust of 1st Jan, 2014. The Nation of 29th December, 2013, has also carried the story on page 8, and Vanguard.	
	Awareness	Governor Assents law,	Carried on Radio Kano News bulletin	
Week -1				
	State Level Awareness	Freedom Radio Morning Talk show	Sensitisation with Kano State House of Assembly Majority Leader	
	General-Prep	LGA Committee meeting	Agreement from Committee members to adopt Harmonised demand notice and assist in public sector workshop	
	State Awareness	Freedom Radio Morning talk show segment	Sensitisation with market leaders and tax expert on the show	
Week 1				
	General – Prep	Visit MoLGA	Achieve backing for activities and workshop	Fix date Formally communicate
		Visit Dambatta w/MoU Acquire revenue codes	Signed MoU on POS Begin Programming of POS	
		Follow-up Fagge POS testing, schedule date for training and launch	Deployment of POS	Fix Date range for launch and agree with LGA



		Recruit new supporting consultants	Staff ready for intervention	Staff trained
	State Awareness	Commission Jingles and theme song		Requires financial commitment
	Learning – Prep	Engage Imams religious leaders	Sensitise public at Friday prayers and places of worship	
	Awareness – Prep	Ministry of Information	Layout plans for town criers and media time on state radio	
	Awareness	Follow-up on gazetting of the law by state government	Publicise rates and levies officially.	Target for date end of the month
		Follow-up Mainstreet Bank on POS for Kura and Dawakin Tofa	Awaiting MoU Draft	
	Learning	Harmonised demand notice finalised	Ensure legal taxes and rate only demanded (Template for all LGAs)	
	Awareness/ Learning – Prep	Develop Scripts for Drama group, town criers	Focus on awareness raising of new law and taxpayers' rights.	1 week until finalised from start date
	Public Sector Awareness	Brief Com missioners and Deputy Governor on Workshop and intervention objective	High level Awareness raising and Learning	
	Public Sector Awareness	Preparation for Workshop	Presentations, key messages, invitations, format,	
	Awareness – Prep	Quality Assure Jingle	Awareness raising	
	Public Sector Awareness	Committee meeting on contributions to Workshop	State/LGA buy-in from prominent officials and partners	
Week 2				
	Public Sector Awareness	Preparation for Workshop	Logistics, materials	
	Awareness – Prep	Finalise Jingle and Songs, book airtime schedule for 3- 6 months	Awareness raising	
	Public Sector Awareness	Workshop w/ Urban LGAs	Learning by Public Sector	
	Public Sector Awareness	Workshop w/ Semi Urban LGAs	Learning by Public Sector	
	Public Sector Awareness	Rural w/ Rural LGAs	Learning by Public Sector	
	Learning – Prep	Preparation for BMO workshop	Presentations, key messages, invitations, format,	
Week 3				
	Awareness/ Learning – Prep	Meeting with Fagge LGA Officers	Select dates/timetable for market visits	

	Learning / Behaviour Change	BMO workshop w/ Executives Unions	Draft communication material, gain commitment to distribute to members.	
	Awareness/ Learning – Prep	Meet with Fagge Market leaders to support message	Select dates/timetable for market visits	
	Awareness/ Learning – Prep	Meet with Fagge Market leaders	Select dates/timetable for market visits	
	Awareness/ Learning – Prep	Meet with Fagge Market leaders	Select dates/timetable for market visits- Agreed content for visits	
	Awareness/ Learning	Town Criers scripts approved and enter markets	Raise awareness of New law, rates and date for Market Sensitisation show	
	Learning	Follow up on Harmonised demand notice in Fagge LGA	Ensure demand notice and collection is in place	
		Follow-up/launch POS	Complete improved collection Methods	
	Learning – Prep	Support Imams to sensitise the public	Public Learning	
	Awareness/ Learning	Town Criers in markets	Raise awareness of New law, rates and date for Market Sensitisation show	
Week 4				
	Awareness/ Learning	Town Criers in market	Raise awareness of New law, rates and date for Market Sensitisation show, Distribution of fliers and posters	
	Learning – Prep	Prepare Market sensitisation show speeches, logistics and activities	Team preparation	
	Learning	Market Drama and Sensitisation Show (1 market in Fagge)	Learning of individuals on New rate, taxes, rights and responsibilities fliers and posters	
	Learning	Market Drama and Sensitisation Show (2 markets in Fagge)	Learning of individuals on New rate, taxes, rights and responsibilities fliers and posters	
	Learning	Market Drama and Sensitisation Show (2 markets in Fagge)	Learning of individuals on New rate, taxes, rights and responsibilities fliers and posters	
	M&E	M&E training of staff	Assess Impact of Sensitisation through micro-poll	*dependent on survey size and sample size
	Learning – Prep	Support Imams to sensitise the public	Public Learning	
	M&E	Strategic review of sensitisation campaign	Lessons learned/adaption	
	M&E	M&E Data Collection	Assess Impact of Sensitisation through micro-poll	



