



TARABA STATE OF NIGERIA  
TARABA STATE BOARD OF INTERNAL REVENUE SERVICE LAW, 2020

LAW NO: 3. 2020

**A LAW TO MAKE PROVISION FOR THE ESTABLISHMENT OF THE TARABA STATE INTERNAL  
REVENUE SERVICE AND FOR OTHER MATTERS CONNECTED THEREWITH 2020.**

**Date of**  
**Commencement.** (.....)

**Enactment.** **BE IT ENACTED** by the House of Assembly of Taraba State of Nigeria and by the authority of same as follows:

**Citation and**  
**Commencement.** 1. This Law may be cited as the Taraba State Board of Internal Revenue Law 2020 and shall come into force on the ..... day of .....2020.

**Interpretation.** 2. **“Authorized Officer”** means any person employed in the Internal Revenue Service or, for the time being, performing duties in relation to tax that has been specifically authorized by the Service or the Chairman to perform or carry out specific functions under this Law;  
**“Attorney-General”** means The Attorney-General of Taraba State.  
**“Auditor-General”** means Auditor General of the State;  
**“Board”** means the Board of the Internal Revenue established under Section 2 of this Law;  
**“Book”** includes any register, document or other records of information and any accounts or accounting record however compiled, recorded, or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise;  
**“Chairman”** means the Executive Chairman of the Board appointed pursuant to Section 3(a) of this Law;

**“Commissioner”** means the Commissioner charged with the responsibility for matters relating to Finance or Commissioner for a particular Ministry referred to in this Law;

**“Consultant”** includes – Accountants, Legal Practitioners or any other recognized professionals that have been certified by the Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria (ICAN), Association of national Accountants of Nigeria (ANAN) or other relevant professional bodies in Nigeria as the case may be;

**“Document”** includes any record of information supporting accounts and accounting records, including reports or correspondence or memorandum or minutes of meetings, however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic, electronic or optical form or otherwise and all types of information stored on computers and any other similar equipment;

**“Government”** means the Government of Taraba State and where applicable, includes a Local Government Council;

**“Governor”** means the Governor of Taraba State;

**“Member”** means a member of the Board appointed under Section 3 of the Law and includes the Chairman;

**“Ministry”** means the Ministry charged with the responsibility for matters relating to Finance;

**“Officer”** means any person employed by the Internal Revenue Service;

**“Person”** includes a company, partnership or corporate body and any unincorporated body;

**“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);

**“Service”** means the Internal Revenue Service of Taraba State;

**“Taxable Person”** includes an individual or body of individuals, family, partnership, firm, corporation, sole 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 or person or agency of government acting in that capacity.

“**Tax**” includes internally generated revenue, levy, rates, fees or any other revenue accruable to the government.

“**Remuneration**” includes salaries, emoluments, allowances and benefits.

“**Income Tax Assessment**” includes earnings, wages, salaries, profits, allowances and other taxable income.

## **PART I - ESTABLISHMENT AND COMPOSITION OF THE BOARD OF INTERNAL REVENUE.**

### **Establishment of the Internal Revenue Service.**

3. (1) There is established a body to be known as the Taraba State Internal Revenue Service (referred to in this Law as ‘the Service’)
- (2) The Service shall:
  - (a) be a body corporate with perpetual succession and a common seal;
  - (b) sue and be sued in its Corporate name; and
  - (c) acquire, hold and dispose of any property or interest in property; movable or immovable for the purpose of carrying out its functions under this Law.
- (3) The Service shall have such powers and duties as conferred on it by this Law or by any other Law enacted by the House of Assembly.

### **Establishment and Composition of a Board for the Service.**

4. (1) There is established for the Service a body to be known as Taraba State Board of Internal Revenue (in this Law referred to as the Board) which shall comprise:-
  - (a) An Executive Chairman who shall be the Chief Executive/ Accounting Officer and shall be:
    - i. a holder of at least a First Degree from a recognized University with experience in taxation and / or financial management. Must have worked for at least five (5) years in a Senior Management position of the Internal Revenue Service and being a member of the chartered institute of Taxation of Nigeria, or Institute of Chartered Accountants of Nigeria and/or

Association of National Accountants of Nigeria shall be an added advantage. OR

- ii. A Minimum of 10 years post graduate experience in Accounting, taxation or have worked in a financial institution for such number of years.
- iii. The appointment shall be made by the Governor
- iv. Notwithstanding the foregoing provisions, the Governor in his opinion may appoint someone who has worked in a financial institution or relevant field as the Chief Executive of the Board/Service.

