APPENDIX 3;

Copy of Cross River State Local Government Harmonized Levies, Fees and Chargers Law 2015

CROSS RIVER STATE OF NIGERIA

LAW NO. 1 2015

A Law to harmonise and prescribe the types of Levies, Fees, and Charges collectible by Local Government Councils in Cross River State and for matters connected therewith. — Long Title.

( ) — Commencement.

The Cross River State House of Assembly enacts as follows - — Enactment.

1. (1) Upon the commencement of this Law, Local Government Councils in the State shall collect only the categories of levies, fees, and charges listed in the Schedule to this Law. — Authority to Collect Levies, Fees, and Charges.

(2) Subject to Section 14 of this Law, no levy, fee, or charge shall be collected by or on behalf of any Local Government Council in the State unless such levy, fee, or charge is specified in the Schedule to this Law.

(3) The Local Government Revenue Committee, constituted in accordance with Section 11 of the Cross River State Revenue Administration Law (2011) shall be responsible for the assessment and review of the amounts of all the levies, fees and charges under its jurisdiction, together with the working committee on harmonization as provided by Section 18 (1) hereof.

2. (1) The Local Government Council shall, prior to the collection thereof, issue a Demand Notice in respect of levies, fees and charges listed in the Schedule to this Law. — Demand Notice.

(2) Where an individual or corporate body is liable to two or more of the levies, etc at the same time in any year of assessment, the relevant Local Government Council may issue and serve a single Demand Notice indicating the amount due on each of the levies, etc.

(3) The Local Government Council shall, between the months of January to March each year, issue and serve a demand notice, in the format set out in Schedule II hereto, in respect of levies, fees, rates and charges listed in the Schedule to this Law to the persons liable to pay such levies, fees, rates and charges.

3. The State Joint Revenue Committee shall carry out a periodic review of the levies, fees and charges applied across all Local Government Areas in the State and give such directives as may be necessary to ensure that the difference in amounts chargeable by Local Government Councils in respect of any scheduled levy, etc is minimized. — Periodic Review of levies, Fees and charges.

4. Each Local Government Revenue Committee shall ensure that an information notice, chart or banner showing the approved list of levies, fees and charges, their respective amounts as passed into bye-law by the Local Government Council and the expected time of payment is pasted at a conspicuous place in all revenue offices of the Local Government Authority and such other places as the Chairman of the Local Government Council may from time to time determine — Publication of Levies, Fees, Rates and Charges at Revenue Offices.

5. Scheduled levies, fees and charges shall be collected by revenue collectors duly authorized by the Local Government Council in each Local Government Area. — Collection of Levies, Fees and Charges.

6. No person, other than a duly authorized Local Government Council staff or revenue agent appointed in accordance with the provisions of this Law shall assess, administer or collect any levy, fee or charge in any Local Government Area in the State. — Prohibition of Assessment or Collection of Levies, Fees and Charges by Unauthorized Staff, Agent or Person.

7. (1) If a person disputes an assessment, he may by Notice of Objection in writing apply to the relevant — Review of Assessment.

Local Government Council, through the Local Government Revenue Committee, to review and revise the assessment and such application 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 or demand notice.

(2) On receipt of the Notice of Objection, the Local Government Revenue Committee shall require the person giving the notice to furnish such particulars and to produce such documents as may be deemed necessary and may summon any person who may be able to give additional information which is material to the determination of the objection, to attend for further examination of the objection.

(3) In the event of any person who has objected to an assessment agreeing with the Local Government Council as to the correct amount chargeable, the assessment shall be amended accordingly and notice of the rate chargeable shall be served upon such person within 30 days of said amendment.

(4) Refund, in the case of over payment or inappropriate payment made by the levy payer to the Local Government, shall be made to the payer within 30 days from the date of determination of the over payment or inappropriate payment.

Validation of Substance over form of an Assessment, Warrant or Notice. .

