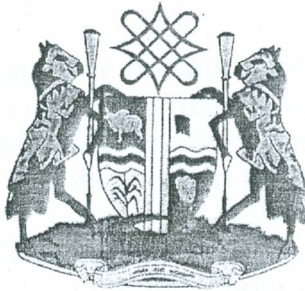


**THE KADUNA STATE TAX (CODIFICATION
AND CONSOLIDATION) LAW, 2016**



Kaduna State of Nigeria

Law No. 3 2016

(1st March 2016)

Date of Commencement

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

Enactment

**PART I
PRELIMINARY**

1. This Law may be cited as the Kaduna State Tax (Codification and Consolidation) Law, 2016.

Short Title

2. This Law shall come into operation on the 1st day of March 2016.

Commencement

3. In this Law, unless the context otherwise requires:

Interpretation

"Assessable Income" means chargeable income on which tax is computed;

"Appraise" means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier;

“Authorized officer” means any person employed in the Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the Chairman to perform or carry out specific function under this Law;

“Board” means the Kaduna State Internal Revenue Board established under section 6 (1) of this Law;

“Book” includes any register, document or other record of information and any account or accounting record however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise and all types of information stored on computers and any other similar equipment;

“Executive Chairman” means the Chairman of the Board appointed pursuant to section 6 (2) (a) of this Law;

“Chargeable income” includes the total income of any person or body corporate on which tax is charged;

“Consultants” includes tax practitioners, accountants, legal practitioners or any other recognized professionals that have been certified by their relevant professional bodies in Nigeria;

“Court” means the High Court of Kaduna State or such other Court designated by the Chief Judge of the State to adjudicate on any matter within the ambit of this Law;

“Demand Notice” means a tax demand notice for any tax collectible by the Kaduna State Internal Revenue Service;

“Delegation” means power and authority given to the Service by any organ or agency of Government in Kaduna State;

“Document” includes any record of information supporting accounts and accounting records including reports or correspondence or memoranda or minutes of meeting, however compiled, recorded or stored, whether in written or printed form or microfilm, digital, magnetic, electronic or optical form or

otherwise and all types of information stored in computer and any other similar equipment;

"Gazette" means the Kaduna State Government Official Gazette;

"Governor" means the Governor of Kaduna State;

"Government" means the Government of Kaduna State and includes the 23 Local Government Councils;

"Land use charge" includes all property taxes, tenement and other rates (other than ground rent) payable on land throughout the State;

"Member" means a member of the Board appointed under this Law and includes the Chairman;

"Non-Profit Organization" means a corporate or unincorporated body carrying on an activity the main purpose of which is a purpose other than the making of a profit;

"Officer" means any person employed in the Service;

"State" means Kaduna State of Nigeria;

"Person" includes a company or body corporate, partnership, firm and unincorporated body of person;

"Private Dwelling" means any building or part of a building occupied as residential accommodation (including any garage, shed and other building used in connection therewith);

"Property Tax" means premium, taxes and rates levied on real property within designated areas in the State;

"Real Property" includes:

- (a) land including land covered by water;
- (b) land and any building or structure situated thereon, including machinery, installations, and equipment affixed

to a building and contributing to the utility of the building and where a building is erected on land under lease, license or permit, that building may, for the purposes of this Law, be treated as real property separate from the land;

- (c) a mobile home;
- (d) a bulk storage tank, and any supply pipe lines connected therewith; and
- (e) any wire, cable, pipe, tower, installation, equipment, or thing, or structure other than building, forming part of a television or radio broadcasting, transmission or rebroadcasting or retransmission system including a cable television system, telephone, electric light, telegraph or telecommunications system or any electric power distribution system;

“Real Property” does not include:

- (a) crops growing in or on land;
- (b) all that part of a mine below the surface of the ground;
or
- (c) land used as a public right-of-way;

“Regulation” means regulations issued by the Board pursuant to this Law;

“Residence” means any building or part of a building occupied as residential accommodation (including any garage shed and other building used in connection therewith);

“Service” means the Kaduna State Internal Revenue Service established under Section 4 of this Law;

“Special Purpose Tax Officer” refers to designated Tax Officers for the purpose of tax investigation and tax enforcement;

“Tangible Personal Property” means personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses, but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value;

“Tax” includes any duty, levy or revenue accruable to the Government;

“Taxable Person” includes an individual or body of individuals, firm, partnership, family, corporations, sole trustee or executor or a person who carries out an economic activity in a place, a person exploiting tangible or intangible property for the purpose of obtaining income by way of trade or business or person or agency of government acting in the capacity;

“Year of Assessment” means a period between January and December of the year or such other period for which tax is computed.

4. (1) There is hereby established the Kaduna State Internal Revenue Service (in this Law Referred to as ‘the Service’).
- (2) The Service:
 - (a) shall be a body corporate with perpetual succession and a Common Seal;
 - (b) may sue or be sued in its corporate name; and
 - (c) may acquire or hold any property, moveable or immoveable, for the purpose of carrying out any of its functions under this Law.
- (3) The Service shall have such powers and duties as are conferred on it by this Law or by any other enactment.

Establishment of
The Kaduna State
Internal Revenue
Service

5. The object of the Service shall be to control and administer the various taxes, non-tax revenues and laws specified in the First Schedule or other laws made or to be made from time to time

Object of the Service

by the House of Assembly of Kaduna State or other regulations made thereunder by the Government of the State and to account for all such taxes and non-tax revenues collected in the State.

6. (1) There is established for the Service a Governing Board (in this Law referred to as the "Board"), which shall exercise overall supervision of the Service as specified in this Law.
- (2) The Board shall consist of:
- (a) The Executive Chairman of the Service who shall be appointed by the Governor subject to confirmation by the State House of Assembly;
 - (b) The Heads of such Departments as may be established by the Board from time to time, who shall be known as Executive Directors to be appointed by the Governor;
 - (c) The Secretary/Legal Adviser;
 - (d) one representative each not below the rank of a Director or equivalent in the Civil Service of the State from the following:
 - (i) Ministry responsible for Budget and Planning;
 - (ii) Ministry responsible for Finance;
 - (iii) Ministry of Justice; and
 - (iv) Ministry responsible for Local Government and Chieftaincy Affairs;
 - (v) Ministry responsible for Commerce and Industry;
 - (vi) Department responsible for Land Matters;

Establishment of the Board and its Membership

- (e) Three persons, with relevant qualifications and expertise, at least one of whom shall be a woman, who shall be appointed by the Governor to represent each of the three Senatorial Districts in the State.
 - (f) Three persons, at least two of whom shall be women, representing such private sector interests as the Governor deems to be relevant stakeholders in the work of the Service.
 - (g) Three Local Government Council Chairmen, one from each Senatorial District in the State to be appointed by the Governor.
- (3) The members of the Board, other than the Executive Chairman, the Executive Directors and the Secretary/Legal Adviser, shall function in a purely non-executive and part-time capacity.
- (4) The supplementary provisions set out in the Second Schedule to this Law shall have effect with respect to the proceedings of the Board and other matters mentioned therein.
7. The Executive Chairman and other members of the Board, other than ex-officio members, shall each hold office:
- (a) for a term of four years renewable once only; and
 - (b) On such terms and conditions as may be specified by the Governor in their letters of appointment.
8. (1) Notwithstanding the provisions of Section 7 of this Law, a member of the Board shall cease to hold office as a member of the Board if:
- (a) he resigns his appointment as a member of the Board by notice, under his hand addressed to the Governor;

Proceedings of the Board

Tenure of the Board

Cessation of Membership of the Board

- (b) he becomes of unsound mind;
 - (c) he becomes bankrupt or makes a compromise with his creditors;
 - (d) he is convicted of a felony or any offence involving dishonesty or corruption;
 - (e) he becomes incapable of carrying on the functions of his office arising from an infirmity in mind or body;
 - (f) he has been found, upon facts available to the Board, to have committed acts of gross misconduct in relation to his duties as a member of the Board and the Governor certifies his removal therefrom;
 - (g) in the case of a person possessing a professional qualification, he is disqualified by a competent authority; or
 - (h) in the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold such office.
- (2) If any member of the Board ceases to hold office under this Law, before the expiration of the term for which he is appointed, another person shall be appointed to the Board in the place of such person and the new member of the Board shall thereupon complete the remaining term.
9. The Chairman and members of the Board shall be paid such emoluments, allowances and benefits as may be approved by the Governor. Emoluments of the Board
10. (1) The Board shall: Functions of the Board
- (a) provide the general policy guidelines and superintend the Service in relation to the execution of the functions of the latter;

- (b) review and approve the strategic plans of the Service;
- (c) employ staff of the Service and determine the terms and conditions of their service in consultation with the Governor;
- (d) make recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax registration and exemptions as may be required from time to time;
- (e) issue such regulations, orders and guidelines as may be recommended to it by the Service and considered to be necessary for the implementation of the tax policy of the State; and
- (f) do such other things, which, in its opinion, are necessary to ensure the efficient performance of the functions of the Service under this Law.

(2) The Service shall have power to:

- (a) Subject to such conditions as may be approved by the Board, appoint and employ practicing tax practitioners or chartered accountants as well as professional firms for such purposes as the Board deems necessary for the effective execution of its functions and for carrying into effect the purposes of this Law, except for the assessment and collection of any taxes or revenues of the State;
- (b) assess all persons chargeable with any tax payable within the State;
- (c) collect, recover and pay to the designated account any tax, levy or other revenue howsoever established due to the State under this Law or any other enactment;

Powers of the Service

- (d) account for and enforce the payment of any taxes due to the State;
- (e) in collaboration with the relevant agencies, review the tax regime and promote the application of tax revenues to stimulate economic activities and development;
- (f) issue a Tax Payer Identification Number to every person taxable in the State;
- (g) collate and keep under review all policies of the State relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- (h) maintain a database of statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;
- (i) establish and maintain a system for monitoring dynamics of taxation in order to identify suspicious transactions and the persons involved;
- (j) collaborate and facilitate a rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;
- (k) provide and maintain access to up-to-date adequate data and information on all taxable persons, corporations and real property for the purpose of efficient, effective and correct tax administration which will prevent tax evasion or fraud;
- (l) undertake and support research on similar measures with a view to stimulating economic development and determining the manifestation, extent, magnitude and effects of tax fraud,

evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and preventive measures;

- (m) carryout and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State;
- (n) in collaboration with the relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of this Law; and
- (o) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law;

(2) The Service may from time to time, specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law.

(3) Except with the approval of the State House of Assembly upon application by the Board made through the Governor, no tax, levy or revenue established by any Law of the State shall be waived.

11. There shall be the Executive Management Committee of the Board (in this Law referred to as the EMC), which shall comprise:

Executive Management
Committee of the
Board

- (a) the Executive Chairman of the Board as Chairman;
- (b) the Executive Directors of the Service;
- (c) the Secretary/Legal Adviser.

12. The Executive Management Committee shall: Functions of the EMC
- (a) be the top level management committee of the Service;
 - (b) consider all tax or revenue matters that require professional and technical expertise and make recommendations thereon to the Board;
 - (c) advise the Board on any aspect of the functions and powers of the Service under this Law; and
 - (d) attend to such other matters as may, from time to time; be referred to it by the Board.
13. There shall be an Executive Chairman for the Service, who shall be: Executive Chairman
- (a) the Chief Executive and Accounting Officer of the Service;
 - (b) a person possessing cognate experience and skills in management, accountancy, the social sciences, taxation, law or other related fields.
14. (1) There shall be a Secretary/Legal Adviser for the Board to be appointed by the Governor who shall: Secretary to the Board
- (a) shall have not less than ten years post-call experience;
 - (b) issue notices of meetings of the Board;
 - (c) keep the records of the proceedings of the Board;
 - (d) be a member and Secretary to the Board; and
 - (e) carry out such duties as the Chairman or the Board may direct.
- (2) The Secretary shall on the instructions of the Executive Chairman call meetings of the Board or on the requisition of one third ($\frac{1}{3}$) of members of the Board to do so;

PROVIDED that no meeting shall be called without a notice and agenda of such meeting being duly given.

15. (1) Subject to the provisions of this Law, the Board may by order in the Gazette issue regulations relating generally to the conditions of service of the staff and in particular, such regulations may provide for:

Power to Issue
Staff Regulations

- (a) The appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service and appeals by staff or employees against dismissal or other disciplinary measures; and
- (b) until such regulations are made, any instrument relating to conditions of Service in the Civil Service of the State shall be applicable, with such modifications as may be necessary, to the employees of the Service.

- (2) The staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor and published in the Gazette.

- (3) The Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Service may determine.

- (4) The Board may, on the recommendation of the Service, consider it expedient that a vacancy in the Service should be filled by a person holding office in the Civil Service of the State by way of Secondment or Transfer.

16. Remuneration of all officers employed in the Service shall be subject to the provisions of the pension law for the time being in force in the State and accordingly officers and employees of the Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant law.

Remuneration and
Pension of Employment

17. The Service shall establish and maintain such bank accounts to be applied towards the discharge of its functions which shall consist of and to which shall be credited:

Funds of the Service

- (a) a percentage as stipulated by the Governor and appropriated by the State House of Assembly not less than five percent (5%) of all tax revenues collected by the Service (after deducting the total Personal Income Tax of the Public Service of the State and Government of the Federation) in the preceding financial year, which sum shall be deployed to pay part or all the capital and recurrent expenditures of the Service;
- (b) all other moneys which may from time to time, accrue to the Board from other services;
- (c) any subvention or other budgetary allocation from the State; and
- (d) all monies accruing to the Service by way of gifts, grants-in-aid, testamentary dispositions, endowments and contributions from any source.

18. The Service may from time to time, apply the proceeds of the funds established under Section 17 of this Law to:

Proceeds of the Fund

- (a) the cost of administration of the Service;
- (b) paying the emoluments, allowances and benefits of members of the Board and for reimbursing members of the Board or of any committee of the Board for such expenses as may be expressly authorized by the Board;
- (c) the payment of the salaries, fees or other remuneration or allowances, and legacy gratuities, pensions and other benefits that may have accrued before the commencement of this Law, and payable to the officers and other employees of the Service;
- (d) the development of any property vested in or owned by the Service; and

- (e) such other functions under this Law as may be approved by the Board.
19. (1) The Service shall, not later than 30th August in each year submit to the Governor an estimate of its expenditure and income - for the next succeeding year for the purpose of submission to the State House of Assembly for appropriation. Annual Estimates and Accounts
- (2) The Service shall keep proper books of accounts in respect of each year and proper records in relation to those accounts and shall cause a comprehensive audit of all its accounts to be undertaken and completed within three months after the end of each financial year, auditors appointed from the list provided, and in accordance with guidelines supplied, by the Auditor-General for the State.
20. The Service shall prepare and submit to the Governor, not later than four months after the end of each financial year, a report in such form as he may direct on the activities of the Service during the immediate preceding year, and shall include in such report a copy of the duly executed audited accounts of the Board for the said financial year and the auditor's report on the said accounts. Annual Report
21. (1) The Service may accept any gift of land, monetary or other property on such terms and conditions, if any as may be specified by the person or organization making the gift and agreed to by the Board. Power to Accept Gifts
- (2) The Service shall not accept any gift if the conditions attached by the person or organization offering the gift are inconsistent with any law in force or with the functions of the Service.
22. (1) The Service may, subject to the agreement of and conditions set by the Governor, from time to time borrow by overdraft or otherwise such sums as Power to borrow

it may require for the performance of its functions under this Law.

- (2) Notwithstanding the provisions of subsection (1) of this section, the Service shall not borrow any sum in foreign currency, except with the consent and appropriation of the State House of Assembly, upon application made to it by the Governor on behalf of the Service.
- 23. The Board may, subject to the provisions of this Law and the conditions of any trust created in respect of any property, invest all or any of its funds in any security or any other fund as may, from time to time, be approved by the Governor-in-Council.

Investment
- 24. (1) The Service shall have power to administer any Law on taxation in the State.

Power to Enforce
Tax Laws

(2) Notwithstanding the provision of any other Law in the State, the Service shall have exclusive powers to control, administer, impose and collect the different taxes and levies within the State as provided in this Law.

(3) In carrying out the provision of this Law, all taxes, levies, fees and rates collectible by Local Governments and all Ministries, Departments and Agencies is delegated to the Service.
- 25. (1) Subject to the provision of this Law, a taxable person shall be chargeable to tax:

Persons Chargeable
to Tax

 - (a) in his name; or
 - (b) in the name of any receiver, trustee, guardian, guarantor or committee who has the control or management of any property or concern on his behalf.

(2) Any person who is chargeable to tax shall be answerable for all matters within his competence which are required to be done by virtue of this Law for the assessment of

the income of such taxable person and payment of any charge thereon.

- (3) Where two or more persons act in the capacity of trustees, they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.
26. (1) A taxable person shall, during each year of assessment, prepare and submit to the Service in such form as the Service may from time to time, a true statement of his tax status in writing and without prejudice to the generality of the following, the statement shall contain:
- (a) the amount of his income for the year of assessment;
 - (b) the source of such income;
 - (c) allowance, reliefs and deduction; and
 - (d) such other particulars as may be required by the Service.
- (2) The Service may, by notice in writing addressed and delivered to any person, request that person or group of taxable persons to submit their tax returns in such form and within the duration that the Service may, from time to time, determine.
- (3) For the purpose of subsection (1) of this section, the Service shall, time to time by notice, prescribe the forms or formats in which the statement shall be submitted.
- (4) The form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with

Statement and Returns
of Taxable Person

all other requirements of such notice, are true and complete.