- (b) three persons with relevant qualifications and expertise ( at least one of whom shall be a female) shall be appointed by the Governor to represent each of the three senatorial districts in the State.
- (c) A representative of the under listed Ministries (not below the rank of a Director) shall be part time (non-executive)) members of the Board, the Ministries include:
  - i. Finance and Economic Development;
  - ii. Lands and Survey;
  - iii. commerce and industry;
  - iv. Justice.
- (d) Three persons from the Internal Revenue Service not below the level of a Director.
- (e) The Secretary/Legal Adviser to the Internal Revenue Service shall be the Secretary and ex-officio member of the Board. He shall be a Lawyer of not less than ten (10) years post call experience.
- (f) The Executive Chairman and members of the Board shall be appointed by the Governor subject to the approval of the Taraba State House of Assembly.

**Tenure and  
Remuneration of  
Members.**

- 5. (1) The members of the Board shall each hold office for a period of four (4) years in the first instance and may be re-appointed for a further term of four (4) years and no more.
- (2) The Chairman and Members of the Board shall be paid such emoluments, allowances and benefits as the Governor may from time to time determine or in accordance with their letters of appointment.



**Removal/Cessation  
of Membership.**

- 6.** Notwithstanding the provisions of Section 3 of this Law, the Executive Chairman or a member of the Board shall cease to hold office if:
- (a) He resigns his appointment as member of the Board by notice, under his hand, addressed to the Governor; or
  - (b) He becomes of unsound mind; or
  - (c) He becomes incapable of carrying on the functions of his office either arising from an infirmity of mind or body; or
  - (d) He is convicted of a felony or any offence involving dishonesty or corruption; or
  - (e) He becomes bankrupt or makes a compromise with his creditors; or
  - (f) The Governor is satisfied that it is not in the interest of the service or of the public for the person to continue in office, the Governor shall remove him from office; or
  - (g) He has been found guilty of a breach of the Code of Conduct or other serious misconduct in relation to his duties; or
  - (h) In the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession in any part of the world by an order of a competent authority; or
  - (i) In the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office.

**PART II – POWERS AND FUNCTIONS OF THE BOARD**

**Functions of  
The Board.**

- 7. (1)** The Board shall be responsible for:-

- (a) Providing general policy guidelines regarding the functions of the Internal Revenue Service and supervising the implementation of such policies
- (b) Ensuring the effective and optimum collection of all revenue, including levies and penalties due to the State Government or Local Government under the relevant Federal and State Laws;
- (c) In all such things that may be deemed necessary and expedient for the assessment and collection of revenue;
- (d) Accounting for all amounts so collected in a manner to be prescribed by Law or by the Governor;
- (e) Making recommendation, where appropriate to the Joint Tax Board on tax policies, tax reform, tax registration, tax treaties and exemptions as may be required from time to time;
- (f) Appointing, promoting, transferring and imposing discipline on employees of the Service;
- (g) Making recommendations to the Governor, regarding the terms and conditions of employment and the remuneration of Staff of the Service;
- (h) Controlling the management of the Service on matter of policy, subject to the provision of any regulations setting the Service;
- (i) Doing such other things as are in the opinion of the Board necessary to ensure the efficient performance of the functions of the Service under this Law; and
- (j) The Board shall have power to issue regulations and guidelines for the implementation of this Law.

**Revenue Collection.** 7. (2) It shall be the sole responsibility of the Board to collect taxes due to the state.

<b>Powers of Board.</b>	<b>8.</b>	(1)	The Board is responsible for the day-to-day running of the technical, professional and administrative affairs of the Service.
		(2)	The Board shall have overriding powers with respect to all tax matters in all Ministries, Departments and Agencies of the State.