8. No assessment, warrant or notice or other proceeding made in accordance with the provisions of this Law or any other revenue law in force in the State shall be invalidated for want of form, mistake, defect or omission if same is in substance in conformity with this Law and if the person charged or intended to be charged or affected by it is to common intent and understanding, designated therein.

Mode of Payment.

9. Levies, fees and charges due for payment in conformity with this Law, shall be made through Point of Sales (POS) devices and/or such other automated means of payment as shall from time to time be developed for this purpose or through automated direct lodgments into the Local Government Council's designated internally generated revenue bank account

Issuance of Receipt.

10. (1) If payment of a levy, fee or charge is made through automated direct bank lodgment, the bank pay-in teller shall be presented to the Council revenue office and exchanged for an official receipt in the form authorized by the Local Government Council.

(2) If payment of a levy, fee or charge is through a Point of Sale (POS) device, a Revenue Collector shall issue an automated receipt directly from the POS device at the time and point of collection.

Identification of Revenue Collectors.

11. All Local Government officials or authorized agents who interact with the general public for revenue collection shall wear uniforms and identification badges with a clear inscription of their names and official capacity. They shall also carry and show a photo identification card duly issued by the Local Government Authority.

Evidence of Authorisation

12. The production by a Revenue Collector of an identity card issued by a Local Government Council clearly setting out his full names and stating that he is authorized to exercise the functions of a Revenue collector for the specified Local Government shall be sufficient evidence that the Revenue collector is duly authorized for the purpose of this Law.

Prohibition of Closure of Roads Blocks.

13. No Local Government official, agent or other person whether or not working for the Local Government, shall mount a road block in any form or permit the blockage or closure of any road or street in any part of the State for the purpose of revenue collection.

Recovery of Levies, Fees and Charges.

14. (1) Without prejudice to the provisions of any law on jurisdiction of courts, the Local Government may institute recovery action against any defaulter at the State Revenue Court or any competent court for the purpose of recovering unpaid or underpaid levies, fees and charges.

(2) In entertaining a case of default, the Court shall have power to order the sealing off of any premises, impound or seize or confiscate any moveable property from a defaulter for the purposes of recovering the defaulted levies, fees, charges and fines.

15. (1) Any person who –

(a) collects or attempts to collect or authorizes the collection of any levy, fee or charge that is not listed in the Schedule to this Law;

(b) collects or attempts to collect any levy, fee, charge or penalty without due authority and identification;

(c) mounts a road block or causes a road or street to be closed for the purposes of collecting any levy, fee or charge; or

(d) assesses or attempts to assess any levy, fee or charge without due authority; commits an offence and shall be liable on conviction to a fine of N50,000 (Fifty Thousand Naira) or imprisonment for six (6) months or to both such fine and imprisonment in addition to recovery of all sums of money so illegally collected.

(2) Any person or agent appointed under this Law for the due administration of levies, fees and charges or employed in connection with the assessment and collection of any levy, fee and charge who –

(a) demands from anyone an amount in excess of the authorized assessment of the levy, fee and charge;

(b) fails to remit revenue collected within the period stipulated for automated collections;

(c) withholds any portion of the revenue collected;

(d) renders a false return, whether orally or in writing of the amount of revenue collected or received by him;

(e) defrauds any person, embezzles any levy, or otherwise uses his position to deal wrongfully with the Local Government Council or any member of the public, or steals or misuses Local Government Council documents;

(f) demands bribe or otherwise compromises on the assessment or collection of any levy, fee, rate and charge; or

(g) fails to issue correct receipts or issues forged receipts for monies collected commits an offence and shall be liable on conviction to a fine equivalent to 200 (Two Hundred) per cent of the sum in question or imprisonment for a term of six (6) months or to both such fine and imprisonment, in addition to the recovery of all sums of money so collected.

(3) Any person who aids or abets the contravening of any of the provisions of this Law commits an offence and shall be liable on conviction to a fine equivalent to 200 per cent of the sum in question and to imprisonment for a term of 6 months, in addition to the recovery of all sums of money so collected.