Week 5 (M&E)				
	M&E	M&E Data collection/ Entry/Cleaning	Assess Impact of Sensitisation through micro-poll	
	M&E	M&E Data Collection/ Entry/Cleaning	Assess Impact of Sensitisation through micro-poll	
	M&E	Analysis of Data	Assess Impact of Sensitisation through micro-poll	
	M&E	Final M&E Report	Assess Impact of Sensitisation through micro-poll	
	Share pilot results in Workshop			

APPENDIX 2

SENSITISATION BUDGET EXAMPLE

Activity	Cost (NGN)	Comments	Total Cost GBP	Dates (Approx.)	% of Budget
Sensational Public Sector	xxx, 000.00	Contribution of funds 7 to 8 Million Naira from the ministry of LGA	x,000.00	January	23%
BMO Workshop	xxx, 000.00		x,000.00	January	2%
Flier / Information packs for BMO members	xxx, 000.00	BMO covering cost for distribution to members	x,000.00		
Capacity Building for information officers and NOA	xxx, 000.00		x,000.00	February	0%
Production of theme song and airtime	xxx, 000.00		x,000.00	January	6%
Production of Jingle and airtime	xxx, 000.00	>xxx,000 Naira in addition slots sponsored by State MDAs	x,000.00	January - June	11%
Radio Talkshow	xxx, 000.00	>xxx,000 Nairs from Private and State sponsorship	x,000.00	January - June	
Radio show and airing	xxx, 000.00		x,000.00	February - April	13%
Live Drama in markets	xxx, 000.00		x,000.00	February - June	24%
Market meetings	xxx, 000.00		x,000.00	February - June	19%
Poster design and production	xxx, 000.00		x,000.00	January	1%
Poster distribution	xxx, 000.00	LGA covering cost	x,000.00		
Press conference and Sponsorship	xxx, 000.00		x,000.00	January	0 %
Total Sensation Budget	xxx, 000.00		x, 000.00		100



APPENDIX 3

MARKET ANALYSIS TEMPLATE

LGA	Markets	Est, Number of Bus.	Est. Value of Trade	Sectors/ Goods	Weekly/ Daily (name Day)	Political/ Market	Est. Women %	BMOs/ Engagement Associations Active
FAGGE	Kwari							
	Singer							
	Galadima Road							
	Beruit Road							
	Sabon Gari market							
	Sabon Gari town							
	Yan Taya market							
	Abattoir market							
	Yan Mata market Kurnar Asabe							
	Wapa market							

APPENDIX 4

BMO PROFILING

BMO/Association:	
Sector:	
Location (S):	
Reported Members:	
What percentage/number are female?	
Do they own any business locations/ clusters?	
If yes, how many, what size?	
Do they have a database of members? Does this include phone numbers? Does it have email Addresses?	
How do they communicate with members?	
AGM/Newsletters/House visits/SMS	
Do they have copies of sensitisation materials?	
What is the Strategy to sensitise their members?	



APPENDIX 5

Samples of Sensitisation Materials

An average teacher in secondary schools in Niger State pays appropriate tax as Personal Income Tax


PAY YOUR TAX

We salute our tax paying teachers for fulfilling their civic and constitutional duty

Our TEACHERS PAY TAX. So why Not YOU?

Your tax payment provides for good roads, regular water supply, well equipped schools and hospitals.

TAX EVASION makes you a law breaker and a cheat to other resident.