- (3) The Board may appoint such other persons as employees in positions created by the Service and on such terms and conditions as shall be laid down by the Board subject to the provisions of this Law or any other enactment,
- (4) The Board may, by notice in the gazette of the State or in writing authorize any person within or outside Nigeria to:-
  - (a) Perform or exercise on behalf of the Board, any function, duty or power conferred on the Board; and
  - (b) Receive any notice or other document to be given or delivered to or in consequence of this Law or any subsidiary legislation made under it.
- (5) Whenever the Service shall consider it necessary with respect to any revenue due to the State, the Board may acquire, hold and dispose of any property taken as security for or in satisfaction of the Sum due or of any judgment debt due in respect of any revenue and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by this Law or the Governor.
- (6) The Board may subject to such conditions as it may determine appoint and employ practicing Tax Practitioners or professional accountants as monitoring agents to collect information through tax audit and to monitor compliance with relevant tax laws except as it relates to income tax assessment, to do any lawful act required to be done by it in the execution of its functions under this Law to achieve the internally generated revenue target of the State Government.
- (7) The Board may, subject to prevailing conditions, appoint and employ consultants, including Tax Consultants or Accountants, and agents to transact any business or to do any lawful act required to be done in the execution of its functions or for carrying into effect the purpose of this Law.
- (8) The Service shall have powers to establish a revenue control post on all borders/exits of Taraba State or any other place within the State to inspect and collect taxes.

**Board to be  
subject to general  
directives of the  
Governor.**

9. (1) (a) The Board shall, in the exercise of its powers and duties under this Law, be subject to the general directives of the Governor and such directives shall be complied with.
- (b) Provided that, the Governor shall not give any directive, order or instruction in respect of any particular person which would have the effect of requiring the Service 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 proceedings whether civil or criminal relating either to the recovery of any tax or to any offence under this or any other tax legislation.
- (2) The Serviceshall report its activities to the Governor or to any officer directed by the Governor at such intervals as the Governor may direct.

**Delegation of  
Powers of the  
Board.**

10. (1) Any power conferred and any duty imposed upon the Service may be exercised or performed by the Service or by an officer authorized generally or specifically on that behalf by the Board.
- (2) Notwithstanding the provisions of subsection (1) of this Section, the Board may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxable 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 matter 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 Service, until such order, ruling or directive

has been ratified by the Board, pursuant to the powers vested on the Board under this Law.

**Signature of  
the Chairman.**

11. (1)

Anything done or required to be done by the Service or the Board in pursuance of any of its powers or duties under this or any other Law, may be signed under the hand of the Chairman or an officer authorized by the Board to do so.

***Quorum of the Board***

(2)

- (a) Any five members of the Board one of whom shall be the Executive Chairman of the Board or a Director where the Chairman is unavoidably absent shall constitute a quorum.
- (b) The Board shall convene its meetings periodically as it deems fit.
- (c) The Secretary shall summon a meeting as may be directed by the Chairman whenever the business requiring the Board's attention so warrants or on the request of a member.
- (d) Notwithstanding, the foregoing, the majority decision of the members on any matter obtained by the secretary in written correspondences shall be treated in all respect as though it were a decision of the Board in actual meeting unless any member has requested the submission of the matter to such meeting.
- (e) In case of vacancy in the Board by reason of non assignment of a Director from Ministry of Finance under Section 4(1)(c) (i) and appointment of the members under Section 4(1)(b) the decision of the Board shall be final once the provision of sub-section (1) of this section is satisfied and the Commissioner is duly notified.

**Establishment  
of Technical  
Committee  
of the Board.**

12. (1) The Service shall establish a Technical Committee (referred to, in this Law as a Technical Committee) which shall comprise of:

- (a) The Executive Chairman
- (b) Three persons within the Service who are of the rank of Director
- (c) A representative of the Commissioner of finance not below the rank of a Director; and

- (d) The Secretary/Legal Adviser of the Service who shall be Secretary to the Committee.
- (2) The Technical Committee shall:-
- (a) Have power to co-opt additional staff from within the Service and persons from the private sector who are experienced in revenue matters for the effective discharge of its duties.
  - (b) Consider all matters that require professional and technical expertise and make recommendations to the Board;
  - (c) Advise the Service on all its powers and duties specifically mentioned in Section 7 and 8 of this Law; and
  - (d) Attend to such other matters as may from time to time be referred to it by the Board.