- (5) Any taxable person who has not been required to prepare and to deliver a statement under the provisions of subsection (2) of this section for any year shall do so whether or not any tax is chargeable on him for that year.

- 27. (1) The Service may give notice in writing to any person, from time to time, as it may deem necessary requiring him to submit within a reasonable time such information or further returns as the Service may require for the purpose of proper tax assessment.

Notice to Taxable Person

- (2) The Service may by notice in writing, require any person to keep such records, books and accounts in such form and language as specified in such notice as the person to whom such notice was issued shall keep such records or books or accounts.

- 28. (1) After the expiration of the time allowed to any person under Section 27 of this Law and the person has not submitted the statement or returns, the Board may assess such taxable person chargeable with income tax in such manner as the Board may determine.

Assessment of Income Taxable Person

- (2) Where a taxable person has submitted a statement or a return, the Service:

- (a) shall accept the statement or return and make an assessment accordingly;

- (b) may refuse to accept the statement or return and to the best of its judgment, determine the total or chargeable income of such person and make a tax assessment accordingly.

- (3) Where a taxable person has not delivered a statement or returns within the time allowed under this Law or pursuant to a notice given by the Service and the Service

is of the opinion that tax is chargeable upon such person, it may determine the amount of tax assessable on such person and make such assessment: Provided that such assessment shall not affect any liability otherwise incurred by such person by reason of his failure to deliver a return or statement under the provisions of the Law.

- (4) Notwithstanding the provisions of subsection (1) of this section, no assessment to income tax for a year of assessment shall be made by the Service upon a staff or employee with respect to his emoluments or other income if that tax is recoverable by deduction under the PAYE provisions of this Law unless, within six years after the end of such year, he applies to the Service for a refund of tax paid.

29. (1) The Service shall, from time to time, prepare a list of taxable persons assessed to income tax. List of Persons Assessed

- (2) The list of taxable persons assessed prepared under subsection (1) of this section shall contain:

- (a) the name and address of the taxable persons assessed to income tax;
- (b) the name of the income assessed;
- (c) the amount of the assessable tax, total or chargeable on which the tax is computed as the case may be;
- (d) the amount of the income tax charged; and
- (e) such other particulars as may be prescribed by the Service.

- (3) Where completed copies of all notices of assessment and all notices amending the assessment are filed in the offices of the Service, they shall constitute a preliminary assessment list for the purpose of this Law.

30. In the case of any employee from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Law, the Service may, from time to time prescribe:
- (a) the form in which a record of his chargeable income and assessed tax and of the tax so recovered from him, shall be maintained in the offices of the Service;
 - (b) the form in which his employer shall maintain a record; and
 - (c) the form in which his employer shall account to the Service for the tax so deducted, and the employer shall produce the record maintained by him for examination by the Service within 21 days from the date of notice given by the Service thereto.
31. The Service may serve upon any taxable person or a person whose income may be charged a notice of stating the person's name his total or chargeable income, the tax assessed upon him and the place at which payment shall be made of the assessed tax.
32. (1) If any person is not satisfied with any assessment he may apply to the Service, by notice of objection in writing, for a review and revision of the assessment.
- (2) A notice of objection referred to under subsection (1) of this section shall state precisely the grounds of objection to the assessment and shall be made within 30 days from the date of service of the notice of assessment.
- (3) The Service may, upon receipt of the objection, request for any information or such books or documents as may deem necessary, and may summon any person who may be able to give information which is material to the determination of the objection.
- (4) Where an objection to review or revise any assessment has been considered by the Service and the correct

Records of Tax Under
PAYE etc

Service of notice
of assessment

Objection at or to
Assessment

amount chargeable has been determined by the Service, the assessment shall be amended accordingly and a new revised notice of assessment shall be served on such person.

33. (1) The Service may issue a tax clearance certificate to anyone within two weeks of receipt of an application if:

Tax Clearance Certificate

(a) The Service is of the opinion that:

(i) taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the Service has been fully paid,

(ii) no such tax or levy is due on the person or on his income or property; or

(iii) the person is not liable to tax for any of those three years:

(b) the person is able to produce evidence that he was subjected to withholding tax deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted; provided that payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally.

(2) The tax clearance certificate may be issued in paper form or stored in electronic format on a machine-readable smart card (in this Law referred to as "Electronic Tax Clearance Certificate") which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required.

- (3) Where a person who has applied for a tax clearance has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the state, no tax clearance may be issued to that person.
- (4) The Service may decline to issue a tax clearance certificate but it shall within two weeks of receipt of the application give reasons for the denial,
- (5) A department, agency or official of the State, any Local Government official, any corporate body, statutory authority or person empowered in that regard by this Law or any other law shall demand a tax clearance certificate for the three years immediately preceding the current year of assessment as a pre-condition to transacting any business, including but not limited to:
 - (a) application for Governor's consent to any real property transaction:
 - (b) application for right of occupancy, certificate of occupancy, grant and regrant of titles to, and the regularization or recertification of titles to real property;
 - (c) application for registration as a contractor;
 - (d) application for award of contracts by government, its agencies and registered companies:
 - (e) application for approval of building plans;
 - (f) application for any government license or permit:
 - (g) any application relating to the establishment or conduct of business;
 - (h) application for any government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purpose:

- (i) registration of vehicles and change of ownership thereof;
 - (j) registration for distributorship;
 - (k) confirmation of appointment by the Governor as Chairman or Member of any statutory board, institution, commission, company or to any other similar position in the government;
 - (l) application for allocation of market stalls, shops and the like;
 - (m) appointment or election into public office; and
 - (n) any other application or process for which a tax;
 - (o) clearance certificate is required under this Law, section 84 of the Personal Income Tax Act, or any other enactment of the State House of Assembly and the National Assembly;
- (6) Without prejudice to the provisions of the Stamp Duties Act and any applicable Act of the National Assembly, the appropriate authority shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be.
- (7) The Service is empowered to prescribe, by notice in the State, other purposes for which a Tax Clearance Certificate may be required.
- (8) A Tax Clearance Certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment:
- (a) Chargeable income of holder;
 - (b) tax payable:

- (c) tax paid: and
 - (d) tax outstanding; and where no tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect.
- (9) The Service shall be the sole authority to issue a Tax Clearance Certificate under this Law but it may exercise its powers by employing the services of any person or company, provided that:
 - (a) the information which the Board requires the tax payer to provide (the data) shall not be excessive in relation to the purpose for which the Tax Clearance Certificate is to be issued;
 - (b) the Board shall request from the taxable person all details that are necessary to keep the data accurate and up to date;
 - (b) the Service shall make available to the taxable person, a smart card with the taxable person's identity number, names, signature and photograph embossed on the front side;
 - (c) the card shall hold data in respect of a particular taxable person in a secure format that can be accessed for authentication;
 - (d) the data shall be made accessible to third parties only in a form which permits identification of the taxable person and access to information on him for no longer than is necessary for the purpose of verifying his tax;
 - (e) the Service shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person;

- (f) the Service shall ensure that the taxable person's data on the card are kept confidential to the same extent as their ordinary tax records;
 - (g) every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and
 - (h) the Service shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.
- (10) A person issued with a Tax Clearance Certificate or electronic smart card shall, upon application, be advised as to:
- (a) confidentiality of the information supplied;
 - (b) fees or charges for reissuing a lost card;
 - (c) complaint handling procedure; and
 - (d) procedure for review of personal data.
- (11) The Service shall have power, from time to time, by an order in the Gazette to make such other regulations as it may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.
34. (1) An authorized officer of the Service shall, between the hours of 9 a.m. and 4 p.m. have free access to all lands, buildings and places and to all books and documents, whether in the custody or under the control of a public officer, institution or any other person whatsoever, for the purpose of inspecting any book, or document including those stored or maintained on computers. or on digital, magnetic, optical or electronic media, and any property, process or matter which the officer considers

necessary or relevant for the purpose of collecting any tax under any law or enactment he is empowered to administer or for the purpose of carrying out any other function lawfully conferred on the Service, or considered likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of such books or documents.

- (2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Service may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the media in order to prevent the accidental or intentional destruction, removal or alteration of evidence in the investigation of criminal proceedings.
- (3) Where the Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Service shall make such a copy and use it as digital evidence during any investigation or criminal proceedings.
- (4) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer shall:
 - (a) provide the officer with all reasonable assistance for the effective exercise of powers conferred by this Law; and
 - (b) answer questions relating to the effective exercise of the powers orally or, if required by the officer, in writing or by statutory declaration.

- (5) Notwithstanding subsection (1) of this section, the authorized officer or a person accompanying the officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this section.
- (6) If the Chairman of the Service, on written application, is satisfied that the exercise by an authorized officer of his functions under this section requires physical access to a private dwelling, he may issue to the officer a written authorization to enter that private dwelling.
- (7) Every authorization issued under subsection (6) of this section shall:
 - (a) be in the form prescribed by the Service as specified in the Third Schedule to this Law;
 - (b) be directed to a named officer of the Service;
 - (c) be valid for a period of 3 months from the date of its issue or such lesser period as the Chairman considers appropriate; and
 - (d) notwithstanding paragraphs (b) and (c) of this section, be renewable by the Chairman on application.
- (8) Every officer exercising the power of entry conferred by an authorization issued under subsection (6) of this section shall produce the written authorization and evidence of identity:
 - (a) On first entering the private dwelling; and
 - (b) subsequently when he is reasonably required to do so.

35. (1) An officer of the Service authorized by the Chairman may remove records, books or documents accessed under Section 34 of this Law to make copies.
- (2) After copies have been made, the books and documents so removed shall be returned as soon as practicable.
- (3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman is admissible in evidence in courts as if it were the original.
- (4) The owner of a book or document that is removed under this section may at his expense inspect and obtain a copy of the book or document at the time the book is being moved or at a reasonable time thereafter.

36. (1) The Service may, by notice in writing, appoint a person to be the agent of another person and the person so declared as agent shall be the agent of that person for the purpose of this Law, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for or due by or to become due by him to the person whose agent he has been declared to be, and in default of that payment the tax shall be recoverable from him.
- (2) For the purpose of this Law, the Service may require any person to give information as to any money, fund or other asset which may be held by him or any money due from him to any person.
- (3) For the purpose of this Law, if any tax is not paid within the period prescribed, a sum equal to 10 per cent of the amount of the tax payable shall be added and the provisions of this Law relating to the collection and recovery of such and further that:
- (a) tax due shall carry interest at the prevailing monetary policy rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the law relating to

collecting and recovery of tax shall apply to the collection and recovery of the interest;

- (b) the Service shall serve a demand notice upon the company or person in whose name the tax is chargeable and if payment is not made within one month from the date of the service of such demand notice, the Service may proceed to enforce payment under this Law; and
 - (c) an addition imposed under this Section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
- (4) Any person who, without lawful justification or excuse (the proof of which shall lie on the person), fails to pay any tax imposed within the prescribed period commits an offence under this Law.
- (5) The Board shall have the power to remit any part or the whole of the addition due under subsection (1) of this section.
37. (1) Notwithstanding the power conferred on any revenue authority for the enforcement of payment of revenue if payment has become due and a demand notice has, in accordance with the provisions of the relevant law, been served on the chargeable person or his agent, and payment is not made within the time limited by the demand notice, the Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, distrain:
- (a) upon the goods, chattels or other properties movable, the person liable to pay tile tax outstanding; and
 - (b) upon all machinery, plant, tools, vehicles, and animals and effects in the possession, use or found on the premise or on the land of the person.

Failure to Comply with
Notices or Enforcement

- (2) The authority to distrain under this section shall be in such form as the relevant revenue authority may direct and that authority shall be sufficient warrant and authority to levy by distrain the amount of revenue due.
- (3) For the purpose of levying any distrain under this section, an officer duly authorized by the Chairman of the Service may apply to a Judge of competent jurisdiction sitting in Chambers under oath for the issue of a warrant under this section.
- (4) A Judge of competent jurisdiction sitting in Chambers may authorize such officer, referred to in subsection (3) of this section, in writing to execute any warrant of distrain and, if necessary, break open any building or place in the daytime for the purpose of levying such distrain and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of an warrant of distrain and in levying the distrain.
- (5) Things distrained under this section may, at the expense of the defaulter, be kept for 14 days and if at the end of this period the amount due in respect of the revenue, cost and charges of and incidental to the distrain are not paid, they may, subject to subsection (6) of this section be sold at any time.
- (6) Out of the proceeds of a sale under this section, the cost of charges of and incidental to the sale and keeping of the distrain and disposal thereunder, shall be paid, thereafter the revenue due and the balance (if any) shall be paid to the defaulter on demand being made by him or on his behalf within one year of the date of the sale or shall be forfeited.
- (7) Nothing in this section shall be construed as to authorize the sale of an immovable property without an order of a High Court, made upon application in such form as may be prescribed by the rules of court.

- (8) In exercise of the power of distrain conferred by this section, the person to whom the authority is granted under subsection (4) of this section may distrain upon all goods chattels and effects belonging to the debtor wherever the same may be found in Nigeria.
38. (1) Notwithstanding the provisions of this Law or any other relevant law, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action brought by the Services. Recovery of Outstanding Debt
- (2) Where any tax has been short-levied or erroneously repaid, the person to whom the repayment has erroneously been made shall, on demand by the proper officer, pay the amount short-levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short-levied or erroneously repaid were liable.
39. (1) The Service shall take all necessary measures to assist any relevant law enforcement agency in the investigation of any offence under this Law. Investigation of Offences
- (2) The Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax law, whether or not such violation has been reported to the Service.
- (3) In conducting any investigation under subsection (2) of this section, the Service may cause investigation to be conducted into the property of any person if it appears to the Service that the lifestyle of the person and extent of his properties are not justified by his declared source of income.
- (4) Where any investigation under this section reveals the commission of any offence or an attempt to commit any offence, the Service shall submit its findings to the relevant law enforcement agency and the Attorney-

General of the State for the purpose of further investigation.

40. (1) The Service may co-opt the assistance and co-operation of any law enforcement agency in the discharge of its duties under this Law. Inter-agency Cooperation in Enforcement of Tax Laws
- (2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distraint and the levying of distraint. Enforcement Warrants
41. Any Tax Officer armed with the warrant issued by a Court of competent jurisdiction and accompanied by a number of law enforcement officers as shall be determined by the Chairman may: Power to Enter Premises and Search
- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;
 - (b) inspect, make copies of, or take extracts including digital copies from any book, record, document or computer regardless of the medium used for their storage or maintenance;
 - (c) search any person who is in or on such premises;
 - (d) open, examine and search any article, container or receptacle;
 - (e) open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises;
 - (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect; and
 - (g) not be bodily searched under this section except by a person of the same gender.

42. (1) The Service may, with approval of the Board, reward any person, not employed in the Service, in respect of any information that may be of assistance to the Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Board and the amount of such reward shall also be at the discretion of the Board.
- (2) The identity of the person who gave information to the Service or Board shall be dealt with in accordance with the provisions of Section 44 of this Law with regard to confidential information.
43. An officer of the Service or of any other authority in the State shall not be liable in any civil action or proceedings for any act or omission done by him in good faith in the performance of his duties or exercise of the powers conferred upon him under this Act or any other law.
44. (1) All information and documents supplied or produced in pursuant to any requirement of this Law or any other legislation being implemented by the Service shall be treated as confidential.
- (2) Except as otherwise provided under this Law or as otherwise authorized by the Governor or Executive Chairman of the Service, any member or former member of the Board or any employee or former employee of the Service or of the State who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and is liable on conviction to a fine of ₦200,000:00 or to imprisonment for 3 years or both.
45. (1) There is established for each Local Government Council of the State the Local Government Council Revenue Committee (referred to in this Law as the "Revenue Committee").
- (2) The Revenue Committee shall consist of:

Reward and Privileges
of Non-Employee
Informants

Immunity of the
Officers of the Service

Confidentiality of the
Documents

Local Government
Councils Revenue
Committee

- (a) a person experienced in Public Service to be appointed by the Service from the Local Government Area as the Chairman;
- (b) three heads of departments of the Local Government Council with responsibility for revenue and finance matters;
- (c) a member of the public not being a member of the Council who is experienced in revenue matters to be nominated by the Chairman-in-Council;
- (d) a Councillor in charge of Revenue;
- (e) Area Revenue Officer in the Local Government to serve as Secretary.

46. (1) The Revenue Committee shall carry out the assessment of all taxes, fines, rates, charges or other revenue under its jurisdiction.
- (2) The Revenue Committee shall attend and present a report at the State Joint Revenue Committee.
- (3) The Revenue Committee shall be autonomous of the Council Treasury and shall be responsible for the day-to-day administration of the Department or personnel which form its assessment team and liaison with the Service.