Niger State Internal Revenue Service
Pay your tax. It is your civic responsibility. It is the law.
OLD STATE SECRETARIAT, KPAKUNGU ROAD, PMB 28, MINNA-NIGER
WEBSITE: www.nsbir.gov.ng EMAIL: info@nsbir.gov.ng
TEL:0803 577 3489; 0802 730 7216

GOOD ROADS, REGULAR WATER SUPPLY, WELL EQUIPPED SCHOOLS & HOSPITALS

PAY YOUR TAX

*Actual Completed Projects

Your taxes make Them real

Free Public Services are great to enjoy. But that free service is paid for with some peoples taxes and it costs a lot to keep them free. When you do not pay your tax, you cheat the society you live in and you make the planning and delivery of public services difficult.

NGSIRS
Niger State Internal Revenue Service
OLD STATE SECRETARIAT, KPAKUNGU ROAD, PMB 28, MINNA-NIGER
WEBSITE: www.nsbir.gov.ng EMAIL: info@nsbir.gov.ng
TEL:0803 577 3489, 0802 730 7216

Pay your tax. It is your civic responsibility. It is the Law

Kano State Local Governments Harmonised Rates and Levies Law 2014

Know Your New Rates and Levies (FOR URBAN LGAs)

Type of Rates/Levies	Urban	(9) Right of Occupancy Fees in Local
(1) Shops and Kiosk values: N (per annum)		16,000
a) Shop Premises		(10) Market Rates and Levies:
Small 1,000	Permanent Stalls (per annum) 12,000	Market Stalls (per annum) 8,000
Medium 2,000	Seasonal Markets (per bag/heap) 100	Market Hawkers (daily) 40
Large 20,000	Market Hawkers (weekly) 100	(11) Motor Park Levies:
Ex Large 100,000		Entrance Fee (Daily - Trucks, Lorries, Buses, etc.) 300
b) Kiosk Premises		Trucks, Lorries, Buses, Pick up vans, Loading and off loading fees (per trip) 100
Small 1,200		Trailers 2,000
Medium 2,400		Lorry 1,500
Large 24,000		Cart 800
Container/Temporary shop		Motorcycle Parking Fees (per day) 50
Small 12,000		(12) Domestic Animal Licence Fees:
Large 24,000		Dog Licence 1,000
Workshop premises for Artisans (Carpenters, Machinists, Vulcanizers) etc.		(13) Bicycle, Truck, Canoe, Wheelbarrow and Cart fees:
Small 12,000		Bicycle Licence fee 1,000 Per Annum
Large 24,000		Canoe Licence fee 1,500 Per Annum
(2) Tenement Rates (private and commercial property). Based on value of the property.		Wheelbarrow/Cart fee 500 Per Annum
Commercial (Shop) 1% of the value of the property		Other animals 100
Commercial (Office) 0.5% of the value of the property		(14) Sign Board (signage) and Advert Permit Fees:
Commercial (Industrial) 0.25% of the value of the property		Notice Signs 5,000
Commercial (Warehouse) 0.1% of the value of the property		Promotion fees 5,000 per activity
Commercial (Public) 0.05% of the value of the property		Directional Signboard fee 10,000 per annum
Commercial (Residential) 0.02% of the value of the property		Electric Design/Advert per face fee 10,000
Commercial (Public) 0.05% of the value of the property		Wall Paper Advertisement per side fee 10,000
(3) Slaughter Slab fees:		Billboards, Unipole and Eye catchers 150,000
Abattoir Licence Fees N1,200 per annum		Market Road Show permit 5,000 per activity
Cow/Goat Licence per head 50		Digitised Boards 20,000
Goat/Sheep/Lamb/Goat per head 30		(15) Public Convenience, Sewage and Refuse Disposal fees:
(4) Movement and Road closure levies:		Dislodgement of Septic Tanks 6,000
Escort/Permit Fees 5,000 Per Activity		Sanitation fees (Per contract) 3,000
Noise control Fees 5,000 Per Activity		(16) Wrong Parking Charges:
Food Licence Permit for restaurants, canteens and other places where food is sold Annual Duty 5,000		Towing of Vehicles fee 5,000
(5) Radio and TV Licence fees (other than cable and satellite television):		(17) Other Levies & fees:
Radio & TV Fees 1,000		Contract Registration fees 20,000
Vehicle Radio Fees (where the vehicle is registered) 2,000		Contract Processing fees 2.5% of the value of the contract
(6) Marriage, Birth and Death registration fees:		
Marriage Registration (Act) Fee		
Custome Marriage Fees		
Marriage Certificate Fees		
Death Registration Fees		
Birth Registration Certificate Fees		
Judicial Certificate		
(8) Naming of Street Registration Fee 150,000		
Renewal Annual 10,000		