### **PART III – MANAGEMENT AND STAFF OF THE SERVICE**

#### **Office of the Chairman.**

13. The Executive Chairman shall;
- (a) Keep proper accounting records, in accordance with standard accounting practice and financial regulations of the State in respect of:
    - (i) all revenues and expenditures of the Service;
    - (ii) all its assets, liabilities and other financial transactions; and
    - (iii) all other revenues collected by the Service, including income on investments;
  - (b) Prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practice.
  - (c) Ensure that the available accounting records of the Service are adequate, in line with financial regulations; and
  - (d) Be responsible for the execution of the tax policies of government and the day-to-day administration of the Service;

**Functions of  
Secretary  
to the Board.**

- 14.** (1) The Secretary to the Board shall –
- (a) Issue notices of meetings of the Board;
  - (b) Keep the records of the proceedings of the Board;
  - (c) Be the Secretary/Legal Adviser of the Service; and
  - (d) Carry out such duties as the Chairman of the Board may from time to time direct.
- (2) The Secretary/Legal Adviser shall summon a meeting of the Board whenever business requiring its attention warrants same at the instance of the Chairman.

**Staff  
Regulations.**

- 15.** (1) Subject to the Provisions of this Law, the Board may make staff regulations relating generally to the conditions of service of the Staff and, in particular such regulations may provide for:
- (a) The appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service; and
  - (b) Appeals by Staff or employees against dismissal or other disciplinary measures, and until such regulations are made; any instrument relating to conditions of service in the public 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 when so approved they must be published in the State gazette. The Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Service may from time to time determine.
- (3) Employment in the Service shall be subject to the provisions of the Contributory Pension scheme being in force in Taraba State and accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed under the Contributory Pension Law.

- (4) The terms and conditions of Service including remuneration, allowances, benefits and pensions of the employee of the Service shall be determined by the Board subject to the approval of the Governor.
- (5) If the Board thinks it is expedient that any vacancy in the Service should be filled by a person holding office in the civil service of the State, it shall notify the Civil Service Commission to that effect and the Board may by arrangement with the Commission cause such vacancy to be filled by way of secondment or transfer. However, the existing Staff of the Taraba State Board of Internal Revenue may choose to stay or be transferred to other Ministries if they so wish.

#### **PART IV – FINANCIAL TRANSACTIONS**

##### **Funds of the Service.**

16. The Service shall establish and maintain a fund which shall consist of and to which shall be credited:-
  - (a) An amount not more than 10% of all revenue collected by the Service as cost of collection and administration which shall be subject to review by the Taraba State House of Assembly.
  - (b) All other money which may, from time to time, accrue to the Service for other services including the disposal, lease or hire of or any other dealings with any property vested in or acquired by the Service;
  - (c) All sum of money accruing to the Service by way of grants, aid, gift testamentary dispositions, endowments and contributions from any source whatsoever; and
  - (d) Such monies, as may from time to time be granted to the Service by the State Government or donor agencies provided such grants are not intended for purposes contrary to the objectives and functions of the Service.

##### **Expenditure of the Service.**

17. The Service shall defray from the fund established pursuant to Section 16 of this Law all the amounts payable under or in pursuant to sum representing:-



- (a) Any allowance or other payments due to the Executive Chairman and other Members of the Board;
- (b) Reimbursements to members of the Board or any Committee set up by the Board for such expenses as may be expressly authorized by the Board or Service;
- (c) All remunerations; allowances or other costs of employment of the Staff of the Service;
- (d) Pensions and other retirement benefits payable under or pursuant to this Law or other enactment;
- (e) Cost of acquisition and upkeep of premises belonging to or occupied by the Service and any other capital expenditure of the Service;
- (f) Investments, Maintenance of utilities, Staff promotion, training, research and similar activities;
- (g) All other costs that may be necessary for the day to day operation of the Service; and
- (h) Any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Service.

**Annual  
Estimate.**

- 18.** The Service shall cause to be prepared, not later than the 30<sup>th</sup> day of September of each year, an estimate of its income and expenditure for the succeeding year.

**Accounts and  
Audit.**

- 19.** The Service shall cause proper accounts and records to be kept and such accounts shall, not later than six months after the end of each year, be audited by auditors appointed by the Board from the list of approved auditors and in accordance with the guidelines supplied by the Auditor General of Taraba State.