Functions of the Local Government Revenue Committee

47. There is established for the State, a Joint Revenue Committee which shall comprise:
- (a) the Executive Chairman of the Service as the Chairman;
 - (b) the Chairman of each Revenue Committee established by under this Law;
 - (c) a representative of the following Ministries, Departments or Agencies of the State whose rank is not below a Director responsible for:

State Joint Revenue Committee

- (i) Local Governments and Chieftaincy Affairs;
 - (ii) Finance;
 - (iii) Land Matters;
 - (iv) Budget and Planning;
 - (v) Health;
 - (vi) Education;
 - (vii) Commerce, Industry and Tourism;
 - (viii) Kaduna State Traffic and Environmental Law Enforcement Agency (KASTELEA);
 - (ix) representative of Revenue Mobilisation, Allocation and Fiscal Commission;
- (d) Special Adviser to the Governor on Economic or Revenue Matters;
 - (e) the Secretary/Legal Adviser of the Service who shall be a member/Secretary of the Committee
48. The functions of the State Joint Revenue Committee (in this Law referred to as the "SJRC") shall be to:
- (a) harmonize tax administration within the State;
 - (b) deal with revenue matters within the State and Local Government Councils;
 - (c) enlighten members of the public generally on revenue matters;
 - (d) consider relevant resolutions of the Joint Tax Board for implementation in the State; and

Functions of the State
Joint Revenue
Committee

- (e) advise the Joint Tax Committee in the State on revenue matters.
49. The Chief Judge of the State shall designate in each Local Government a Court of competent jurisdiction which shall give priority to matters relating to the revenue of the State. Designation of Magistrate for Adjudication of Tax Matter
50. (1) For the purpose of this Law, a revenue collector means a duly authorized officer of the Service or any of the Revenue Committees. Revenue Collector
- (2) The production by a revenue collector of an identity card and certificate or warrant:
- (a) issued by and having printed thereon the office of the relevant revenue authority, and
- (b) setting out his full names and stating that it is authorized to exercise the functions of a Revenue Collector, shall be sufficient evidence that the revenue collector is duly authorized for the purpose of this Law
51. Except as otherwise expressly provided in any Law, any revenue due to any authority in the State shall never be payable or collected in cash by any person or authority, but only by bank draft, electronic debit or credit card, point-of-sales terminal or money transfer into the bank account of the Service, and any other electronic means approved by the Board for such purpose. Mode of Payment and Prohibitions
52. (1) There is established by notice in the Gazette a body of Appeal Commissioners called the Tax Appeal Committee (in this Law referred to as the "Committee" or "TAC"). Establishment of Tax Appeal Committee
- (2) The Committee shall consist of a Chairman and such other members to be appointed by the Governor on part-time basis.
- (3) The members of the Committee shall:

- (a) be persons of repute and good standing in their professional careers or in society generally with such experience and knowledge in revenue and tax matters, accountancy, management or Law as deemed appropriate by the Governor; and
 - (b) not include any member of the Board;
 - (c) may be appointed to sit in such zones of the State as the Governor may establish;
 - (d) may hold office for a period of 3 years and may be reappointed for another term of three years;
 - (e) may at any time resign his appointment by notice in writing addressed to the Governor; and
 - (f) shall cease to be an Appeal Commissioner if the Governor determines that his office is vacant and notice of the vacancy is published.
- (4) Subject to any terms of reference given by the Governor, the Committee shall regulate its proceedings and shall submit its decisions in any matter brought before it to the Service for implementation.
- (5) The Service shall upon the receipt of the report of the Committee take such steps as shall be necessary for the implementation of the recommendation of the TAC.
- (6) The Service may such a person within the Service to be the Registrar of the Committee.
53. A taxable person being aggrieved by an assessment made on him may appeal to the Committee within 30 days after the date of service of notice of the refusal of the Service to amend the assessment as desired. Appeals to the Tax Appeal Committee etc
54. The categories of persons to be administered under Sections 60 of this Law shall include persons, where for all practical purposes their income cannot be ascertained or financial Persons Under the Presumptive Tax Regime

records are not kept in such manner as would enable proper assessment of income, and according to the following bands; Micro, Small, and Medium scale Businesses based on their level of activities.

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| 55. | The presumptive tax regime shall be administered by the Service using Tax Registration Form in the Third Schedule and Tax Returns Form in the Fourth Schedule of this Law on respective persons on annual basis. | Presumptive Tax Registration |
| 56. | Persons operating under the Presumptive Tax Regime are to file returns on or before 90 days from the commencement of every year. | Presumptive Tax Returns |
| 57. | <p>(1) The tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions as contained in the administrative tax table in the Fifth Schedule to be administered by the Service and approved by the State House of Assembly on application by the Governor on the recommendations of the Board.</p> <p>(2) The mode and the procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette.</p> <p>(3) Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate as in Section 33 of this Law.</p> | Tax Payment |
| 58. | <p>(1) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out.</p> <p>(2) Pursuant to the outcome of subsection (1), the Service shall determine the band the taxable person should belong to.</p> <p>(3) Taxable persons shall be encouraged by the Service to keep records of their transactions.</p> | Administration of Presumptive Tax |

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| 59. | Any taxable person that contends the band or assessment arrived at may file an objection to the Service stating clearly the grounds within 15 days of the receipt of the assessment. | Administrative Settlement |
| 60. | Where the taxable person is not satisfied with the decision of the Service, such person may appeal to the Tax Appeal Committee. | Appeal to TAC |
| 61. | A taxable person who keeps up to date records and files a return within the specified period shall be granted a rebate of 1% of the tax payable. | Rebate for Prompt Filing |
| 62. | <p>(1) Except where it is almost impossible, taxable persons are to be encouraged to keep some form of records in order to exit from the Presumptive Tax regime and be assessed on Pay-As-You-Earn or Direct Assessment Principle.</p> <p>(2) A taxable person under Sections 54 – 58 of this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.</p> <p>(3) Where the Service discovers, based on available record or any other valid record or information that the taxable person ought to be assessed under this Law, such taxable person shall be assessed as appropriate.</p> | Exit Rules |
| 63. | A taxable person under Sections 54 – 58 of this Law who fails or neglects to make payment of the tax due shall be liable to pay the sum equal to 5% per annum. | Sanctions and Penalties |
| 64. | <p>(1) Subject to the provisions of this Law, there is imposed a land based charge, to be called Land Use Charge which shall be payable on all real property situated in the State.</p> <p>(2) For the purpose of this Law, each Local Government Revenue Committee in the State is required to assess and levy Land Use Charge within its jurisdiction.</p> | Land Use Charge |
| 65. | Land Use Charge shall be payable in respect of any property that is not exempted under Section 69 of this Law. | Property Liable to Charge |

66. (1) The Commissioner responsible for Finance undertakes or causes to be undertaken an assessment of chargeable properties in such areas of the State as the Commissioner may designate by Order in the Gazette. Property Assessment
- (2) For the purpose of subsection (1), the Commissioner for Finance may appoint property identification officers, qualified assessors, valuers and other persons as he may consider necessary.
- (3) For the purpose of carrying out the identification or assessment of a property, the identification officers or assessors or their authorized assistants may, on any day between the hours of 8.00 a.m. and 6.00 p.m.:
- (a) Enter, inspect, survey and assess the property;
 - (b) Request documents or other information to be produced to the identification officer or assessor;
 - (c) Take photographs; and
 - (d) Make copies of documents necessary for the inspection.
67. The owner of the title to the property is liable to pay Land Use Charge in respect of any taxable property. Persons Liable to Pay Charge
68. The Land Use Charge payable for any property under this Law shall be as specified in the Schedule to this Law, and where no provision is made the Board shall determine the appropriate rates payable. Value for Annual Charge Rate
69. The following properties shall be exempted from payment of Land Use Charge: Exemption from Land Use Charge
- (a) A property owned and occupied by a religious body and used exclusively for public worship or religious education;
 - (b) Cemeteries and burial grounds;

- (c) A recognized and registered institution or educational institute certified by the Commissioner for Finance to be non-profit making;
- (d) Property used as public library;
- (e) Any property specifically exempted by the Governor by notice published in the Gazette;
- (f) All palaces of graded Emirs and Chiefs in the State;
- (g) The Commissioner responsible for Finance may, by notice published in the Gazette grant partial relief for a property that is:
 - (i) Occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the general public;
 - (ii) Used for a charitable or benevolent purpose for the benefit of the general public and owned by the State Government, Local Government, Federal Government or a non-profit making organization.

70. (1) An exempted property or part of an exempted property shall become liable for Land Use Charge if:
- (a) The use of the property changes to one that does not qualify for the exemption; or
 - (b) The occupier of the property changes to one who does not qualify for the exemption.
- (2) If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be pro-rated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.

Loss of Exemption

71. (1) The Service shall cause to be issued in each Financial Year a Land Use Charge Demand Notice with respect to

Land Use Charge Demand Notice

every chargeable property that has been assessed in accordance with this Law.

- (2) Land Use Charge Demand Notice shall be delivered to the owner or occupier.
 - (3) If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the notice.
 - (4) The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty (30) calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.
 - (5) Upon an application in writing made by the owner, the Commissioner for Finance may reduce the Land Use Charge by such discount as is specified in the demand notice, if the owner pays within fifteen (15) days of receiving the demand notice.
72. (1) A taxable person liable to pay Land Use Charge may appeal to the Tax Appeal Committee.
- (2) An appeal shall not lie unless:
- (a) Notice is given in the prescribed manner to the Commissioner for Finance;
 - (b) The prescribed fee is paid to the Assessment Appeal Tribunal;
 - (c) In the case of a person aggrieved with his property assessment:
 - (i) 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be

Appeals to TAC
and Conditions

maintained by the Commissioner for Finance at a designated Bank;

- (ii) The appellant has produced to the Tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the Commissioner for Finance as valid.

73. (1) The Commissioner responsible for Finance shall cause an account to be opened to be known as the Land Use Charge Collection Account, consisting of all Land Use Charge payments deposited in each designated bank in accordance with this Law. Land Use Charge
Collection Account
- (2) At the beginning of each month, the Service shall furnish the Commissioner for Finance the total amount of Land Use Charge payments on deposit in the Account.
- (3) The Service shall, not later than ten (10) days after a meeting of State Joint Local Government Account Committee, pay to each Local Government Council in the State a share of the Land Use Charge collected and standing on deposit in the Land Use Charge Collection Account.
- (4) The share to be paid by the Service to each Local Government Council shall be such percentage of the Net Land Use Charge on deposit at the end of each month with 40% due to the State and 60% to the Local Government Areas or such other ratio approved by a resolution of the State House of Assembly.
74. Subject to the approval of the State House of Assembly, the Commissioner responsible for Finance may by Order in the Gazette, make regulations generally for carrying into effect the purpose of Sections 64 – 73 of this Law. Regulations Prescribing
Procedure
75. (1) A tax is imposed on any person (referred to in this Law as "the Consumer") who: Imposition of Tax

- (a) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events centre; or
 - (b) purchases consumable goods or services in any restaurant whether or not located within a hotel in Kaduna State.
 - (2) The amount to which this tax applies shall be the total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant or events centre.
76. The rate of tax imposed by this Law shall be five per cent of the total bill issued to the consumer, excluding Value Added Tax. Rate of Tax
77. A person owning, managing or controlling any business or supplying any goods or services chargeable under Section 75 of this Law (referred to in this Law as the "Collecting Agent") shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provisions of Section 76 of this Law. Collection Agent
78. (1) Any Hotel, Restaurant, Event Centre or other business affected by this Law shall, within thirty (30) days of t-he commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law. Registration of Hotels, etc
- (2) Every Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government or any of its Ministries, Departments, Parastatals or Local Government Authorities.
79. (1) Every Collecting Agent shall: Report and Remittance
- (a) keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under Section 81 of this Law as the

Service may prescribe and shall enter regular accounts of the tax collected from day to day;

(b) subject to the provisions of subsection (3) of this section, pay to the designated account of the State Government, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating:

(i) the total amount of payments made for all chargeable during the preceding reporting period;

(ii) the amount of tax collected by the agent during the reporting period; and

(iii) any other information required by the Service to be included in the report.

(2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due and payable on or before the 20th day of each calendar month.

(3) The tax collected shall be a debt due to the State and recoverable by the Service from the supplier of chargeable facilities, goods and services.

80. An officer of the Service:

Access to Reports
and Books

(1) may enter without warrant, any premises on which he reasonably believes that a person is carrying on business in order to ascertain whether this Law is being complied with by the occupier of the premises or any other person.

(2) shall at any reasonable time of the day be given access to all books and records of any hotel, restaurant or other establishment offering chargeable goods and services for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.

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| 81. | Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State Government within 21 days of the date of service of the order. | Payment of Estimated Amount |
| 82. | The Service may from time to time by Order published in the Gazette issue rules and regulations for the determination, collection, and remittance of taxes due and for the proper administration Sections 75 – 81 of this Law. | Regulations |
| 83. | All taxes that are not remitted to the designated account of the Government within the time allowed, shall in addition to other penalties prescribed by this Law, bear interest at the rate of five per cent per annum above the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance. | Interest on Remittance |
| 84. | <p>(1) If a Collecting Agent fails to file a report and remit taxes (the goods and services tax) collected within the time allowed by Section 79 (2) of this Law, that Agent shall, in addition to interest payable under Section 83 of this Law, pay a penalty of ten per cent of the amount of tax due.</p> <p>(2) Any Director, Manager, Officer, Agent or Employee of the Collecting Agent who fails to comply with the provisions of this Law, shall be guilty of an offence and liable on conviction to a penalty of six months imprisonment or a fine of Two Million Naira (N2,000,000.00) or both.</p> | Penalties |
| 85. | (1) When a hotel, restaurant, event centre or other facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no amount was due. | Tax Collection on Determination or Transfer of Business |

- (2) A transferee of a chargeable facility who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account and the provisions of Sections 83 and 84 of this Law shall apply as if he was operating the hotel business at the time the payments were due.
 - (3) The transferee of a chargeable facility may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.
 - (4) In the case of a request made under subsection (3) of this section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant record of the business are made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days after the date of request.
 - (5) In the absence of wilful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four (4) years from the date when the transferor dispose the chargeable facility or when a determination is made against the transferor, whichever event occurs later.
86. (1) From the commencement of this Law, no rate or levies shall be payable to the State except those contained in the Schedule hereto.
- (2) Each Ministry, Department or Agency shall display at a conspicuous place in all the revenue offices, a chart showing the approved collectable rates, levies and their expected time of payment.
 - (3) Each Ministry, department or agency shall establish a complaint and information office to provide relevant information to taxable persons and listen to their complaint.

87. (1) All Taxes, Levies, Fees, Charges or Rates shall be assessed by the relevant Ministry, Department or Agency of the State.
- (2) No person including a Ministry, Department or Agency shall mount a roadblock in any part of the State for the purpose collecting any Tax, Levy, Fee, Charge or Rate.
88. (1) In the case of Taxes, Levies, Fees, Charges or Rent that require assessments, the relevant Ministry, Department or Agency shall serve notices of assessment by hand at the relevant address or sent by registered post or e-mail to each person in whose name the assessment is made
- (2) The relevant Ministry, Department or Agency shall allow until the 31st of January for taxable persons to pay voluntarily. The relevant Ministry, Department or Agency shall proceed to assess every other person chargeable with payment of any levy after 31st January. Notwithstanding the provisions of this section, the relevant Ministry, Department or Agency may assess and serve notice of assessment before 31st of January if the relevant Ministry, Department or Agency considers the assessment to be necessary.
89. The relevant Ministry, Department or Agency shall prepare a list of taxable persons assessed and served with notices. The notice shall contain the name and address of the taxable person, type and amount of levy assessed, date of service and any other relevant information.
90. Each Ministry, Department and Agency shall issue notice(s) in respect of Taxes, Levies, Fees, Charges and Rates as listed in the first Schedule to this law. Where a person is liable to two or more of the scheduled Taxes, Levies, Fees, Charges or rates in any year of assessment, the relevant Ministry, Department and Agency shall serve a single demand notice indicating the amount due on each of the revenue items.

91. (1) If any person disputes an assessment, he may apply to the relevant Ministry, Department or Agency, by notice of objection in writing to review and review and revise the assessment and such application shall state the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.
- (2) On receipt of a notice of objection, the relevant Ministry, Department or Agency may require the person giving the notice to furnish such particulars and to produce such books or other documents as the relevant Ministry, Department or Agency may deem necessary, and may summon any person who may be able to give information which is material to determination of the objection, to attend an examination
- (3) In the event of any person who has objected to an assessment agreeing with the relevant Ministry, Department or Agency as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person, provided that, if an application for revision under the provisions of the Section fails to agree with the relevant Ministry, Department or Agency on the amount of the tax chargeable, the relevant Ministry, Department or Agency shall give notice of refusal to amend the assessment to such amount as the Board may determine and give notice of the revised assessment of the tax payable together with notice of refusal to amend the revised assessment and wherever requisite, any reference in this Law to an assessment or to an additional assessment or to an individual assessment as revised under the provisions of this Law.
92. The relevant Ministry, Department or Agency shall, in within thirty days of receipt of notice of object, revise the assessment and issue notice of amended assessment or refuse to do so and issue notice of refusal to amend the assessment.

93. The Kaduna State Board of Internal Revenue Service shall be the sole authority to collect and account for all Taxes, Levies, Fees, Charges and Rates in the State as listed in the First Schedule to this Law.
94. (1) Unless payment due dates are specified in another Law, all persons whom this Law applies shall pay to Revenue Collectors all taxes, levies, fees, charges and rates as prescribed in the First Schedule to this Law:
- (a) Within sixty (60) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;
 - (b) Within five (5) days from the beginning of every month, respect of amounts due to be paid monthly;
 - (c) Immediately, in any other case.
- (2) Except as otherwise provided in any Law, revenue due to any authority in the State shall be payable by cash, bank draft, electronic debit, or credit card or money transfer into any of the bank designated by the Board.
95. (1) The Governor may, subject to the prior approval of the House of Assembly, review revenue rates in the Schedule to this Law and may receive advice, inputs from Ministries, Departments and Agencies in the State in that regard.
- (2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Kaduna State.
96. No assessment, warrant, notice or other proceedings made in accordance with the provisions of this Law or any other Revenue Law in force in the State shall be quashed or deemed to be void or voidable by want of form, mistake, defect or omission if the same is in substantial conformity with this Law or other applicable Law and if the person is charged or intended

to be charged or affected by its designated therein to common intent and understanding.