(4) Any person who, not being an authorized officer, assumes the name, designation or impersonates the character of an authorized officer or agent shall be liable on conviction, in addition to any other punishment to which he may be liable, to a fine of N250,000.00 (Two Hundred and Fifty Thousand Naira) only or one (1) year imprisonment or to both such fine and imprisonment.

16. (1) Any person who fails to pay a levy, fee, rate or charge due to a Local Government Council under this Law or any other relevant law or bye-law, be liable to pay a sum equal to 2 (two) times the amount for which he is in default.

Liability of Defaulters, Directors, Manager or Employee.

(2) Where an offence has been committed under this Law by an incorporated organization, every director, manager, or other employee of the organization who is responsible for the default, also commits an offence and shall be liable on conviction to a fine of N50,000 (Fifty Thousand Naira) only or six (6) months imprisonment or to both such fine and imprisonment.

Enforcement of other Fees, Penalties and User Charges.

17. Nothing in this Law shall be construed as prohibiting a Local Government Authority from enforcing penalties stipulated for breach of its bye-laws or charging fees for the use of Local Government properties, public utilities established and maintained by the Local Government, or services rendered by the Local Government or its officials to particular individuals and organizations.

Administration of Schedule I.

18. (1) Subject to the powers of the State House of Assembly to make laws for Local Government Areas in the State, in order to give force to Schedule I to this Law, the Local Government shall, through a duly enacted bye-law or an amendment thereto, prescribe amounts payable on any or all of the levies, fees, charges and rates listed in the Schedule provided that for this purpose –

(a) the Local Government Council shall cause an ad-hoc Working Committee to be set up to work in conjunction with the Local Government Revenue Committee in order to harmonize and agree to such amounts payable; and

(b) members of the ad hoc Working Committee shall not be more than 7 (seven) of which at least 3 (three) shall be women and shall comprise representatives of market organizations including market women organisations, and traders unions and associations.

(2) The bye-law or its amendment so passed will also specify categories of levies, fees and charge payable by businesses as "large scale", "medium scale", "small scale" and "micro scale" as indicated in Schedule I hereto.

Local Government Tax-for-Service Scheme.

19. The Chairman of the Local Government Council shall establish a Tax-for service scheme in th Council under which scheme the Chairman shall set aside a certain percentage of its Internally Generated Revenue (IGR), to provide basic services and amenities to the citizenry within the Local Government Area including its respective market or business environment to enhance and promote enterprises. T modalities for this tax-for-service scheme shall be agreed upon by the Local Government Revenue Committee in conjunction with such other market, community and traditional leaders as shall be appointed by the Chairman of the Local Government Council and their decisions shall be ratified by the Chairmar the Local Government Council.

Re-inforcement.

20. The provisions of this Law are intended to re-inforce and support the application of the Cross River State Taxes and Levies (Approved List) Law No. 4 2007 to the extent that it relates to Local Governme

21. In this Law, unless the context otherwise requires –

"Automated Collection" means the use of Point of Sale (POS) terminals/devices and/or other elect collection platform;

"Charge" includes an amount collected by the Local Government Council for a service render Council authorized staff or agents of the Council on behalf of the Council;

"Fee" includes an amount collected by the Local Government Council for anticipated services or cor

"Levy" includes an amount imposed or collected by compulsion by the Local Government Council whi may be legitimately charged by the Council;

Local Government Officials" include the Chairman, Councillors, officers and other employees of Government Authority;

"Person" includes an Individual or body of Individual, Family, Corporate Entity, Sole Proprietor, Trustee or executor or a person who carries out in a place an economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade or business.

"State" means Cross River State;

"Tax" includes an amount charged (levied) by the Local Government Council on a product, income or activity;

22. This Law may be cited as the Cross River State Local Government Harmonized Levies, Fees and Chargers Law 2015 and shall come into force on the .....day of 2015

Short Title and Commencement.