**Annual  
Report etc.**

- 20.** (1) The Service shall, not later than the 30<sup>th</sup> day of June in each year, submit to the Auditor-General, a report of its activities during the immediate preceding year and shall include in such report the audited accounts of the Service.

		(2)	The Auditor-General shall within 30 days of receipt of the report:-
		(a)	present a copy to the State Executive Council; and
		(b)	present a copy to the State House of Assembly.
<b>Power to accept gifts.</b>	<b>21.</b>	(1)	The Service may accept gifts of land, money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gift.
		(2)	The Service shall not accept any gift if the conditions attached to are inconsistent with its functions.
<b>Power to borrow.</b>	<b>22.</b>		The Service may, with the approval of the Governor, borrow by way of loan, overdraft or otherwise from any source, such sums as it may require, for the performance of its functions and meeting its obligation under the Law.
<b>Refunds to Taxpayers.</b>	<b>23.</b>	(1)	After proper auditing, the Service shall refund to taxpayer such over payment of tax as is due.
		(2)	The Service shall decide who is eligible for refund, subject to such rules and conditions as may be approved by the Board.
		(3)	The refund shall be made within ninety (90) days of the decision of the Board made, pursuant to subsection (2) of this section with the option of setting off the amount due against future tax.
<b>Mode of Payment.</b>	<b>24.</b>		Except as otherwise provided in any Law, revenue due to any authority in the Stateshall be payable either by cash, bank draft, Electronicdebit or credit card, or money transfer into any of the banks designated by the Board, or the Chairman of the relevant Local Government Council entitled to receive such revenue.

#### **PART V – TAX ADMINISTRATION AND ENFORCEMENT**

<b>Administration Tax Laws.</b>	<b>25</b>	(1)	The Service has exclusive power to administer any Law on taxation of and revenuein respect of which the State House of Assembly or the
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National Assembly may confer power on it.

- (2) The Service may, with the approval of the Governor by instrument published in the State Gazette, appoint any Ministry, department or agency to collect revenue pursuant to its powers under subsection (1) of this Section.

**Call for returns,  
books, documents  
and information.**

26. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Service may give notice to that person, body corporate or organization requiring him, within the time specified by the notice to:
- (a) Complete and deliver to the Service any return specified in such notice;
  - (b) appear personally before an officer of the Service for examination with respect to any matter relating to such 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 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) of this Section, 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 Service, 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 notice set out in this Section.
- (3) A person who contravenes the provisions of this section is, in respect of each offence, liable on conviction to a fine equivalent to 100 percent of his actual tax liability.
- (4) The provision of this Section or any other Section of this Law shall not be construed as, precluding the Service from verifying by, tax audit or

investigating any matter relating to any returns or entries in any book, document or accounts, including those stored in a computer, or digital or magnetic or optical or electronic media as may, from time to time be specified by the Service.

- (5) Any person may apply in writing to the Board for an extension of time within which to comply with the provisions of this Section and Section 26 of this Law, provided that the person;
  - (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 these provisions.
- (6) If the Board is satisfied with the cause shown in the application under paragraph (b) of the above subsection, it may in writing, grant the extension of the time or limit the time as it may consider appropriate.

**Call for further  
returns and  
payment of tax.**

- 27. (1) The Service may give notice in writing to any person it considers necessary; requiring such person to deliver within a reasonable time so specified in such notice further returns in respect of any matter due relating to the functions of the Service under this Law.
- (2) Where tax is not paid as at when due under any enactment by any person from whom it is due; whether or not the payment of that tax has been secured by a bond or otherwise, it shall be paid on demand made by the Service either on that person personally or by delivering the demand in writing to his place of abode or business, and if it is not paid on demand, the persons in default shall, in addition to the amount of tax due payable, also be liable to a fine equal to the amount of tax due and payable.