97. (1) After auditing, the Board may return to the tax payer such amount paid in excess of the tax due.
- (2) The refund shall be made within sixty (60) days of the decision to make the refund, with the option of setting off the amount due against future tax.
98. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Board may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to:
- (a) complete and deliver to the Board any return specified in such notice;
 - (b) appear personally before an officer of the Internal Revenue Service for examination with respect to any matter relating profits or income;
 - (c) produce or cause to be produced for examination, books documents, and any other information at the place and time stated in the notice, which may be from day-to-day for such period as the Internal Revenue Service may deem necessary; or
 - (d) give orally or in writing any other information including a name and address specified in such notice.
- (2) For the purpose of paragraph (a) to (d) of Subsection (1) the time specified by such notice shall not be less than seven (7) days from the date of service of such notice except that an officer of the Board not below the rank of a Chief Inspector of Taxes or its equivalent may act in any of the cases stipulated in paragraphs (a) to (d) of Subsection (1), without giving any of the required notices set out in this Section.

- (3) A person who contravenes the provision of this Section is in respect of each offence, liable on conviction to a fine equivalent to 100% of his actual tax liability.
 - (4) The provisions of this Section or any other provisions of this Law, shall not be constructed as precluding the Board from verifying by the audit or investigating any matter relating to returns or entries in any book, documents or accounts including those stored in a computer, or digital or magnetic or optical electronic media as ay be specified by the Board.
 - (5) Any person may apply in writing to the Board for extension of the time within which to comply with the provisions of this Section, provided that the persons:
 - (a) Makes the application before the expiration of the time stipulated in the Section for making the returns; and
 - (b) Shows good cause for his inability to comply with this provision.
 - (6) If the Board is satisfied with the cause shown in the application under paragraph (b) of Subsection (5) of Section 28 it may in writing grant the extension of the time or limit the time as it may consider appropriate.
99. (1) Without prejudice to section 29 of this Law, every person engaged in banking shall prepare and deliver to the Board quarterly returns specifying:
- (a) In the case of an individual, all transactions involving the sum of One Million Naira and above, or
 - (b) In the case of partnership or unincorporated business names, all transactions involving the sum of three million Naira and above; and

- (c) The names and addresses of all customers of the bank connected with the transaction.
- (2) Subject to subsection (1) of this Section, for the purpose of obtaining information relating to taxation, the Board may give notice to any person including person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice.
 - (3) A person engaged in banking business in Nigeria shall not be required to disclose any additional information about his customer or his bank under this Section unless such additional disclosure is required by a notice signed by the Chairman of the Board on the advice of the Technical Committee of the Board.
 - (4) Any person who, having been engaged in banking in Nigeria, contravenes the provision of this Section, commits an offence and shall, in respect of each contravention be liable to a fine of Five Hundred Thousand Naira (~~₦~~500,000.00) in the case of body corporate and in the case of an individual a fine of Fifty Thousand Naira (~~₦~~50,000.00) or imprisonment for a term of five years or both.
100. (1) A person who contravenes any of the provision of this Law or any regulation made thereunder commits an offence and, where no specific penalty is provided shall be liable on conviction to a fine not less than N50,000 (fifty thousand Naira) or more than N10,000,000 (ten million Naira) or imprisonment for a term not less than 6 months or exceeding 3 years or to both such fine and imprisonment.
- (2) Where an offence under this Law is committed by a body corporate or firm or other incorporated trustees or other similar association of individuals,
- (a) every director, manager, secretary or other similar officer of the body corporate; or
- Penalty for General Offences

- (b) every partner of the firm; or
- (c) every trustee and person concerned in the management of the registered trustee; or
- (d) every person purporting to act in any management capacity in such body corporate or firm or incorporated trustee or similar association of individuals, commits an offence and is liable to be proceeded against and punished for the offence under sub-section (1) hereof in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

101. A person who:

Failure to Attend
to a Notice etc

- (a) fails to comply with a requirement or notice served on him by the Service under this Act, or
- (b) without sufficient cause fails to comply with any notice or summons served on him in respect of any proceeding of the Service or that of the Tax Appeals Committee for considering a notice of objection or an appeal by that person, as the case may be,

commits an offence and is liable on conviction to a fine of N50,000 or to a term of imprisonment not exceeding 3 months or to both such fine and imprisonment.

102. A person who:

Penalty for Making
Incorrect Returns, etc

- (1) does, makes or gives, as applicable:
 - (a) an incorrect return or statement by omitting or understating any income chargeable to tax under this Law, or

- (b) any incorrect information in relation to any matter or thing affecting the liability to tax of any taxable person,

commits an offence and is liable on conviction to a fine of ₦200,000 and twice the amount of the tax which has been undercharged in consequence of such incorrect return or information, or would have been so undercharged if the return or information, had been accepted as correct;

- (2) No person shall be held liable under the provisions of subsection (1) of this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which the offence was committed or within 3 years after the expiration thereof.

103. A person who:

False Statements
and Returns

- (a) for the purpose of obtaining any deduction, set-off, relief or repayment in respect of tax for himself or any other person, or who in any statement or returns, account or particulars made or furnished with reference to tax, knowingly makes any false statement or false representation, or
- (b) aids, abets, assists, counsels, incites or induces any other person to:
 - (i) make or deliver any false statement or returns under this Law,
 - (ii) keep or prepare any false accounts or particulars concerning any income on which tax is payable under this Law, and thereby
 - (iii) unlawfully refuse or neglect to pay tax,

commits an offence and is liable on conviction to a fine of ₦200,000; and 100% of the amount of tax unpaid or to

imprisonment for a term not exceeding 5 years or to both such fine and imprisonment.

104. A person who:

- (a) being a person appointed for the due administration of this Law or employed in connection with assessment or collection of the tax who:
 - (i) demands from any person an amount in excess of the authorized assessment of the tax,
 - (ii) withholds, for his own use or otherwise, any portion of the amount of tax collected or received or any money accruable to the Service,
 - (iii) renders a false return, whether orally or in writing, of the amount of tax collected or received by him;
 - (iv) Defrauds any person, embezzles any money, or otherwise uses his position to deal wrongly with any money accruable to the Service;
- (b) Collects or attempts to collect tax without being authorized under this Law;
- (c) steals or misuses the Service's documents;
- (d) compromises on the assessment or collection of any tax,

commits an offence and is liable on conviction to a fine equivalent to 200 percent of the sum in question or to imprisonment for a term of 3 years or both.

105. If a person obliged to deduct any tax under this Law or any other applicable law fails to deduct or having deducted fails to pay or remit to the Service within 30 days from the date the amount was deducted or the time the duty to deduct arose, such a person commits an offence and shall on conviction be liable to pay the tax withheld or not remitted in addition to a penalty of 10 per cent of the tax withheld or not remitted per

Failure to Remit Tax

annum and interest at five percentage points above the prevailing Central Bank of Nigeria Monetary Policy Rate.

106. Unless otherwise provided in this Law, a person who fails to pay in full any tax, levy, rate charge or other revenue due to the State or a Local Government Council commits an offence and is liable upon conviction to a fine of 50% of the total amount of revenue which was due and payable; or to imprisonment for 18 months or to both such fine and imprisonment.

Failure to Pay Full Rate of Assessed Tax or Levy

107. A person who:

Falsification of Documents

- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this law or any law being administered by the Service;
- (b) knowingly accepts, receives or uses any document so counterfeited or falsified;
- (c) alters any such document after it is officially issued;
- (d) counterfeits any seal, signature, initial or other mark, or used by any officer for the verification of such a purpose relating to tax;
- (e) being an employee of the Service, initiates, connives or participates in the commission of any of the offences in paragraphs (a) to (c) of this section

commits an offence and is liable on conviction to a fine of ₦500,000 or to imprisonment for a term of 3 years or both.

108. A person who:

Obstruction of the Staff of the Service in the Performance of their Duty

- (a) obstructs, hinders, molests or assaults any person or authorized officer in the function or the exercise of any power under this Law,

- (b) does anything which impedes or is intended to prevent the carrying out of any search, seizure, removal or distraint,
- (c) rescues, damages or destroys anything so liable to seizure, removal or distraint or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distraint,
- (d) prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested, commits an offence and is liable on conviction to a fine not exceeding N200,000 or imprisonment for a term not exceeding 3 years or both.

109. A person appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who:

Abuse of Power and
Corruption by the Tax
Officer

- (a) demands from any individual, corporate entity or any other taxable person, an amount in excess of the authorized assessment of tax or
- (b) withholds, for his own use or otherwise, any portion of the amount of tax collected,
- (c) renders a false returns, whether orally or in writing, of the amount of tax collected or received by him,
- (d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Service,
- (e) steal or misuses the Service's documents;
- (f) compromises on the assessment or collection of any tax,

commits an offence and shall be liable on conviction to a fine equivalent to 200 per cent of the sum in question or imprisonment for a term of 3 years or both.

110. (1) A person who, in commission of any offence against this Law, is armed with any offensive weapon commits an offence and is liable on conviction to imprisonment for a term of 5 years. Use of Weapon to Cause Injury to Staff of the Service
- (2) A person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Service in the performance of his function under this Law, commits an offence and is liable in conviction to imprisonment for a term of 5 years.
111. A person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and is liable on conviction to imprisonment for a term of 1 year. Contravention of Tax Law
112. (1) A person who, not being a revenue collector in the employment of the Service, holds himself out as a tax officer or revenue collector and attempts to collect or collects any revenue due to the State or a Local Government Council commits an offence and is liable on conviction to a fine of N250,000 or imprisonment for 3 years or both and any amount collected by him shall be forfeited to the State or the relevant Local Government Council. Impersonation of Tax Officer
- (2) If for the purpose of obtaining admission to any building or other place or for doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorized officer, assumes 'the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of N100,000 or to imprisonment for a term of 2 years.
113. The Legal Adviser and any other Legal Officer of the Service may appear for and represent the Board or the Service in his professional capacity in any proceeding in which the Board or the Service is a party. Legal Officers of the Service may Represent the Service in Proceedings

114. (1) The Service may, with the approval of the Attorney-General compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence. Power to Compound Offences
- (2) The Service shall issue a treasury receipt for any money received under subsection (1) of this section.
115. The institution of proceedings for or the imposition of a penalty, fine or term of imprisonment under this law shall not relieve any person from liability to payment of any tax for which he is or may become liable or chargeable. Liability to Payment of Tax
116. (1) Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Service shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act, Capital Gains Tax Act and Stamp Duties Act. Conformity with Tax Laws
- (2) Any Ministry, Department or Agency which immediately before the commencement of this Law, is vested with the power by virtue of any Law or instrument to administer or collect any tax, non-tax revenue or levies imposed by and accruable to the State Government or any Local Government, shall cease to exercise such power and the power to administer and collect the taxes, non-tax revenue and levies shall vest exclusively in the Service.
- (3) The relevant provisions of all existing enactments including but not limited to the laws and bye laws in Schedules to this Law shall be read with such modifications as to bring them into conformity with the provisions of this law.
- (4) If the provisions of any other State law including the ones in the Schedules for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions

of that law shall, to the extent of its inconsistency, be void.

- (5) The provisions of the Schedules hereto are an integral part of this Law and, subject to sub-sections (1) and (2) hereinabove, shall be read, construed and enforced accordingly.

- 117. (1) The Governor may issue directives of general or specific nature to the Board or the Service as may be deemed necessary for the proper implementation of this Law and the Board or Service, as the case may be, shall comply therewith provided the said directives do not conflict with any of the provisions of this Law.

Compliance with
Governor's Directives

- (2) The Governor shall not give any directive, order or instruction in respect of any particular person which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceeding whether civil or criminal relating either to the recovery of any tax or to any offence under this Law or any other tax legislation.

- (3) In any proceeding, whether civil or criminal under this Law or any of laws administered by the Service, any act, matter or thing done by the Service or the Board in pursuance of the said laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any directive given by the Governor.

- 118. (1) Every person having any official duty or being employed in the administration of this Act shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the income, profits or items of profits, tax matters, assessments and liabilities of any

Confidentiality

individual or company, as secret and treat them with the utmost confidentiality and good faith.

- (2) Every person having possession of or control over any document, information, returns of assessment, lists or copies of such relating to the tax matters, assessments and liabilities, income and profits or losses of any person who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, lists or copies to any other person:
 - (a) Other than a person to whom he is authorized by the Executive Chairman to communicate it;
 - (b) otherwise than for the purpose of this Law or of any other enactment, commits an offence under this Law.
- (3) No person appointed or employed under this Act shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes into his possession in the performance of his duties except as maybe necessary in order to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.
- (4) Where under any law in force in respect of any double taxation treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this Section shall not prevent the disclosure to the authorized officers of the Government of that county of such facts as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.
- (5) Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions for the exchange of

information or avoidance of tax, the obligation as to secrecy imposed by this section shall not prevent the disclosure of such information to the authorized officers of the Government of such country.

119. (1) A power conferred and any duty imposed upon the Board or Service may be exercised or performed by the Board or Service or by an officer authorized generally or specifically in that behalf by the Board or by the Executive Chairman. Delegation of Power

(2) Notwithstanding the provision of subsection (1) of this section, the Service may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxation income, whether or not the discretion to make the decision was conferred on the officer by any tax law or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the manner concerned.

(3) An order, ruling or directive made or given by an approved Committee of the Board pursuant to this section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the power vested on the Board under this Law.

120. Anything done or required to be done by the Service or the Board in pursuance of any of its power or duties under this Law or any other law may be signed under the hand of the Chairman or an officer who has been authorized by the Board to do so. Signature of the Executive Chairman

121. (1) If any officer or former officer of the Service: Imposition of Surcharge

(a) is or was responsible for any improper payment of money from the fund of the Service or for any payment of such money which is not duly documented,

- (b) is or was responsible for any deficiency in, or for the destruction of, any money, security, store or other property of the Service,
 - (c) fails or has failed to keep proper accounts or records;
 - (d) fails to make any payment, or is responsible for any delay in the payment of money of the Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service; or
 - (e) without a satisfactory explanation given to the Service within a period specified by the Service, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts of records, or failure to make payment or delay in making payment; the Service may surcharge the said officer such sum as it deems fit.
- (2) Any action taken under subsection (1) of this Section shall be subject to the approval of the Board and when such approval is obtained, the Executive Chairman shall notify the person surcharged under this Section.
 - (3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made the Board shall at once inform the Chairman of such withdrawal.
 - (4) The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section shall be a debt due to the Service from the person against whom the surcharge is imposed and may be sued for and recovered in any court by a suit initiated by the Service for its recovery and may also be

recovered by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

122. (1) Subject to the provisions of this Law, the provisions of the Public Officers Protection Act shall apply in relation to any suit instituted against any member, officer or employee of the Service or member of the Board for anything done under the lawful authority of this Law. Limitation of Action
- (2) No suit against the Executive Chairman or a member of the Board or any employee of the Service for any act done in pursuance or execution of this Law or any other law or enactment, or of any public duty or authority in respect of any alleged neglect or default in the execution of this law or any other law or enactment, duty or authority, shall lie or be instituted in any court of competent jurisdiction unless it is commenced:
- (a) Within 3 months after the act, neglect or default complained;
 - (b) in the case of a continuation of damage or injury, within 6 months next after the ceasing thereof.
123. A notice summons or other document required or authorized to be served on the Service under the provisions of this Law or any other law may be served by delivering it to the Chairman at the principal office of the Service. Service of Documents
124. (1) In any action or suit against the Service, no execution or attachment of process in the nature thereof shall be issued against the Service unless not less than 3 months, notice of the intention to execute or attach has been given to the Service. Attachment of Process
- (2) Any sum of money which by the judgment of any court has been awarded against the Service shall be, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the funds of the Service.

125. A member of the Board, the Executive Chairman or any officer of the Service shall be indemnified out of the assets of the Service against any liability incurred by him in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as a Chairman or member of the Board or officer or other employee of the Service. Indemnity
126. The Board may, on the advice of the Service, make regulations by notice in the Gazette for carrying into effect the provisions of the Law and for the due administration of its provisions and may in particular, make regulations: Power of Service to Make Regulations
- (a) prescribing the forms for returns and other information required under this Law or any other law;
 - (b) prescribing the procedure for obtaining any information required under this Law or any other law; and
 - (c) on the general procedure for assessment and collection of any tax or levy in the State and other incidental matters.
127. The Governor may by order in the Gazette review the rates of taxes, amounts of levies and other charges in this Law and the Schedules to this Law, upon approval by resolution of the State House of Assembly as Regulation pursuant to this Law. Power of Governor to Make Regulations
128. The Local Government Revenue Harmonisation Law 2014, Hotels and Resorts (Room rates) Levy Law of 2012, Board of Internal Revenue Service Law 2015 and the sections of the laws contained in the third column of Part II of the First Schedule, to the extent that it affects the rates and amounts of taxes and levies, and/or the powers conferred on any Local Government, Ministry, Department or Agency with the collection of revenue accruing to the State or Local Governments are hereby repealed. Repeals

FIRST SCHEDULE

Taxes, Levies, Fees, Charges and Rates (Administered and Collected by the Service) Order

(1) Personal Income Tax**(a) Direct Assessment (Self-Employed)**

Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, Personal Income Tax Act 1993.