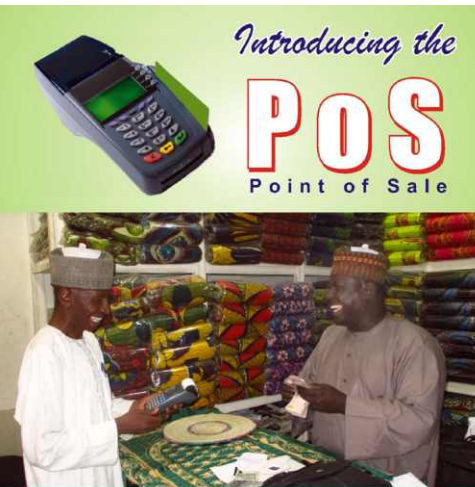
Urban Local Gov't Municipal, Nasarawa, Fagge, Dala, Gerike, Taruni, Ujogoo, Dawakin Tofa, Dawakin Kofa, Gezawa, Kumbotso.

WHERE TO GET THIS LAW:
KANO STATE GOVERNMENT FOR LOCAL GOVERNMENTS
KANO STATE SECRETARIAT, KPAKUNGU ROAD, PMB 28, MINNA-NIGER
KANO STATE GOVERNMENT PRESS
KANO STATE GOVERNMENT PRINTERS

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KANO STATE GOVERNMENT PRINTERS

Introducing the

POS
Point of Sale



**I pay my rates and levies through Pos...
...it is convenient**

GEMS3

Samples of Sensitisation Materials



Q: Do I have to pay tax when Government is not providing basic amenities?

A: Unfortunately the Law does not give anyone right to refuse to pay tax or levies because he/she believes that the Government is not working. If you believe the Government is not working, the only thing you can do is work with people to vote it out. However even if we feel the Government is not working, there are some things they are doing. The police is part of Government. Hospitals are part of Government services. When there is a disaster, we often see fire service people, rescue teams rush to the place. All these people and facilities are paid for by the Government.

Q: Does my former apprentices have to pay tax even when they don't have enough money to set up their own workshop and are still assisting me in my workshop while receiving some allowance?

A: Yes, since they earn income they have to pay tax to Niger State Internal Revenue Service (NGSIRS). Only the apprentices that are still learning the trade will not be subject to tax because they are not on any salary or allowances.

Q: What should I do when the Niger State Internal Revenue Service (NGSIRS) officials threaten to lock up my shops if I don't pay my tax?

A: Niger State Internal Revenue Service (NGSIRS) officials cannot lock your workshops unless they have served you demand notices and reminders and you have refused to pay same.

Q: Where can I make complains when I feel that the assessment given to me is high?

A: You have the right to object to the assessment in writing, giving the ground of your objection and within 30 days from the day that the assessment is served. You can also go to the Niger State Internal Revenue Service (NGSIRS) Zonal/Area offices across the state.

Q: What should I do when the Government officials come around asking for payment and they don't give me time to complain about the assessment or don't give me enough time to pay?

A: Identified tax officials will usually give you a demand notice and come back later to collect the money. You may be served a notice and decide to pay immediately.

Q: Can I pay my taxes and levies through my Union?

A: Yes you can, but ensure that the receipt is in your own name and the amount is shown, not a global receipt in the name of the union

Q: Does my Union have the right to lock my shop if I choose to pay my tax directly and not through the Union?

A: No, they have no right to lock your shop. You have the option to pay through the Union or to pay directly to the tax authority. Ensure that the receipt shows the amount you have paid and is in your own name.

Q: Does the Authority or the Niger State Internal Revenue Service (NGSIRS) have the power to collect arrears of tax or levy of previous years from me where I did not pay such taxes?

A: Yes by Law you are to pay arrears of taxes and levies unpaid and this might even include fines and penalties for not paying as at when due

Q: Do we pay tax on all income we make?

A: Tax is calculated on your income after deducting some specified allowances, meaning that tax is not calculated on your total income.





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