<b>Information to be delivered by Banker.</b>	28.	<p>(1) Without prejudice to Section 26 of this Law every person engaged in Banking business within the State shall prepare and deliver to the Service quarterly returns specifying:</p> <ul style="list-style-type: none"> <li>(a) in case of an individual, all transactions involving the sum of Five Hundred Thousand Naira (N500,000.00) and above; or</li> <li>(b) in case of partnerships or incorporated business names, all transactions involving the sum of One Million Naira (N1,000,000.00) and above; and</li> <li>(c) the names, phone numbers and full addresses of all customers of the bank connected with the transaction.</li> </ul> <p>(2) Subject to subsection (1) of this section, for the purpose of obtaining information relating to taxation, the Service may give notice to any person including a 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.</p> <p>(3) Provided that 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 Service on the advice of the Technical Committee.</p> <p>(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 on conviction to a minimum fine of Five Hundred Thousand Naira (N500,000.00) in the case of a body corporate; and in the case of an individual, a minimum fine of Fifty Thousand Naira (N50,000.00) or imprisonment for a term not exceeding five years or both.</p>
<b>Issuance of tax clearance Certificate.</b>	29.	<p>(1) The Service may issue tax clearance certificate to any person within two weeks of receipt of an application if the Service is of the opinion that:</p>

- (i) the taxes and levies assessed on a person or his income or property for the three (3) years immediately preceding the current year of the assessment and is collectible by the Service as the revenue of the State has been fully paid; or
  - (ii) no such tax or levy is due on the person or on his income, or property;
  - (iii) the person is not liable to tax for any of those three (3) years.
  - (iv) the person is able to produce evidence that he paid withholding tax by deduction at source and that the assessment year to which the tax relates fall within the period covered by the tax clearance, and that he has fully paid any balance of the tax so deducted; Provided that payment of income tax for the current year shall not be made a condition for the issuance of certificate unless the applicant is closing his business in the State finally.
- (2) The tax clearance certificate may be issued in paper form or stored in an electronic format on a machine readable smart card (referred to as Electronic Tax Clearance Certificate) which holds tax information peculiar to that applicant and which shall be presented for checking by the holder whenever his tax compliance status is required.
- (3) Where a person who has applied for a tax clearance certificate has discharged his 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 tax clearance certificate but it shall within two weeks of receipt of the application, give reason for the denial,
- (5) (a) A Ministry, Department, Agency or official of State Government , or any Local Government Council, or any Corporate body, Statutory

Authority or person empowered in that regard by this or any other law, shall demand tax clearance certificate for the three years immediately preceding the current year of assessment and shall verify the genuineness by referring same to the issuing tax or authority as pre-condition to transacting any business including, but not limited to the following:

- (i) application for Governor's consent to real property transactions;
  - (ii) application for certificate of occupancy;
  - (iii) application for registration as a contractor
  - (iv) application for award of contracts by government, its agencies and registered companies;
  - (v) application for approval of building plans;
  - (vi) application for any government license or permit;
  - (vii) any application relating to the establishment or conduct of business;
  - (viii) registration for motor vehicles;
  - (ix) registration for distributorship;
  - (x) Confirmation of appointment by government as Chairman or Member of any Public Board, Institution, Commission, Company or to any other similar position made by the government;
  - (xi) application for registration of a limited partnership;
  - (xii) appointment or election into public office;
  - (xiii) registration of any building plan; and
  - (xiv) any other application or processes for which tax clearance certificate is required under the provision of the Law or Personal Income Tax Act or any other legislation for the time being in force in the State.
- (b) Without prejudice to the provisions of the Stamp duties Act and the Registration of Instruments Law, 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.

- (d) The Board is empowered to prescribe by notice in the State Gazette other purposes for which Tax Clearance Certificate may be required.
- (6) A Tax Clearance Certificate must contain the following information relating to each of the three (3) years immediately preceding the current year of assessment:
  - (a) Chargeable income of holder;
  - (b) Tax Payable;
  - (c) Tax Paid
  - (d) Tax payer identification number; and
  - (e) Anywhere no tax is due from the holder or on his income or property, the certificate shall contain a statement to that effect.
- (7) The Service shall be the sole authority to issue 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 Service requires the taxpayer to provide (the data) shall not be excessive in relation to the purposes for which the Tax Clearance is to be issued.
  - (b) The Service shall request from the taxpayer all details that are necessary to keep the data accurate and up to date;
  - (c) The Service shall make available to the taxpayer at a price to be determined at its discretion, a smart card with tax payer identity number, names, signature and photograph embossed on the front side.
  - (d) The card shall hold data in respect of a particular taxpayer in a secured format that can be accessed for authentication;



- (e) The data shall be made accessible to third parties only in a form which permits identification of the taxpayer and access to information on him for no longer than is necessary for the purpose of verifying his tax clearance status;
- (f) 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;
- (g) The Service shall ensure that the taxpayers data on the Card are kept confidential to the same extent as their ordinary tax records;
- (h) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, return assessment and other information as secret and confidential; and
- (i) The Service shall not be liable for damages or loss incurred by the card holder as a result of inaccuracies in data supplied by him.