(b) PAYE (Pay-As-You-Earn)

Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the Service that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above - Section 81 of the Personal Income Tax Act 1993 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

(2) Withholding Tax (Individuals Only)**(a) Withholding Tax on Rents**

Payable by organisations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act 1993.

(b) Withholding Tax on Interest

Payable by organisations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

(c) Withholding Tax on Royalties

Payable by organisations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

(d) Withholding Tax on Dividends

Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.

(e) Withholding Tax on Director's Fees

Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act 1993

(f) Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions payable on certain payments under the Personal Income Tax (Rate, etc. of Tax Deducted at Source (Withholding Tax) Regulations 1997

(3) Capital Gains Tax (Individuals Only)

Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (l) of the Capital Gains Tax Act 1967.

(4) Stamp Duties on Instruments Executed by Individuals

Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act 1939.

NOTE: The rates for the above four revenue types are contained in the Federal laws and Regulations noted above. If those Federal Laws and Regulations are amended, the authority for the Service to collect such revenues under this Law will also be similarly amended.

(5) Hotel Occupancy and Restaurant Consumption Tax

Imposed on goods and services consumed in hotel and events centres within Kaduna State, which shall be imposed on any person who pays for the use or possession or for the right to the use or possession of any

hotel, hotel facility or event centre or purchase consumable goods or services in any restaurant whether or not located within a hotel in Kaduna State.

(6) Land Use Charge

A land based charge, payable on all real property situated in the State.

(7) Presumptive Tax

There shall apply to taxable persons where for all practical purposes their income cannot be ascertained or records are not kept in such manner as would enable proper assessment of income.

(8) Road Taxes

PRIVATE VEHICLE

Category	Capacity of Vehicle	Cost of Plate Number (₱)	Vehicle Registration (₱)	Vehicle License (₱)	Cost of Regt. Book (₱)	Amount (₱)
A	Above 3.00cc	15,000.00	6,250.00	3,125.00	1,250.00	25,625.00
B	Between 2.1 – 3.00cc	15,000.00	6,250.00	2,500.00	1,250.00	25,000.00
C	Vehicle up to 1.7cc – 2.00cc	15,000.00	3,125.00	1,875.00	1,250.00	21,250.00
D	Other Vehicle 1.2cc – 1.6cc	15,000.00	3,125.00	1,250.00	1,250.00	20,625.00

OUT-OF-SERIES NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate Number (₱)	Vehicle Registration (₱)	Vehicle License (₱)	Cost of Regt. Book (₱)	Amount (₱)
A	3.00cc	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00
B	2.00cc	40,000.00	6,250.00	1,875.00	1,250.00	49,365.00
C	1.6cc	40,000.00	3,125.00	1,250.00	1,250.00	45,625.00

FANCY NUMBER PLATES

Category	Capacity of Vehicle	Cost of Plate Number (₱)	Vehicle Registration (₱)	Vehicle License (₱)	Cost of Regt. Book (₱)	Amount (₱)
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	1,250.00	90,625.00
B	Between 2.1 – 3.00cc	80,000.00	6,250.00	2,500.00	1,250.00	90,000.00
C	Vehicle up to 1.7cc – 2.00cc	80,000.00	3,125.00	1,875.00	1,250.00	86,250.00
D	Other Vehicle 1.2cc – 1.6cc	80,000.00	3,125.00	1,250.00	1,250.00	85,625.00

REVALIDATION OF OLD NUMBER PLATES (PRIVATE VEHICLE)

Category	Capacity of Vehicle	Cost of Plate Number (₱)	Vehicle Registration (₱)	Vehicle License (₱)	Cost of Regt. Book (₱)	Amount (₱)
A	Above 3.00cc	10,000.00	6,250.00	3,125.00	1,250.00	20,625.00
B	Between 2.1 – 3.00cc	10,000.00	6,250.00	2,500.00	1,250.00	20,000.00
C	Vehicle up to 1.7cc – 2.00cc	10,000.00	3,125.00	1,875.00	1,250.00	16,250.00
D	Other Vehicle 1.2cc – 1.6cc	10,000.00	3,125.00	1,250.00	1,250.00	16,625.00

COMMERCIAL VEHICLE

Category	Capacity of Range	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Cost of Sticker (₦)	Amount (₦)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	32,750.00
B	Tanker and Truck	10,000.00	6,250.00	6,250.00	1,250.00	1,500.00	30,250.00
C	Tipper and Lorry	10,000.00	6,250.00	3,750.00	1,250.00	1,000.00	27,250.00
D	Canter, Bus & Pick Up	10,000.00	6,250.00	3,125.00	1,250.00	1,000.00	26,265.00
E	Taxi	10,000.00	3,125.00	1,250.00	1,250.00	500.00	21,125.00

COMMERCIAL VEHICLE NUMBER PLATES REVALIDATION

Category	Capacity of Range	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Cost of Sticker (₦)	Amount (₦)
A	Trailer	10,000.00	6,250.00	8,750.00	1,250.00	1,500.00	27,750.00
B	Tanker and Truck	15,000.00	6,250.00	6,250.00	1,250.00	1,500.00	22,250.00
C	Tipper and Lorry	15,000.00	6,250.00	3,750.00	1,250.00	1,000.00	22,250.00
D	Canter, Bus & Pick Up	15,000.00	6,250.00	3,125.00	1,250.00	1,000.00	21,625.00
E	Taxi	15,000.00	3,125.00	1,250.00	1,250.00	500.00	16,125.00

GOVERNMENT/OFFICIAL NUMBER PLATES

Category	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
A	15,000.00	6,250.00	NIL	1,250.00	22,500.00
B	15,000.00	3,125.00	NIL	1,250.00	19,375.00
Bus	15,000.00	6,250.00	NIL	1,250.00	22,500.00
Motorcycle	3,000.00	1,250	NIL	1,250.00	5,500.00

GOVERNMENT FANCY NUMBER PLATES

Category	Cost of Plate Number (₦)	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Regt. Book (₦)	Amount (₦)
Bus	40,000.00	6,250.00	NIL	1,250.00	48,750.00
Car A	40,000.00	6,250.00	NIL	1,250.00	47,500.00
Car B	40,000.00	3,125.00	NIL	1,250.00	44,375.00

MOTORCYCLE

Category	Cost of Plate Number (₺)	Vehicle Registration (₺)	Vehicle License (₺)	Cost of Regt. Book (₺)	Sticker (₺)	Learner's Permit (₺)	Reflective Jacket (₺)	Amount (₺)
Private/Commercial	3,000.00	1,250.00	635.00	1,250.00	100.00	250.00	750.00	7,225.00

MOTOR DEALERS NUMBER PLATES

Cost of Plate Number (₺)	Vehicle Registration (₺)	Vehicle License (₺)	Cost of Regt. Book (₺)	Amount (₺)
30,000.00	5,000.00	12,000.00	NIL	47,000.00

REPLACEMENT OF MISSING NUMBER PLATES

	Category	Cost of Replacement of Plate Number (₺)
A	Fancy	80,000.00
B	Out-of-Series	40,000.00
C	Private	15,000.00
D	Commercial	15,000.00
E	Motorcycle	3,000.00

CHANGE OF OWNERSHIP

Type of Vehicle	Amount (₺)
Motor Vehicle	2,500.00
Motorcycle	625.00
Learner's Permit	250.00

DRIVER'S LICENCES

Type of Vehicle	Amount (₺)
Motor Vehicle	6,350.00
Motorcycle	3,000.00

ROADSIDE PARKING FEES

	Urban (₺)	Semi-Urban (₺)	Rural (₺)
1 st Hour	50.00	20.00	Free
2 – 4 Hours	100.00	50.00	20.00
More than 4 Hours	200.00	100.00	50.00

5 Market Fees where State Finance is Involved

(assessed by Kaduna State Market Development and Management Company)

Based on stall size:

13.75m²

(a) (type E₂) 27,755.00

(b) (type E₁) 15,135.00

9.375m²

(a) (type C) 20,685.00

8.00m²

(a) (type D₂) 17,105.00

(b) (type D₁) 9,800.00

7.50m²

(a) (type B₂) 16,700.00

(b) (type B₁) 9,600.00

4.123m²

(a) (type A₂) 11,660.00

(b) (type A₁) 7,100.00

6 Environmental (Ecological) Fee/Levy

(assessed by Kaduna State Environmental Protection Agency)

Public toilet block annual fees

Range from ~~₦~~60,000.00 – ~~₦~~150,000.00

7	Mining and Quarrying Fees (assessed by Department of Lands, Survey and Country Planning)	
	Registration of Mining Title	20,000.00
	Execution of Mining Title	100,000.00
	Assignment, Surrender and Revocation of Mining Title	50,000.00
	Quarry Fee with Machine	1,100,000.00
	Quarry Fee (Manual)	20,000.00
8	Telecommunication/Radio/TV Mast ₦500,000.00 per mast	
9	Fire Service Charge (assessed by State Emergency Management Agency)	
	(a) Safety Certificates for Petrol Station Range from 5,000.00 – 25,000.00	
	(b) Premises inspection fees (bakeries, filling station sites, assembly plant inspections) Range from 5,000.00 – 500,000.00	

10. LAND RELATED TAXES

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Barnawa G.R.A.	Residential Commercial Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Filling Station Agricultural/Orchard	900	13.33 27.77 2.5 25.00 2.5 250,000 0.05	N11,997.00 N24,993.00 N 2,250.00 N22,500 N22,500 N250,000.00(FIXED) N 45.00	However, the chargeable fees depends on the size of the plot
2	Barnawa Villages	Residential Commercial Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Filling Station Orchard/Agriculture	450	6.66 22.22 2.5 20.00 1.50 250,000 0.05	N2,997 N9,999 N9,000 N675 N675.00 N250,000.00(FIXED)	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Unguwar Sarki G.R.A.	Residential Commercial Filling Station Institutional (Mosque & Church) Educational/Health (Private) Industrial (Light) Bakeries etc	900	33.33 44.44 250,000(FIXED) 1.5 30.00 2.5	N29,997.00 N39,996.00 N250,000(FIXED) N1,350.00 N27,000.00 N2,250.00	However, the chargeable fees depends on the size of the plot
	Unguwar Sarki Villages	Residential Commercial Filling Station Institutional (Mosque & Church) Education/Health (Private) Industrial (Light)	450	6.66 22.22 250,000 (FIXED) 20.00 2.5	N2,997 N9,999 N250,000(FIXED) N1,350 N9,000 N1,125.00	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Malali G.R.A.	Residential Commercial Educational/Health (Private) Institutional (Mosque & Church) Filling Station Agricultural	900	33.33 44.44 30.00 1.5 250,000 (FIXED) 0.05	N29,997.00 N39,996.00 N27,000.00 N1,350.00 N250,000 (FIXED) N 45.00	However, the chargeable fees depends on the size of the plot
2	Malali Layout	Residential Commercial Educational/Health (Private) Institutional (Mosque & Church) Filling Station Agricultural	900	16.66 33.33 25.00 1.5 250,000 0.05	N14,994 N29,997 N22,500 N1,350.00 N250,000(FIXED) N45.00	However, the chargeable fees depends on the size of the plot
3	Malali Village	Residential Commercial Educational/Health (Private) Institutional (Mosque & Church) Filling Station Agricultural/Orchard	450	20.00/M ² 22.22 20.00 1.5M ² 250,000 (FIXED) 0.05	N2,997 N9,999 N9,000 N675.00 N250,000 (FIXED) N22.50	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Nassarawa Village	Residential Commercial Educational/Health (Private) Institutional (Mosque & Church) Filling Station Agricultural	450	6.66/M ² 22.22 2.50 /M ² 20.00M ² 1.50 250,000 (FIXED) 0.05	N2,997 N9,999 N1,125.00 N9,000 N675.00 N250,000 (FIXED) 22.50	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
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1	Unguwar Rimi G.R.A.	Residential Commercial Educational/Health (Private) Institutional (Mosque & Church) Filling Station Agricultural	900	33.33 44.44 30.00 1.5 250,000 (FIXED) 0.05	N29,997.00 N39,996.00 N27,000.00 N1,350.00 N250,000 (FIXED) N 45.00	However, the chargeable fees depends on the size of the plot
2	Unguwar Rimi Village	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional (Mosque & Church) Agricultural/Orchard	450	6.66 22.22 250,000 (FIXED) 20.00 1.5 0.05	N2,997 N9,999 N250,000 (FIXED) N6,997.50 N675 N225.00	However, the chargeable fees depends on the size of the plot
3	Unguwar Rimi Low Cost Housing	Residential Commercial Filling Station Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	N16.66 N33.33 250,000 (FIXED) N25.00 N1.5 0.05	N14,994.00 N29,997.00 N250,000 (FIXED) N22,500 N1,350 N45.00	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Kakuri G.R.A.	Residential Commercial Industries (Heavy) Institutional Educational/Health Agricultural Filling Station	900	13.33 27.77 4.5 1.5 25.00 0.05 250,000 (FIXED)	N11,997 N24,993.00 N4,050.00 N1,350.00 N22,500 N 45.00 250,000 (FIXED)	However, the chargeable fees depends on the size of the plot
2	Kakuri Village	Residential Commercial Industries (Light) Institutional Educational/Health (Private) Agricultural/Orchard Filling Station	450	6.66 22.22 2.5 1.5 20.00 0.05 250,000 (FIXED)	N2,997 N9,999 N1,125 N675 N9,000 N22.50 250,000 (FIXED)	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Television Layout, Romi Layout, Command Junction Layout, Tsaunin Kura, Buwaya Layout and Ung. Boro Layout	Residential Commercial Industrial Filling Station Educational/Health Agricultural Institutional (Mosque & Church)	450	13.33 27.77 55.55 250,000 (FIXED) 25.00 0.05 1.5	N5,998.50 N12,496.50 N24,997.50 N250,000 (FIXED) N11,250 N 22.50 N675	However, the chargeable fees depends on the size of the plot
2	Television Village, Romi Village, Gonin Gora Village, Ung. Boro Village, Command Junction Sabon Tasha	Residential Commercial Industrial Filling Station Educational/Health Agricultural Institutional (Mosque & Church)	450	6.66 22.22 55.55 250,000 (FIXED) 20.00 0.05 1.5	N2,997 N9,999 N24,997.50 N250,000 (FIXED) N9,000 N22.50 N675	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Kakuri G.R.A.	Residential Commercial Industries (Heavy) Institutional (Mosque & Church) Education/Health Agricultural Filling Station	900	13.33 27.77 4.5 1.5 25.00 0.05 250,000 (FIXED)	N11,997 N24,993.00 N4,050.00 N1,350.00 N22,500 N 45.00 250,000 (FIXED)	However, the chargeable fees depends on the size of the plot
2	Kakuri Village	Residential Commercial Industries (Light) Institutional (Mosque & Church) Educational/Health (Private) Agricultural/Orchard Filling Station	450	6.66 22.22 2.5 1.5 20.00 0.05 250,000 (FIXED)	N2,997 N9,999 N1,125 N675 N9,000 N22.50 250,000 (FIXED)	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	National Eye Centre G.R.A	Residential Commercial Filling Station Industrial Education/Health Agricultural Institutional (Mosque & Church)	900	16.66/M2 33.33 250,000 (FIXED) 55.55 25.00 0.05 1.5	N14,994.00 N29,997.00 N250,000 (FIXED) N49,995.00 N22,500 N45.00 N1,350	However, the chargeable fees depends on the size of the plot
2	National Eye Centre G.R.A.	Residential Commercial Filling Station Industrial Education/Health Agricultural	450	6.66 22.22 250,000 (FIXED) 55.55 20.00 0.05	N2,997 N9,999 N250,000 (FIXED) N24,997 N9,000 N22.50	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Kudenda Layout	Residential Commercial Industrial Filling Station Educational/Health (Private) Institutional (Mosque & Church) Agricultural/Orchard	900	13.33M2 27.77 2.5 250,000 (FIXED) 25.00 1.5 1.5	N11,997 N24,993 N2,250 250,000 (FIXED) N25,500 N1,350 N1,350	However, the chargeable fees depends on the size of the plot
2	Kudenda Village	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	450	6.66 22.22 250,000 (FIXED) 2.5 20.00 1.5 1.5	N2,997 N9,990 250,000 (FIXED) N1,125 N9,000 N675 N675	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Kawo, Ung. Gwari,	Residential	450	16.66	N7,497.00	However, the chargeable fees depends on the size

	Hayin Banki S.M.C. Quarters	Commercial Industrial Filling Station Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard		33.33 2.5 250,000 25.00 1.50 0.05	N14,998.50 N 1,125.00 N250,000 N11,250 N675.00 N 22.50	of the plot
2	Kawo, Hayin Banki Ung. Gwari, Rafin Guza Village etc	Residential Commercial Industrial Filling Station Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	450	6.66 22.22 55.55 250,000 20.00 1.50 0.05	N2,997 N9,999 N124,997 N250,000 N9,000 N675.00 N22.50	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Badarawa G.R.A.	Residential Commercial Educational/Health (Private) Industrial Agricultural/Orchard d Filling Station Institutional/ (Mosque & Church)	900	33.33 44.44 30.00 55.55 0.05 250,000(FIXED) 2.5	N29,997.00 N39,996.00 N 27,000.00 N49,995.00 N45.00 N250,000(FIXED) N2,250	However, the chargeable fees depends on the size of the plot
2	Badarawa Village Ung. Maisamari Ung. Yero	Residential Commercial Educational/Health (Private) Industrial Agricultural/Orchard Filling Station Institutional/ (Mosque & Church)	450	6.66 22.22 20.00 55.55 0.05 250,000(FIXED) 2.0	N2,997 N9,999 N9,000 N24,997.50 N22.50 N250,000 N900.00	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Tudun Wada (Lodge Layout)	Residential Commercial	750	16.66 33.33	N12,495.00 N24,997.50	However, the chargeable fees depends on the size of