SCHEDULE I

LEVIES, FEES, AND CHARGES TO BE COLLECTED BY LOCAL GOVERNMENT COUNCILS

SERIAL NO	REVENUE TYPE
0001	**SHOP AND KIOSK**
	Shop; Large
	Medium
	Small
	Very Small
	Kiosk
	Container/Temporary Shop
	Workshop permit for Artisans
0002	**ON AND OFF LIQUOR FEES**
	Palm wine tapper/seller
	Registration Fees
	Native Liquor Fees
	On Licence; Large
	Mediun
	Small
	Off Licence; Large
	Medium
	Small
0003	**ABATTOIR AND SLAUGHTER FEES**
	Licence for private abattoir
	Cow Slaughter
	Goat/sheep/pigs
0004	Merriment and Road Closure for Entertainment
	Noise Control Fees
	Road Closure for Merriment
0005	**FOOD LICENCE PERMIT (FOR RESTAURANT, BAKERIES AND OTHER PLACES WHERE FOOD IS SOLD)**
	Large
	Medium
	Small
0006	**RADIO & TV LICENCE FEES**
	Radio & TV
	Vehicle Road where the Vehicle is Registered
0007	**MARRIAGE BIRTH AND DEATH REGISTRATION**
	Birth Registration Fees
	Burial Ground Permit
	Marriage Registration Fees
	Death Registration Fees
	Marriage Certificate Fees
	Local Government Certificate of Origin
0008	**NAMING OF STREET REGISTRATION**
	Honorary
	On Demand

MARKETS
Locked up Stalls
Block Staffs
Sheds
Seasonal Markets (depending on the product)
Market Hawkers/Tolls and Sanitation

MOTOR PARKS
Entrance Fees (Gate)
Trucks
Lorries
Tankers
Buses
Pick Up
Cars
Loading Fees
Tricycle (Keke Napep)
Motor Cycle

DOMESTIC ANIMAL LICENCE
Dog Licence

Bicycle, Wheel Barrow and Cart Fees
Bicycle, Truck, Canoe, Wheel Barrow
Cart (Commercial only) Fees
Bicycle Licence

SIGN BOARD (SIGNAGE) AND ADVERT PERMIT
Directional Sign Board
Electric Design Advert
Wall Print Advertisement
Bill Boards and Eye Catcher
Digitalised Boards

TENEMENT RATE
Value of Property
N1M – N5M
N5M – N10M
N10M – N20M
Above N20M

CUSTOMARY RIGHT OF OCCUPANCY FEES
(Except those collectible by the Federal and State Government)

SCHEDULE II

..... LOCAL GOVERNMENT COUNCIL
DEMAND NOTICE

NAME_____

SERVICE ADDRESS_____

_____

DATE_____

This Cross River State Government by virtue of Section 7 of the 4th Schedule of the 1999 Constitution and Taxes and Levies (Approved List for Collection) Act CAP T2 Laws of the Federation of Nigeria 2004, and the Cross River State Local Government Harmonised Levies, Fees and Charges Law of 2015 hereby Demand for the amount stated in TOTAL for the relevant years..... upon receipt of this Demand Notice.

PLEASE PROVIDE THIS DEMAND NOTICE INTACT AT THE POINT OF PAYMENT

S/N	REVENUE TYPE	PERIOD	RATE	ARREARS	CURRENT	TOTAL
			=N=	=N=	=N=	=N=
1.	SHOPS & KIOSKS					
a	Large Shops Rate	Yearly				
b	Medium Shop Rate	Yearly				
c	Small Shop Rate	Yearly				
d	Kiosk	Yearly				
e	Container/Temporary Shop	Yearly				
f	Workshop Permit for Artisans	Yearly				
2.	ON AND OFF LIQUOR LICENCE FEE					
a	Palm Wine Tapper/Seller Reg. Fees	Yearly				
b	Native Liquor Fees	Yearly				
c	Liquor Licence (on): Large Shop	Yearly				
d	Liquor Licence (on): Medium Shop	Yearly				
e	Liquor Licence (on): Small Shop	Yearly				
f	Liquor Licence (off): Large Shop	Yearly				
g	Liquor Licence (off): Medium Shop	Yearly				
h	Liquor Licence (off): Small Shop	Yearly				
3.	ABATTOIR & SLAUGHTER					
a	Licence for Private Abattoir	Yearly				
b	Cow Slaughter Fee per head	Per Head				
c	Goat/Sheeps/Pigs Slaughter per head	Per Head				
4	MERRIMENT AND ROAD CLOSURE					
a	Noise Control Fees per event	Per Event				
b	Road Closure for Merriment per event	Per Event				
5	FOOD LICENCE PERMIT					
a	Restaurant Licence Permit: Large	Yearly				
b	Restaurant Licence Permit: Medium	Yearly				
c	Restaurant Licence Permit: Small	Yearly				
d	Fast Foods Licence Permit	Yearly				
6	RADIO & TV LICENCE FEES					
a	Radio and TV Licence Fee	Yearly				
b	Vehicle Radio Licence Fee	Yearly				