- (8) The Card holder 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.
- (9) The Service may from time to time make such other regulations as it may consider necessary for the effective implementation of the Electronic Tax Clearance Certificate scheme in the State.

**Power to have access to lands, buildings, books and documents.**

- 30. (1) An authorized officer of the Service shall between the hours of 9am and 4pm, 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 books, or documents 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 of the relevant enactment or laws 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 functions and may, without fee or reward, make any extract from or copies of any such books or documents.

- (2) Where all 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 aforementioned media in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents especially where such is required as potential evidence in the investigation.
- (3) Where the Service is able to obtain, in the 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 instigation or proceedings in Court.
- (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 facilities and 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 Executive Chairman of the Service, on written application by an authorized officer is satisfied that the exercise by the 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 Board;
  - (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 Board considers appropriate;
  - (d) state its period of validity, or the date on which it expires;
  - (e) notwithstanding (b) and (c) above, 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 on-
  - (a) first entering the private dwellings; and
  - (b) subsequently when he is reasonably required to do so.

**Power to  
remove Books  
and documents.**

31. (1) Any officer of the Service authorized by the Board may remove books and documents accessed under Section 30 to make copies.
- (2) After copies have been made, the books and documents so removed must be returned as soon as practicable,
- (3) 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.

**Power to  
appoint Agent.**

32. (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 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 for or any money due from him to any person.
- (3) The provisions of this Law with respect to objections and appeals shall apply to any notice given under this Section as though that notice were an assessment.

**Addition for  
non-payment  
of tax and  
enforcement of  
payment.**

33. (1) Subject to the provisions of this Law, if any tax is not paid within the period prescribed, a sum equal to 10% of the amount of the tax payable shall be added as a penalty and the provisions of this Law relating to the collection and recovery of tax shall apply to the collection and recovery of such sum.
- (a) The tax due shall carry interest at the prevailing commercial 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 collection 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 tax is chargeable and if payment is not made within thirty (30) days from the date of the service of such demand notice, the Internal Revenue 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.

(2) Any person who without lawful justification or excuse (the proof of which shall lie on the person) fails to pay imposed tax within the prescribed period, commits an offence under this Law.

(3) The Service shall have the power to remit any part or the whole of addition due under subsection (1) of this Section.

**Power to Distrain.**

**34.**

(1) Notwithstanding the power conferred on the Service 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 may for the purpose of enforcing payment of the amount due, distrain:

(a) Upon the goods, chattels or other properties movable or immovable, of the person liable to pay tax outstanding; and

(b) Upon all machinery, plants, tools, vehicles, animals and effects in the possession, use or found on the premises or the land of the person,

(2) The authority to distrain under this section shall be in such a form as the Service may direct and that authority shall be sufficient warrant to levy by distrain the amount of revenue due.

- (3) For the purpose of levying and distraint, under this Section, an officer duly authorized by the Chairman may apply to a judge of the State High Court in Chambers under oath for the issue of a warrant under the section.
- (4) A judge of the High Court in Chambers may authorize such officer, referred to in subsection (3) of this Section, in writing to execute any warrant of distraint and, if necessary, break open any building or place in the daytime for the purpose of levying such distraint 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 any warrant of distraint and in levying the distraint.
- (5) Things distrained under this Section may, at the expense of the defaulter, be kept for fourteen (14) days and if at the end of this period, the amount due in respect of the revenue, cost and charges, of, and incident to the distraint are not paid, they may, subject to subsection (6) of this Section, be sold at anytime.
- (6) Out of the proceeds of a sale under this Section, the cost or charges of and incidental to the sale and keeping of the distraint and disposal there under, shall be paid hereafter the amount of revenue due, and the balance (if any) shall be payable 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 powers of distraint conferred by this Section, the person to whom the authority is granted under subsection (4) of this

Section, may distrain upon all records, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

**Recovery of  
tax.**

35. (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 Service.
- (2) Where any tax has been short-levied or erroneously repaid, the person who should have paid the amount short-levied or 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.
- (3) Following a grant of an order of Court, the Service may seal up the premises of any defaulting tax payer or any part thereof until the tax owed is paid.