	Unguwan Mu'azu Layout Tudun Wada G.R.A. and Hayin Danmani Layout)	Educational/Health (Private) Industrial Agricultural/Orchard Filling Station Institutional/ (Mosque & Church)		25.00 2.50 0.05 250,000 (FIXED) 2.5	N18,750 N1,875.00 N37.50 N250,000 (FIXED) N2,250	the plot
2	Tudun Wada Village	Residential Commercial Educational/Health (Private) Industrial Agricultural/Orchard Filling Station Institutional/ (Mosque & Church)	450	6.66 22.22 20.00 2.50 0.05 250,000 (FIXED) 2.0	N2,997 N9,999 N9,000 N1,125.00 N22.50 N250,000 (FIXED) N900	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Kaduna Metropolitan Area Ahmadu Bello Way Ibrahim Taiwo Road Yakubu Gowon Katsina Road Kano Road Constitution Road Kigo Road Ali Akilu Road Mogadishu Layout Abakpa G.R.A. Sokoto Road Stadium Round About	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church)	900	22.22 33.33 250,000 (FIXED) 55.55 30.00 1.5	N19,998.00 N29,997.00 N250,000 (FIXED) N49,995.00 N27,000 N1,350	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
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1	Trade Fair/ Barkallahu Layout	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	16.66 33.33 250,000 (FIXED) 2.50 25.00 1.5 0.05	N14,994.00 N29,997.00 N250,000 (FIXED) N2,250.00 N22,500.00 N1,350 N45	However, the chargeable fees depends on the size of the plot
2	Trade Fair/- Barkallahu Village	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	450	6.66 22.22 250,000 (FIXED) 55.55 20.00 1.50 0.05	N2,997 N9,999 N250,000 (FIXED) N24,997.50 N9,000 N675 N22.50	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Zaria/Kafan-Chan Both G.R.A. and Village	Residential Commercial Industrial Institutional/ (Mosque & Church) Educational/Health (Private) Filling Station Agricultural/Orchard	750	6.66 11.11 1.25 1.50 10.00 125,000 (FIXED) 0.10	N4,995.00 N8,332.50 N937.50 N1,125 N7,500 N125,000 (FIXED) N75.00	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Kurmin Mashi Layout,	Residential Commercial	450	16.66 33.33	N7,497.00 N14,998.50	However, the chargeable fees depends on the size of the plot

	Mando Prison Layout, Gwamna Road Layout, College Road Layout, Badikko Layout	Filling Station Industrial Educational/Health (Private) Agricultural/Orchard Institutional/ (Mosque & Church)		N250,000(FIXED) 2.50 25.00 0.05 1.5	N250,000(FIXED) N1,125 N11,250 N22.50 N675	
2	Kurmin Mashi Village, Badiko Village Mando Village Gwamna Road Village College Road Village	Residential Commercial Filling Station Industrial Educational/Health (Private) Agricultural/Orchard Institutional/ (Mosque & Church)	450	6.66 22.22 250,000(FIXED) 55.55 20.00 0.05 1.5	N2,997 N9,999 N250,000(FIXED) N24,997.50 N9,000 N495 N675	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Industrial Layouts (Mando, Kudenda, Refinery, Nasarawa, Kawo and H/Banki)	Industrial	1000	N2.5	N12,500(FIXED)	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Sobawa and Ung. Hazo Layout	Residential Commercial	750	16.66 33.33	N12,495.00 N24,997.50	However, the chargeable fees depends on the size

		Educational/Health (Private) Industrial Agricultural/Orchard Filling Station Institutional/ (Mosque & Church)		25.00 2.50 0.05 250,000(FIXED) 1.5	N18,750.00 N1,875.00 N37.50 250,000(FIXED) N1,125	of the plot
2	Rigachikun Village, Sobawa Village and Ung. Hazo Village	Residential Commercial Filling Station Educational/Health (Private) Industrial Agricultural/Orchard Institutional/ (Mosque & Church)	450	6.66 22.22 250,000(FIXED) 20.00 55.55 0.05 1.5	N2,997 N9,999 250,000(FIXED) N9,000 N24,997.50 N22.50 N675	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Millennium Layout	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	900	33.33 44.44 250,000(FIXED) 55.55 30.00 1.50 0.05	N29,997.00 N39,996 N250,000 N49,995 27,000 1,350 45	However, the chargeable fees depends on the size of the plot
2	Millennium City Village, Danbushiya, Danhonu, Keke etc	Residential Commercial Filling Station Industrial Educational/Health (Private) Institutional/ (Mosque & Church) Agricultural/Orchard	450	6.66 22.22 250,000(FIXED) 55.55 20.00 1.5 0.05	N2,997 N9,999 250,000(FIXED) N24,997.50 N9,000 N675 N22.50	However, the chargeable fees depends on the size of the plot

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Kajuru, Kachia, Jaba, Zangon Kataf, Kaura,	Residential Commercial Filling Station	450	3.33 5.55 75,000(FIXED)	N1,498.50 N2,497.50 75,000(FIXED)	However, the chargeable fees depends on the size of the plot

	Kagoro, Kagarko	Industrial		0.75	N337.50	
		Educational/Health (Private)		5.00	N2,250	
		Institutional/ (Mosque & Church)		0.5	N225.00	
		Agricultural/Orchard		0.05	N 22.50	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Giwa/Birnin Gwari	Residential	450	3.33	N1,498.50	However, the chargeable fees depends on the size of the plot
		Commercial		5.55	N2,497.50	
		Filling Station		75,000(FIXED)	N 75,000(FIXED)	
		Industrial		0.75	N337.50	
		Agricultural/Orchard		0.05	N22.50	
		Institutional/ (Mosque & Church)		0.5	N255	
		Educational/Health (Private)		5.00	N2,250	

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	Kabala Costain Layout	Residential	450	16.66	N7,497.00	However, the chargeable fees depends on the size of the plot
		Commercial		33.33	N14,998.50	
		Educational/Health (Private)		25.00	N11,250	
		Institutional/ (Mosque & Church)		1.5	N675	
		Agricultural/Orchard		0.05	N22.50	
		Industrial		2.5	N1,125.00	
		Filling Station		250,000(FIXED)	N250,000 (FIXED)	
2	Kabala Costain Village	Residential	450	6.66	N2,997	However, the chargeable fees depends on the size of the plot
		Commercial		22.22	N9,999	
		Educational/Health (Private)		20.00	N9,000	
		Industrial		55.55	N24,997.50	
		Institutional (Mosque & Church)		1.50	N675.00	
		Agricultural/Orchard		0.05	N22.50	
		Filling Station		250,000 (FIXED)	250,000 (FIXED)	

S/N	LOCATION	LAND USES	SIZE	RATE/M2	ACTUAL	REMARKS
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			(M ²)			
1	Saminaka, Ikara, Kauru, Makarfi Layout and Village	Residential Commercial Educational/Health (Private) Industrial Institutional/ (Mosque & Church) Agricultural/Orchard Filling Station	450	3.33 5.55 5.00 0.75 0.5 0.05 75,000(FIXED)	N1,498.50 N2,497.50 N2,250.00 N337.50 N225.00 N22.50 75,000(FIXED)	However, the chargeable fees depends on the size of the plot

(1) HOTELS

CATEGORY	A	-	N1,000,000.00 P.A.
CATEGORY	B	-	N500,000.00 P.A.
CATEGORY	C	-	N250,000.00 P.A.
CATEGORY	D	-	N125,000.00 P.A.
CATEGORY	E	-	N100,000.00 P.A.

(2) PRIVATE SCHOOLS

CATEGORY	A	-	N200,000.00 P.A.
CATEGORY	B	-	N150,000.00 P.A.
CATEGORY	C	-	N100,000.00 P.A.
CATEGORY	D	-	N50,000.00 P.A.
CATEGORY	E	-	N35,000.00 P.A.

NOTE:

These rates are applicable to Hotels/Private Schools within the Kaduna State.

TRAFFIC OFFENCES AND PENALTIES

S/N	VIOLATION	CODE	PENALTY		
			Point	Fine (₺)	Additional
	License Conditions (General)				
1	Driving without a Driver's License	LGC-01	2	10,000.00	Impound vehicle
2	Driving of any vehicle by person under 18	LGC-02	2	10,000.00	Impound vehicle
3	Learner driving without Learner's Permit	LGC-03	2	10,000.00	Dislodge driver
4	Learner driving on major highway	LGC-04	3	10,000.00	Dislodge driver
5	Learner driving and unaccompanied by a licensed driver	LGC-05	3	10,000.00	Impound vehicle
6	Driving an unlicensed vehicle	LGC-06	3	10,000.00	Impound vehicle
7	Driving with fake number plates	LGC-07	4	100,000.00	Impound vehicle
8	Driving a vehicle with unauthorised or defective reflective number plates	LGC-08	2	20,000.00	Impound vehicle
	License Conditions (Commercial)				
9	Not painting a commercial vehicle in approved colours	LCC-01	4	50,000.00	Enforce painting
10	Violation of route by commercial vehicles	LCC-02	2	50,000.00	
11	Non-display of route and route number on vehicle	LCC-03	2	50,000.00	
	Traffic Signs and Markings				
12	Disobeying traffic signs	TSM-01	1	10,000.00	
13	Disobeying traffic lights	TSM-02	4	10,000.00	
14	Parking on yellow line on any public highway	TSM-03	2	10,000.00	
15	Vehicle crossing double yellow line	TSM-04	3	10,000.00	
16	Staying within the yellow junction box (off-side rule)	TSM-05	2	10,000.00	
17	Failure to yield to right of way of pedestrians at a Zebra Crossing	TSM-06	4	5,000.00	
18	Failure to give way to traffic on the left as a round about	TSM-07	2	5,000.00	
	Vehicle Defect				
19	Driving motorcycles/3-wheelers with non functional lamps	VDF-01	1	5,000.00	Effect repairs
20	Driving private motor vehicles with non-functional lamps	VDF-02		5,000.00	Effect repairs
21	Driving commercial vehicles with non-functional lamps	VDF-03		10,000.00	Effect repairs
22	Driving trailers, tankers and tippers with non-functional lamps	VDF-04		50,000.00	Effect repairs
	Alcohol and Drugs				
23	Driving under the influence of alcohol and/or drugs	ALD-01		10,000.00	Impound vehicle
24	Smoking while driving	ALD-02		10,000.00	
	Motorcycle Riders				
25	Riding of motorcycle without crash helmet for rider	MCL-01	1	5,000.00	Impound vehicle

26	Riding a motorcycle without a driving permit	MCL-02	2	2,000.00	Impound vehicle
27	Riding a motorcycle against traffic through road median	MCL-03	4	10,000.00	Impound vehicle
28	Conveying more than one passenger at any given time (where the carrying of passenger is allowed)	MCL-04	3	2,000.00	Dislodge extra
29	Installation of musical gadgets on a motorcycle	MCL-05	3	5,000.00	Impound the set
30	Alteration of manufacturer's specification on motorcycle (e.g. handlebar/seat/horn/leg rest etc)	MCL-05	3	5,000.00	
31	Motorcyclist resisting arrest	MCL-06	4	10,000.00	
	Speed Violation				
32	Exceeding prescribed speed limit	SPV-01	2	10,000.00	
33	Tailing an emergency vehicle	SPV-01	2	5,000.00	
34	Failure of slow moving vehicle to keep to the right lane	SPV-02	2	5,000.00	
	Miscellaneous Traffic Fines				
35	Assault on a Traffic Officer	MTF-01	4	50,000.00	Prosecute in Court
36	Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	25,000.00	Prosecute in Court
37	Illegal U-turns	MTF-03	2	10,000.00	
38	Wrong overtaking of other vehicles	MTF-04	2	10,000.00	
39	Driving on the highway/walkway or kerbs	MTF-06	4	10,000.00	Move away
40	Parking on the highway/walkway or kerbs	MTF-07	2	10,000.00	Move away
41	Overloading of a commercial vehicle or trailer	MTF-08	2	20,000.00	
42	Parking or stopping to pick passengers by a commercial vehicle other than at designated bus stop	MTF-06	2	20,000.00	Driver Training
43	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	MTF-09	4	200,000.00	Impound vehicle
44	Abandoned vehicle on highway	MTF-10	4	5,000.00	Impound vehicle
45	Causing obstruction on highway	MTF-11	3	5,000.00	Impound vehicle
46	Commuter hanging on tailboard of moving vehicle	MTF-12	3	5,000.00	Dislodge
47	Driving vehicles with doors left open	MTF-13	2	5,000.00	
48	Making or receiving phone calls while driving	MTF-14	2	50,000.00	Prosecute in court
49	Driving without a strapped seat belt for both driver and front seat passengers	MTF-15	1	1,000.00	Strap on seat belt
50	Failure to display reflective warning triangle				
51	Motorist resisting arrest	MTF-17	4	10,000.00	
	Storage and Custody Charges				
1	Storage charges for impounded cars, jeeps and mini buses per day			10,000.00	
2	Storage charges for impounded motorcycles and 3-wheelers per day			1,000.00	
3	Storage charges for all other impounded vehicles			20,000.00	

4	Towing an impounded car, jeep and mini-buses			5,000.00	
5	Towing a trailer or tanker (empty)			50,000.00	
	Violation				
6	Towing a trailer or tanker (loaded)			100,000.00	
7	Towing tippers and lorries			100,000.00	
8	Towing high capacity buses			50,00.00	or negotiable
9	Hire of heavy duty recovery equipment				At hire cost

HARMONISED LOCAL GOVERNMENT TAXES

Revenue Heads	Recommended Rates (₦)		
	Urban Ward	Semi-Urban Ward	Rural Ward
(1) Shops and Kiosk Rates			
Large (10sqm and above)	20,000.00	15,000.00	10,000.00
Medium (6sqm – 9.99sqm)	10,000.00	5,000.00	3,000.00
Small (5.99sqm and below)	5,000.00	3,000.00	2,000.00
Containerised Shop (Big)	10,000.00	5,000.00	3,000.00
Containerised Shop (Small)	5,000.00	3,000.00	2,000.00
Distributor Outlets	50,000.00	30,000.00	20,000.00
Workshop Permits for Artisans (Carpenters, Mechanics, Vulcanisers etc.	5,000.00	2,500.00	1,500.00
(2) Tenement Rates (Private and Commercial Property)			
Based on value of the property			
(a) Commercial Rate: 0.05% of the value of the property.			
(b) Private/Residential: 0.025% of the value of the property.			
(c) Telecommunication Mast: ₦100,000.00 per mast.			
(3) On and Off Liquor Fees			
On Licence	25,000.00	20,000.00	15,000.00
Off Licence	10,000.00	5,000.00	5,000.00
Liquor Fees (Native/Liquor Palm Wine)	1,000.00	1,000.00	1,000.00
(4) Slaughter Slab Fees			
Abattoir Licence Fees	3,000.00	2,000.00	2,000.00
Cow/Camel Slaughter Per Head	500.00	300.00	200.00
Goat/Sheep/Pig Slaughter Per Head	200.00	150.00	100.00
(5) Merriment and Road Closure Levies			
Entertainment Fees	5,000.00	3,000.00	2,000.00
Noise Control Fees	5,000.00	3,000.00	2,000.00
Hotel/Food Permit (for restaurants, bakeries and other places where food is sold	25,000.00	20,000.00	15,000.00
(6) Radio and TV Licence Fees (Other than radio and TV fees)			
Residential Radio and TV Fees	1,000.00	1,000.00	1,000.00
Vehicle Radio Fees (Where the vehicle is registered)	2,000.00	2,000.00	2,000.00
(7) Marriage, Birth and Registration Fees			
Marriage Registration (Act) Fee	5,000.00	3,000.00	2,000.00

Marriage Certificate Fees	5,000.00	5,000.00	5,000.00
Birth registration Fees	2,000.00	1,000.00	1,000.00
(8) Naming of Street Registration Fee	150,000.00	100,000.00	50,000.00
(9) Right of Occupancy in Local Government Areas	5,000.00	3,000.00	2,000.00
(10) Market Roads and Levies			
Permanent Stalls (per annum)	12,000.00	8,000.00	5,000.00
Block Stalls (per annum)	8,000.00	5,000.00	4,000.00
Seasonal Markets (per bag/heap)	100.00	100.00	100.00
Market Hawkers (daily)	40.00	30.00	20.00
Market Hawkers (weekly)	100.00	50.00	50.00
(11) Motor Park Levies			
Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses, Pick up vans, Canters	300.00	200.00	100.00
Loading fees (per trip)	2,000.00	1,000.00	500.00
Motorcycle Parking Fees (per day)	50.00	30.00	20.00
(12) Domestic Animal Fee			
Dog Licence	1,000.00	700.00	500.00
(13) Bicycle, truck, Canoe, Wheelbarrow and Cart Fees			
Bicycle Licence Fee	1,000.00	500.00	500.00
Canoe Licence Fee	1,500.00	500.00	500.00
Wheelbarrow/Cart Fee	500.00	300.00	300.00
(14) Cattle Tax			
Goat/Sheep	500.00	500.00	500.00
Other Livestock	1,000.00	500.00	500.00
(15) Religious Places Establishment Fees			
Open Air Preaching Permit Fee	5,000.00	5,000.00	5,000.00
Establishment of Religious Centres Fee	10,000.00	5,000.00	5,000.00
(16) Sign Board (Signage) and Advert Permit Fee			
Mobile Sales Promotion Fee	5,000.00	3,000.00	2,000.00
Directional Signboard Fee	10,000.00	5,000.00	5,000.00
Electric Design Advert Per Face Fee	15,000.00	10,000.00	8,000.00
Wall Print Advertisement Per Side Fee	10,000.00	5,000.00	5,000.00
Billboards, Unipoles and Eye-Catchers	150,000.00	100,000.00	100,000.00
Market Road Show Permit	5,000.00	3,000.00	2,000.00
Digitalised Boards	20,000.00	10,000.00	10,000.00