7	MARRIAGE, BIRTH AND DEATH REGISTRATION					
a	Birth Registration Fee per Certificate	Per Cert.				
b	Burial Ground Permit Fee per body	Per Body				
c	Marriage Registration Act Fee per Cert.	Per Cert.				
d	Death Registration Fee per Cert.	Per Cert.				
e	Marriage Certificate Fee per Cert.	Per Cert.				
f	Local Government Certificate of Origin	Per Cert.				
8	NAMING OF STREET REGISTRATION					
a	Naming of Street Honorary	Yearly				
b	Naming of Street on Demand	Yearly				
9	MARKETS					
a	Market Locked up Stalls	Yearly				
b	Market Block Stalls	Yearly				
c	Market Sheds	Yearly				
d	Seasonal Market Per Head	Daily				
e	Hawkers Fee	Daily				
f	Market Tolls & Sanitation	Daily				
10	MOTOR PARKS					
a	Motor Parks Entrance Fees Bus	Daily				
b	Motor Parks Entrance Fees Trucks	Daily				
c	Motor Parks Entrance Fees Lorries	Daily				
d	Motor Parks Entrance Fees Tankers	Daily				
e	Motor Parks Entrance Fees Pick Up	Daily				
f	Motor Parks Entrance Fees Car	Daily				
g	Motor Parks Loading Fees Interstate	Daily				
h	Motor Parks Loading Fees Intrastate	Daily				
i	Keke Napep Loading Fees	Daily				
11	DOMESTIC ANIMAL LICENCE					
a	Dog Licence Fees	Yearly				
12	BICYCLE, CANOES, WHEEL BARROW AND CART					
a	Bicycle, Canoe, Cart and Wheel Barrow Reg.	Daily				
b	Bicycle Licence Fee	Yearly				
c	Wheel Barrow/Cart Licence	Yearly				
13	SIGNBOARD (SIGNAGE) AND ADVERT PERMIT					
a	Directional Sign Board: Large	Yearly				
b	Directional Sign Board: Medium	Yearly				
c	Directional Sign Board: Small	Yearly				
d	Electric Design Advert	Yearly				
e	Wall Print Advertisement	Yearly				
f	Bill Boards and Eye Catcher: Large	Yearly				
g	Bill Boards and Eye Catcher: Medium	Yearly				
h	Bill Boards and Eye Catcher: Small	Yearly				
i	Digitalised Sign Boards: Large	Yearly				
j	Digitalised Sign Boards: Medium	Yearly				
k	Digitalised Sign Boards: Small	Yearly				
14	TENEMENT RATE					
a	Tenement Rate up to 5M Property	Yearly				
b	Tenement Rate up to 10M Property	Yearly				
c	Tenement Rate Up to 20M property	Yearly				
d	Tenement Rate Above 20M Property	Yearly				
	T O T A L					

All enquiries/objections must be made to the following designated phone numbers within 30 days from the date of this Demand Notice -

Tel No 1:..... Tel No 2:.....

All payments must be made through the relevant Local Government Council designated POS terminals or pay direct platforms in the following Banks –

Authorised Signature----------

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

ELDER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

I assent

SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 12th day of February 2015