(17) Public Convenience, Sewage and Refuse Disposal Fee			
Dislodgement of Septic Tanks	5,000.00	3,000.00	2,000.00
Sanitation Fees (Residential)	3,000.00	2,000.00	2,000.00
(18) Wrong Parking Charges			
Towing of Vehicles Fee	5,000.00	3,000.00	2,000.00
(19) Other Levies and Fees			
Contract Registration Fees	20,000.00	20,000.00	20,000.00
Contract Processing Fees	2.5% of the value of the Contract	2.5% of the value of the Contract	2.5% of the value of the Contract

S/N	LAWS	SECTIONS																		
1	<p>Sharia Courts Law, No. 11 of 2011,</p> <p>All revenue of the Court as prescribed in the rules of Court.</p>	13																		
2	<p>Auctioneers Law, Cap 11 LKDS - s.6</p> <p>Every licence as in Form A:</p> <table data-bbox="293 604 1154 688"> <tr> <td>Fee one year</td> <td>_____</td> <td>N500,000.00</td> </tr> <tr> <td>Fee half a year</td> <td>_____</td> <td>N300,000.00</td> </tr> </table> <p>Every licence as in Form B:</p> <table data-bbox="293 772 1154 856"> <tr> <td>Fee one year</td> <td>_____</td> <td>N750,000.00</td> </tr> <tr> <td>Fee half a year</td> <td>_____</td> <td>N450,000.00</td> </tr> </table> <p>Agent's Licenses</p> <p>Every licence as in Form C:</p> <table data-bbox="293 982 1154 1066"> <tr> <td>Fee one year</td> <td>_____</td> <td>N100,000.00</td> </tr> <tr> <td>Fee half year</td> <td>_____</td> <td>N60,000.00</td> </tr> </table> <p>Occasional Licenses</p> <p>Every licence as in Form D: _____ N50,000.00</p>	Fee one year	_____	N500,000.00	Fee half a year	_____	N300,000.00	Fee one year	_____	N750,000.00	Fee half a year	_____	N450,000.00	Fee one year	_____	N100,000.00	Fee half year	_____	N60,000.00	6
Fee one year	_____	N500,000.00																		
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Fee half year	_____	N60,000.00																		
3	<p>Betting Tax Law, Cap 13 LKDS - ss.3-4</p> <p>-5% of the amount of the stake money is payable to government by the race club.</p> <p>-5% of the amount contributed for tickets or participation in the lottery payable to the government by the race club.</p>	3																		
4	<p>Bush Burning Law, Cap 21 LKDS – S13 (2)</p> <p>- Fees payable for Bush Burning Permit a permit may be granted only upon the payment of N500,000.00</p>	13 (2)																		

5	<p>Cinematograph (Licensing), Cap 28 S 4-5 & 13</p> <p>- The terms and conditions or the regulations for the grant of licenses under this section may require the payment of fees as published in the Gazette.</p>	4,5 and 13
6	<p>Casino (Licensing & Taxation) Cap 24 LKDS - s.10, Second Schedule</p> <p>-20% of gross revenue of every casino payable as casino revenue tax.</p>	10
7	<p>Development Levy, Cap 45 LKDS- S 3 & 4</p> <p>Compulsory amount of N100 or other sum determined by the Governor to be paid by all taxable adult residents in the state, subject to approval by a resolution of the State House of Assembly</p>	3 and 4
8	<p>District Courts Law, Cap 46 LKDS –S 69, 80, 81</p> <p>- All revenue of the court as prescribed by the rules of Court.</p> <p>-Unclaimed money in court, fees, cost or monies paid to court for any purpose but excluding monies paid to court as security or for the benefit of either parties in a matter before the court</p>	69, 80 and 81
9	<p>Dogs Law, Cap 47, LKDS S5, 12, 20, 21 and 24</p> <p>-Dog license _____ N1,000.00 -License renewal _____ N1,000.00 -Temporary license fees _____ N500.00 -Section 22 penalty _____ N100,000.00</p> <p>-assessed expenses incurred for the detention of an unregistered dog to be paid by a claiming owner</p> <p>-proceeds from the sale of an unregistered dog</p>	12, 20, 21 and 24

10	<p>Entertainment Tax, Cap 51 LKDS – Section 3, First and Second Schedules</p> <p>-tax payable on all payments for admission into any entertainment referred to by the Schedules to the Law.</p>	3
11	<p>Forestry, Cap 59, LKDS, S 44, 52 and 59</p> <p>-All fees received under the Law in respect of State protected forest.</p> <p>-Payment of fines upon conviction for unauthorized tempering with the forest.</p> <p>-N100,000.00 fine for general contravention</p>	44, 52 and 59
12	<p>Gaming Machines (Control and Licensing) Cap 60 LKDS S3, 5, and 6</p> <p>-All payments for issuance and renewal of licenses including fines for non-compliance (amendment of the amount payable as fine is suggested)</p> <p>Rate of Gaming Revenue Tax – 10 percent</p>	3, 5 and 6
13	<p>Goldsmiths Cap 61, LKDS, S 16</p> <p>-License application fees, penalties for contravention and such other payments as may be prescribed by the Governor in an Order in the Gazette</p>	16
14	<p>Guide (Licensing) Cap 63, S 12 (Note the need for an amendment limiting the power of the police to clearing of applicants while all payments be made directly to the State government.)</p> <p>-Payments for license as the Governor may direct.</p>	12

15	<p>Hides and Skins, Cap 66 LKDS - s.2</p> <p>-Payments made for licenses as may be prescribed by the Governor.</p>	2
16	<p>Hospital Fees, Cap 70 LKDS - s.6 & 7</p> <p>-Hospital charges and penalties for disposing by sale of medicine etc., obtained from the hospital without payment.</p>	6 and 7
17	<p>Land Registration, Cap 85 LKDS - ss.31-32, Second Schedule</p> <p>-Fees for land registration (Note the need to review the fees payable under the 2nd Schedule)</p>	31 and 32
18	<p>Liquor, Cap 90 LKDS - s.71</p> <p>-Fees for license and as may be prescribed by the Governor.</p>	71
19	<p>Meat, LKDS Cap 98, S. 15</p> <p>-Payments pursuant to regulations made by the Governor by an Order in the Gazette.</p>	15
20	<p>Money Lenders Cap 100 LKDS, S. 4</p> <p>-Payment for operational license to be published in the Gazette by the Governor subject to resolution of the State House of Assembly</p>	4
21	<p>Pawn brokers Cap 108,LKDS S. 32 & 49</p> <p>-Payment for operational license and other payments prescribed by the Governor approved by the State House of Assembly and published in an Order.</p>	32 and 49
22	<p>Pool Betting (Control & Taxation), Cap 115 LKDS - ss.11-12, Schedule</p> <p>-20% pools betting tax on stakes.</p>	11 and 12

	<p>-current tax on individual coupons distributed for the betting.</p> <p>The Governor may increase or reduce the tax via Order in the Gazette.</p>	
23	<p>Private Health Establishments Cap 119, LKDS, S. 17</p> <p>-Registration fees payable pursuant to the commissioner's directive.</p> <p>-Penalties for contravention to be determined by the State Executive Council subject to a resolution of the State House of Assembly.</p>	17
24	<p>Property & Tenement Rates, Cap 121 LKDS – Schedule</p> <p>-The rates payable are as captured in Sections 70 – 80 of this Law.</p>	Scheduled to be repealed
25	<p>Road Traffic, Cap 135, LKDS S.41</p> <p>-Fees prescribed by the Governor by regulation for registration of vehicles as in the Schedules herein.</p>	41
26	<p>Tombola (Licensing) Cap 151 S. 3</p> <p>-Fees for operational license to be prescribed by the Commissioner in an Order published in the Gazette subject to approval of the State House of Assembly.</p>	151
27	<p>Town and Country Planning Cap 154, LKDS- S.69</p> <p>-Payment into the general revenue of the state of the whole or part of the finances regulated, controlled and managed by the authority as may be directed by the Governor.</p>	69
28	<p>Wild Animals Cap 162, LKDS S. 52</p>	52

	-Payments made pursuant to regulations made by the Governor for the issuance of license under this Law.																																											
29	<p>Slaughter Stock (Control and Taxation), Cap 142 LKDS - ss.6-8, First, Second and Third Schedule</p> <table border="1"> <thead> <tr> <th>Control Post</th> <th>Bull/Cow</th> <th>Sheep/Goat/Ox</th> <th>Swine</th> <th>Horse</th> <th>Camel</th> </tr> </thead> <tbody> <tr> <td>Zaria</td> <td>N2,000.00</td> <td>N500.00</td> <td>N500.00</td> <td>N500.00</td> <td>N1,000.00</td> </tr> <tr> <td>Peki</td> <td>N2,000.00</td> <td>N500.00</td> <td>N500.00</td> <td>N500.00</td> <td>N1,000.00</td> </tr> <tr> <td>Kafanchan</td> <td>N2,000.00</td> <td>N500.00</td> <td>N500.00</td> <td>N500.00</td> <td>N1,000.00</td> </tr> <tr> <td>Zonkwa</td> <td>N2,000.00</td> <td>N500.00</td> <td>N500.00</td> <td>N500.00</td> <td>N1,000.00</td> </tr> <tr> <td>Kaduna</td> <td>N2,000.00</td> <td>N500.00</td> <td>N500.00</td> <td>N500.00</td> <td>N1,000.00</td> </tr> <tr> <td>Garki</td> <td>N2,000.00</td> <td>N500.00</td> <td>N500.00</td> <td>N500.00</td> <td>N1,000.00</td> </tr> </tbody> </table>	Control Post	Bull/Cow	Sheep/Goat/Ox	Swine	Horse	Camel	Zaria	N2,000.00	N500.00	N500.00	N500.00	N1,000.00	Peki	N2,000.00	N500.00	N500.00	N500.00	N1,000.00	Kafanchan	N2,000.00	N500.00	N500.00	N500.00	N1,000.00	Zonkwa	N2,000.00	N500.00	N500.00	N500.00	N1,000.00	Kaduna	N2,000.00	N500.00	N500.00	N500.00	N1,000.00	Garki	N2,000.00	N500.00	N500.00	N500.00	N1,000.00	6 and 8
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SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD, ETC**Proceedings of the Board**

1. Subject to this Law and Section 27 of the Interpretation Act (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding at any meeting, when a vote is ordered, to have a second or casting vote), the Board may make standing orders regulating its proceedings or any of its committees.
2. At every meeting of the Board, the Chairman shall preside and in his absence the members present at the meeting shall appoint one of them to preside at the meeting other than the Secretary.
3.
 - (1) The quorum at a meeting of the Board shall be not less than one-half (rounded up to the nearest whole number) of the total number of members of the Board at the date of the meeting and the quorum of a committee of the Board shall be as determined by the Board.
 - (2) A majority decision of the members on any matter obtained by the in written correspondence shall be treated in all respects as though it was a decision of the Board in meeting
4. The Board shall for the purpose of this Law, meet not less 4 times in each year. The Board shall also meet whenever it is summoned by the Executive Chairman, and if required to do so, by notice given to him by not less than seven members, he shall summon a meeting of the Board to be held within 14 days from the date on which the notice is given.
5. Where the Board desires to obtain the advice of any person on a particular matter, the board may co-opt such person to the Board for such period a s it thinks fit, but a person who is a member by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.

6. A member of the Board who is directly or indirectly interested in any matter being deliberated on the Board, or is interested in any contract made or proposed to be made by the Board shall, as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at a meeting of the Board.
7. A disclosure under this paragraph shall be recorded in the minutes of meetings of the Board and the member concerned shall:
 - (a) not, after the disclosure, take part in any deliberation or decision of the Board; and
 - (b) be excluded for the purpose of constituting a quorum of any meeting of the Board for any deliberation or decision, with regards to the subject matter in respect of which his interest is so disclosed.

Committees

8.
 - (1) Subject to its standing orders, the Board may appoint such number of standing and ad-hoc committee as it thinks fit to consider any report on any matter with which the Board is concerned.
 - (2) A committee appointed under this paragraph shall consist of such number of persons (not necessarily members of the Board as may be determined by the Board), and a person, other than a member of the Board, shall hold office on the committee in accordance with the terms of his appointment and the committee shall be presided over a member of the Board.
 - (3) The quorum of any committee set up by the Board shall be as may determined by the Board
 - (4) A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

Miscellaneous

9. The fixing of the seal of the Board shall be authenticated by the signature of the Chairman or any other person generally or specifically authorized by the Board to act for that purpose and that of the Secretary.
10. Any contract or instrument which, if made by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Board by the Secretary or by the person generally or specially authorized by the Board or by other person generally or specially authorized by the Board to act for that purpose.
11. Any document purporting to be contract, instrument or other document duly signed or sealed on behalf of the Board shall be received in evidence and shall, unless the contrary is proved, be presumed without further proof to have been so signed or sealed.
12. The validity of any proceeding of the Board, or any of its committees shall not be affected by:
 - (a) any vacancy in the membership of the Board or committee;
 - (b) any defect in the appointment of a member of the Board or committee; or
 - (c) reason that any person not entitled to do so took part in the proceedings of the Board or committee.
13. A member of a committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the committee shall disclose his interest to the committee and not vote on any question relating to the contract or arrangement.
14. No member of the Board shall be personally liable for any act or omission done or made in good faith while engaged in the business of the Board.

**FEDERAL REPUBLIC OF NIGERIA
KADUNA STATE INTERNAL REVENUE SERVICE**

PRESUMPTIVE TAX REGISTRATION FORM

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011
Instructions: All information should be filled in ink and capital letters, no abbreviation is allowed. Entries should not spill to neighbouring block

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) GSM Number _____
- (5) Business Type _____
- (6) Business Name _____
- (7) Registered Business Name _____
- (8) Commencement Date _____
- (9) Means of Identification _____
- (10) Business Registration No. _____
- (11) Taxpayer Identification No. (TIN) _____

Signature/Thumbprint

Date of Registration

**FEDERAL REPUBLIC OF NIGERIA
KADUNA STATE INTERNAL REVENUE SERVICE**

PRESUMPTIVE TAX RETURNS FORM

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

- (1) Name of Taxpayer/Registered Name _____
- (2) Nationality _____
- (3) Residential Address _____
- (4) GSM Number _____
- (5) Assessment Year _____
- (6) Presumptive Tax Payable _____
- (7) Presumptive Tax Paid _____
- (8) Taxpayer Identification Number (TIN) _____
- (9) Nature of Business _____

Signature/Thumbprint

Date

Period of Filing	Due Date	Date Filled	Remarks

Signature _____

Date _____

FEDERAL REPUBLIC OF NIGERIA
KADUNA STATE INTERNAL REVENUE SERVICE

ADMINISTRATIVE DOCUMENT FOR THE GUIDANCE
OF PRESUMPTIVE TAX PAYERS

DAILY INCOME CARD GUIDE

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 ₦	2 ₦	3 ₦	4 ₦	5 ₦	6 ₦	7 ₦
8 ₦	9 ₦	10 ₦	11 ₦	12 ₦	13 ₦	14 ₦
15 ₦	16 ₦	17 ₦	18 ₦	19 ₦	20 ₦	21 ₦
22 ₦	23 ₦	24 ₦	25 ₦	26 ₦	27 ₦	28 ₦
29 ₦	30 ₦					

PRESUMPTIVE TAX PAYABLE

S/N	Trade/Business	Micro Business	Small Business	Medium Business
1	Boutiques and other cloth sellers - Adult and Children wear	2,500.00	25,000.00	50,000.00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	2,500.00	15,000.00	30,000.00
3	Confectioneries and Bakeries	2,500.00	30,000.00	50,000.00
4	Barbers and Hair Dressing Saloon	2,500.00	12,000.00	25,000.00
5	Service Providers - Business Centres and Typing Studio, Printers, Thrift Collector	2,500.00	15,000.00	50,000.00
6	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Cafe Operators	5,000.00	25,000.00	50,000.00
7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	2,500.00	15,000.00	50,000.00
8	Photographers/Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	2,500.00	20,000.00	50,000.00
9	Artisans - Masons, Vulcanizers, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers	2,500.00	15,000.00	50,000.00
10	Petrol, Kerosene and Lubricant Sellers	2,500.00	30,000.00	85,000.00
11	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	2,500.00	15,000.00	50,000.00
12	Transport Workers - Taxi, Bus, lorry, etc.	2,500.00	12,000.00	50,000.00
13	General Trading/Enterprises - Retail and Wholesale, Raw Food	2,500.00	10,000.00	50,000.00
14	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings,	2,500.00	20,000.00	50,000.00
15	Furniture/Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors. Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle,	2,500.00	20,000.00	50,000.00
16	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	2,500.00	15,000.00	50,000.00
17	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine,	2,500.00	15,000.00	50,000.00
18	Timber Dealers, Tire, Wine and Beer License Operators, Yoghurt.	2,500.00	15,000.00	50,000.00
19	Financial Services - Bureau De Change, Pool Agents and Promoters, Money Lenders.	10,000.00	50,000.00	100,000.00
20	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00

21	Restaurant and Food Sellers	2,500.00	35,000.00	100,000.00
22	Property - Guest House, Lodging, Face to Face Building with not more than ten (10) rooms.	2,500.00	50,000.00	90,000.00
23	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers.	2,500.00	15,000.00	50,000.00
24	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	2,500.00	12,000.00	90,000.00
25	Professional Services - Opticians, Photo lab, Auctioneers. Draughtsman, Maternity Owners, Patent Medicine Store.	2,500.00	30,000.00	85,000.00
26	Entertainment Service, Musicians	10,000.00	15,000.00	50,000.00
27	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	2,500.00	15,000.00	50,000.00
28	Aluminium Fabrication and Products	2,500.00	30,000.00	75,000.00
29	Processors, Producers and Manufacturers - Blocks, Culvert. Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors.	2,500.00	25,000.00	100,000.00
30	Transport Owners	2,500.00	30,000.00	85,000.00
31	All other trades/services covered by the Law but not listed above.	2,500.00	30,000.00	100,000.00

SIXTH SCHEDULE

FORM OF AUTHORIZATION TO ACCESS LANDS & BUILDINGS

Books and Documents

To _____

The Kaduna State Internal Revenue Service, by virtue of the powers vested in it by Section 31 of the Kaduna State Tax (Codification and Consolidation) Law of 2016, hereby authorized you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the service of fraud, evasion, wilful default etc., in connection with a Tax due to Government; and whose premises, office, place of management or residence of the Principal Officer, agent, factor or representative is at _____ and for carrying out your assignment there.

We further authorized you, with the aid of any police officer (if necessary), which assistance he is hereby required to give, search and remove (if necessary) such records, books and documents whenever they may be found either in possession of any Person in respect of who the tax remains unpaid.

And for the purpose of this assignment you are hereby authorized, if necessary, with such assistance as aforesaid to break open any building or place in the day time.

2. The particulars of the said arrears of tax are as follows:

Years of assessment

- (i) _____
- (ii) _____
- (iii) _____

No. of Notice of Assessment N:K

SIGNED and issued under the hand of the Chairman, Kaduna State Internal Revenue Service at this..... day of 20

Chairman
Kaduna State Internal Revenue Service
Amount of Tax due

**ESTABLISHMENT, JURISDICTION, AUTHORITY AND
PROCEDURE OF THE TAX APPEAL COMMITTEE**

Establishment of the Tax Appeal Committee

1. There shall be established the Tax Appeal Committee (hereinafter referred to as "the Committee) to exercise the jurisdiction, powers and authority conferred on it by or under this Schedule.

Composition of the Committee

2. The Chairman of the Committee shall be a legal practitioner who has been so qualified to practise for a period of not less than 15 years with cognate experience in tax legislation and tax matters.
 - (i) The Chairman shall preside at every sitting of the Committee and in his absence the members shall appoint one of them to be the Chairman.
 - (ii) The quorum at any sitting or hearing of the Committee shall be 3 members.

Qualifications for appointment as a Tax Appeal Commissioner

3. A person shall not be qualified for appointment as a Tax Appeal Commissioner unless he is knowledgeable about the laws, regulations norms, practices and operations of taxation in Nigeria as well as persons that have shown capacity in the management of trade or business or a retired public servant in tax administration.

Term of Office

4. A Tax Appeal Commissioner shall hold office for a term of 3 years, renewable for a second and third term of 3 years only and no more, from the date on which he assumes his office or until he attains the age of 65 year whichever is earlier.

Resignation and Removal

5. If for reason other than temporary absence, any vacancy occurs in the office of a Tax Appeal Commissioner then the Governor shall appoint another person in accordance with the provisions of this Law to fill the vacancy.

Order constituting a Committee to be Final

6. The question as to the validity of the appointment of any person as a Tax Appeal Commissioner shall not be the cause of any litigation in any court or Committee and no act or proceedings before the Committee shall be called into question in any manner on the ground merely of any defect in the constitution of the Committee.

Registrar of the Committee

7. (1) The Governor shall appoint for the Committee a Registrar who shall be:
 - (a) subject to the general control of the Tax Appeal Commissioners, be responsible for keeping records of the proceedings of the Committee; and
 - (b) be the head of the secretariat and responsible for:
 - (i) the day -to-day administration, and
 - (ii) the direction and control of all other employees of the Committee.
- (2) The official address of the Committee appointed for each zone shall be published in the State Gazette.

Other Staff of the Committee

8. (1) The Government shall appoint such other employees as he may deem necessary, or may delegate their appointment to the State Civil Service Commission, for the efficient performance of the functions of the Committee and the

remuneration of performance of the functions of the Committee and the remuneration of persons so employed shall be determined by the Governor or as he may delegate.

- (2) It is declared that employment in the Committee shall be subject to the provisions of the pension legislation applicable in the State and, accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed by such legislation.

Jurisdiction of the Committee, etc

9. (1) The Committee shall have power to adjudicate on any disputes or matter arising from such tax or revenue legislation applicable in the State (hereinafter referred to as the revenue law and any other law contained in or specified in the First Schedule to this Law or other laws made or to be made from time to time by the National Assembly or the State House of Assembly.
- (2) The Committee shall apply such provisions of the revenue laws as may be applicable in the determination or resolution of any dispute or controversy before it.

Criminal Prosecution

10. Where in the course of its adjudication, the Committee discovers evidence of possible criminality, the Committee shall be obliged to pass such information to the Service, the Chambers of the Attorney-General of the State or any other relevant law enforcement agency.

Appeals from Decisions of the Service

11. If the Service is aggrieved by the non-compliance by a person in respect of any provision of the tax laws, it may appeal to the Committee where the person is resident giving notice in writing through the Registrar of the Committee.

12. (1) A notice of appeal to be given under the provisions of this Section shall be given in writing to the Service and shall set out:
- (a) the name and address of the Appellant;
 - (b) the official number and the date of the relevant notice of assessment;
 - (c) the amount of the assessed tax in dispute;
 - (d) the precise grounds of appeal against the assessment;
 - (e) the address for service of any notice or other documents to be given to the appellant; and
 - (f) the date on which Appellant was served with notice of refusal by the Service to amend the assessment as desired.
- (2) As soon as may be after receipt of a notice of appeal, the Registrar of the TAC (in this Law referred to as "the Registrar") shall, having regard to the grounds of appeal and to any relevant provisions of this Law, disclose and deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing.
- (3) A notice or other documents to be delivered to or served on the TAC shall be addressed to the Registrar and be delivered at, or sent by registered post, to the Committee's official address.
- (4) An appellant may discontinue an appeal by him under this section upon giving notice to the Registrar in writing any time before or during the hearing of the appeal.
- (5) Notwithstanding that a notice of appeal against an assessment has been given by an appellant under this section, the Service may revise the assessment in agreement with the taxable person, and on notice of the

agreement being given in writing by the Service to the Registrar at any time before the hearing the appeal shall be treated as being discontinued.

- (6) On the discontinuance of an appeal under this section, the amount or revised amount of the assessment, as the Service may determine, shall be deemed to have been agreed upon between the tax authority and the appellant under section 57 (3) of the Personal Income Tax Act.

- 13. (1) The Committee shall as often as may be necessary, meet to hear appeals in any town where an office of the Service is situated and at any such meeting: Consideration of Appeal

- (a) any three or more Appeal Commissioners may hear and decide an appeal: and

- (b) the Appeal Commissioners present shall elect one of them to be the Chairman for the meeting in the absence of the substantive Chairman of the TAC.

- (2) An Appeal Commissioner who has a direct or indirect financial interest in a taxable person or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxable person is pending before the TAC, declare such interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting or the hearing of that Appeal.

- (3) The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant, and the taxable person is or has been a client of that Appeal Commissioner five years before the date fixed for the hearing.

- (4) The Registrar of the Committee shall give seven clear working days' notice to the Service and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the TAC has fixed a date at the hearing.

- (5) All notices, receipts and documents, other than decisions of the TAC may be signed under the hand of the Registrar.
- (6) All appeals before the Committee shall be held in public.
- (7) A taxable person who appeals against an assessment shall be entitled to be represented at the hearing of the appeal but if the person intended by the taxable person to be his representative in an appeal is unable for good cause to attend the hearing, the Committee may adjourn the hearing to such reasonable time as it thinks fit, or admit the appeal to be made by some other person or by way of written statement.
- (8) The onus of proving that the assessment complained of is excessive shall be on the appellant.
- (9) At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Committee or the court hearing the appeal in the first instance that:
 - (a) the appellant has, contrary section 44 (1) of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;
 - (b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - (c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Committee or, as the case may be, the Committee may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount, on - account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

- (10) If the appellant fails to comply with an order under subsection (9) (c) of this Section, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to the assessment.
- (11) The Committee may confirm, reduce, increase or annul the assessment or make such order thereon as it deems fit.
- (12) The decision of the Committee shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Service by the Registrar, on a request within two weeks of the decision.
- (13) Where, on the hearing of an appeal:
 - (a) no accounts, books or records relating to income or profits were produced by or on behalf of the appellant;
 - (b) those accounts books or records were so produced but the Committee rejected the same on the ground that it has been shown to its satisfaction that they were incomplete or unsatisfactory;
 - (c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary without showing reasonable cause;
 - (d) the appellant or a person employed, whether confidentially or otherwise, by the appellant or his agent, has refused to answer any question put to him by the Committee, without showing any reasonable cause, the Chairman of the Committee shall record particulars of the same in his written decision.
- (14) The Chief Judge of the State may, make rules prescribing the procedure to be followed in the conduct of appeals before the Committee.

14. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service on the appellant or on the person in whose name the appellant is chargeable. Service of Notice to the Appellant
- (2) Notwithstanding that a further appeal may be pending, tax shall be paid in accordance with the decision of the Committee within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section, and proceedings may be taken for its recovery in accordance with the provisions of this Law.
15. (1) Subject to the provisions of section 53 of this Law, a taxable person who decides to appeal against an assessment made on him by the decision to the Committee shall give notice of further appeal to the High Court of the State in writing to the Service within 30 days after the date on which the decision was given. Period for Appeal
- (2) Where a Committee has not been constituted under this Law or the number of Commissioners available is inadequate for a proper hearing of an appeal against an assessment made on a taxable person, the taxable person who is aggrieved by the assessment and has been unable to agree with the Service in the manner provided in Section 32 (4) of this Law and Section 57 (3) of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State as a tribunal of first instance upon giving notice in writing to the Service within thirty days after the date of service of notice of the refusal by the Service to amend the assessment as desired.
- (3) If the Service is dissatisfied with a decision of the Committee it may appeal against that decision to the High Court upon giving notice in writing to the other party to the appeal within 30 days of the decision, which it is appealing.
- (4) All parties to an appeal shall be given seven clear working days' notice of the date fixed for the hearing of the appeal unless rules made hereunder otherwise provide.

- (5) If on the hearing of an appeal from the decision of the Committee a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:
- (a) Rule 13 Sub-Rule (13) (a) of Schedule Seven to this Law, the High Court shall dismiss the appeal;
 - (b) Rule 13 Sub-Rule (13) (b) of Schedule Seven to this Law, the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having being incomplete or unsatisfactory, as the Court may deem sufficient;
 - (c) Rule 13 Sub-Rule (13) (c) and (d) of Schedule Seven to this Law, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.
- (6) Notwithstanding the provisions of section 67 of the Personal Income Tax Act, if in a particular case the Judge, from information given at the hearing of the appeal is of the opinion that tax is not recovered, he may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified the tax assessed, which shall immediately become payable and recoverable.
- (7) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and there shall be a sum fixed by the Judge.
- (8) The Chief Judge of the High Court may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.
- (9) An appeal against the decision of a Judge shall lie to the Court of Appeal within 30 (thirty) days of the decision of the Judge and thereafter to the Supreme Court.

16. (1) Where no valid appeal against a tax assessment has been lodged within the time limited by Section 53 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made by the Service or agreed to under the provisions of this Law as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax payable thereon.
- (2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovering of tax, and to any penalty under this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax payable under any claim made under a provision of this Law or of which has been agreed to by the Service or determined on an appeal against a refusal to admit that claim.

PROVIDED that, where an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Service on account of the tax charged by the assessment, shall be paid; and nothing in section 57 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same fact, which has been determined for that year of assessment under sub section (3) of that section or an appeal.

Procedure Before Tax Appeal Committee

17. (1) Tax Appeal Commissioners shall meet to hear appeals as often as is necessary.
- (2) Where a Tax Appeal Commissioner has a direct or indirect financial interest in any appeal pending before the

Committee or where the taxable person is or was a client of that Tax Appeal Commissioner in his professional capacity, he shall declare such interest to the other Tax Appeal Commissioners and refrain from sitting in any meeting for the hearing of the tax appeal.

- (3) The Registrar to the Committee shall give 7 clear days' notice to the Service and to the appellant of the date and place fixed for the hearing of each appeal except in respect of any adjourned hearing for which the Tax Appeal Commissioners have fixed a date at their previous hearing.
 - (4) All notices, documents, other than decisions of the Committee, shall be signified under the hand of the Secretary.
 - (5) All appeals before the Tax Appeal Commissioners shall be held in public.
 - (6) The onus of proving that the assessment complained of is excessive shall be on the appellant
 - (7) The Committee may, after giving the parties an opportunity of being heard, confirm, reduce, increase or annul the assessment or make any such order as it deems fit.
 - (8) Every decision of the Committee shall be recorded in writing by the Chairman and a certified copy of such decision shall be supplied to the appellant or the Service by the Secretary, upon a request made within 30 days of such decision.
18. (1) Notice of the amount of the tax chargeable under the assessment as determined by the Committee shall be served by the Service upon the taxable person or upon the person in whose name such taxable person is chargeable.
- (2) An award or judgment of the Committee shall be enforced as if it were a judgment of the High Court upon registration of a copy by the party seeking to enforce the award or

judgment with the Chief Registrar of the High Court by the part seeking to enforce the award or judgment.

Appeal to the High Court of Kaduna State

19. (1) Any person dissatisfied with a decision of the Committee constituted under this Schedule may appeal against such decision to the High Court of Kaduna State ("the High Court") upon giving notice in writing to the Secretary to the Committee within 30 days after the date on which such decision was given.
- (2) A notice of appeal filed pursuant to Sub-Rule (1) of this Rule shall set out all the grounds of fact, law or mixed law and fact upon which the appeal is based.
- (3) Upon receipt of a notice of appeal under Sub-Rule (1) or (2) of this Rule, the Registrar of the Committee shall cause the notice to be given to the Chief Registrar of the High Court along with all the exhibits tendered at the hearing before the Committee to the Secretary within 30 days after the date on which such decision was given.
- (4) The Chief Judge of the High Court may make rules providing for the procedure in respect of appeals made under this Law and until such rules are made, the High Court Rules relating to hearing of appeals shall apply to the hearing of an appeal under this Law.

Right to Legal Representation

20. (1) A complainant or appellant, as the case may be, may either appear in person or authorize one or more legal practitioners or any of its officers to represent him or its case before the Committee.
- (2) Every individual or company in a case before the Committee shall be entitled to be represented at the hearing of an appeal by a solicitor or chartered accountant or adviser provided that, if the person appointed by the taxable person to be representative in any matter before

the Committee is unable for good cause to attend hearing thereof, the Committee may adjourn the hearing for such reasonable time as it deems fit, or admit the appeal made by some other person or by way of a written address.

Application of Statute limitation

21. No statute of limitation shall apply to any matter brought before the Committee or High Court.

Powers and Procedures of the Committee

22. (1) The committee may make rules regulating its procedures.
- (2) The Committee shall, for the purposes of discharging its functions under this Law, have power to:
- (i) summon and enforce the attendance of any person via the process of the High Court of the State and examine him on oath;
 - (ii) require the discovery and production of documents;
 - (iii) receive evidence on affidavits;
 - (iv) call for the examination of witnesses or documents;
 - (v) review its decisions;
 - (vi) dismiss an application for default or deciding matters ex-parte;
 - (vii) set aside any order of dismissal of any application for default or any order passed by it ex parte; and
 - (viii) do anything, which in the opinion of the Committee, is ancillary to its functions under this Schedule.
- (3) Proceedings before the Committee shall be deemed to be a judicial proceeding and the Committee shall be deemed to be a civil court for the purposes of this Law.

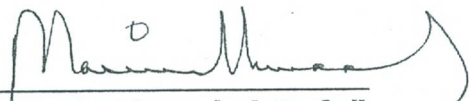
Costs

23. Each party to an appeal shall bear its own cost.

Further Appeals

An appeal against the decision of the High Court at the instance of either party shall lie to the Court of Appeal.

DATED AT KADUNA this^{26th}..... day of^{February}..... 2016.



Malam Nasir Ahmad el-Rufa'i
Governor, Kaduna State.

EXPLANATORY NOTE

(This note does not form part of this Law and has no legal effect)

This Law is to codify and consolidate various laws relating to taxes, levies and revenues in the State and establish the Kaduna State Internal Revenue Service.

This printed impression has been carefully compared with the Bill which has passed the Kaduna State House of Assembly and found to be true and correctly printed copy of the said Bill.



HON. AMINU ABDULLAHI SHAGALI
(Speaker)



UMMA ALIYU HIKIMA Esq.
(Clerk to the Legislature)