**Tax  
investigations.**

36. (1) The Service shall take all necessary measures, to assist any relevant Law enforcement agency, in the investigation of any offence under this Law.
- (2) The Service has 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 properties 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 for purposes of further investigation or prosecution.

- Power to Co-opt** 37. (1) Their Service may solicit the assistance and cooperation of Law

**law enforcement  
officers.**

enforcement agencies, in the discharge of its duties under this Law

- (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 or power to seal up a building or premises.

**Power to enter,  
inspect and  
Seize.**

38. (1) Any Tax Officer armed with a warrant issued by a Judge of the State High Court and accompanied by a number of Law enforcement Officers as shall be determined by the Chairman to:

- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, documents or other article used or suspected to have been used in the commission of an offence under this Law;
- (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, open, examine and search any article container or receptacle.
- (d) Open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises; and
- (e) Remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.

- (2) no person shall be bodily searched under this Section except by a person of the same gender.

**Power to pay  
reward.**

39. (1) The Service may, with the approval of the Board, reward any person, not employed by 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 shall be kept confidential and any current or former member of the Service or the Board that discloses the identity of such person shall be dealt with in accordance with the provisions of Section 49 of this Law with regard to confidential information.

**Immunity from  
action.**

**40.**

An Officer of the Service or of any other tax authority in the State shall not be personally liable in any civil action or proceeding for any act or omission done by him in the performance of his duties or exercise of the powers conferred upon him under this or any other Law.

**Designation/Authority  
of Revenue Collector.**

**41.**

- (1) For the purpose of this Law;  
A Revenue Collector means a duly authorized officer of the Service; and such authorized officer shall:
- (a) produce an identity card, a certificate or warrant, issued and having printed thereon, the office of the relevant revenue authority; setting out his full names and stating that he is authorized to exercise the functions of a Revenue Collector/and this shall be sufficient evidence that the Revenue Collector is duly authorized for the purpose of this Law.

**Revision of  
Assessment.**

**42.**

- (1) If any person disputes an assessment, he may apply to the Service by notice of objection in writing, to review or to revise the assessment, and such application shall state precisely the grounds of objection to the assessment and shall be made within thirty (30) days from the date of service of the notice of the assessment.
- (2) On receipt of a notice of objection, the Service may require the person giving that notice to furnish such particulars and to produce such books or other documents as the Service may deem necessary, and may summon any person who may be able to give information which

is material to the determination of the objection to attend an examination by an officer of the Service on oath or otherwise.

- (3) In the event of any person who has objected to an assessment agreeing with the Service 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 applicant for revision under the provisions of this section fails to agree with the Service on the amount of tax chargeable, the Service shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Service may, according to the best of its judgment determine and give notice of the revised assessment and of the tax payable together with notice of refusal to amend the revised assessment and wherever requested, any reference in this Law to an assessment or to an additional assessment shall be treated as a reference to an assessment to an additional assessment ; as revised under the provisions of this provision.

**Errors and  
Defects.**

- 43.** 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 substance is in conformity with this Law or other applicable law and if the person charged or intended to be charged or affected by it is to common intent and understanding designated there from.

**Powers and functions  
of the Internal Revenue  
Service.**

- 44.** The Service have powers to:
- (a) assess all persons chargeable with tax in the State.
  - (b) Collect, recover and pay to the designated account any tax or levy due to the State under this or any other enactment;

- (c) enforce payment of due taxes, levies, fees, charges.
- (d) to act as the sole entity to collect all revenues in collaboration with the relevant Ministries and Agencies where applicable and review the fees, taxes, levies, and any charges regime and promote the application of tax revenues to stimulate economic activities and development;
- (e) in collaboration with the relevant law enforcement agencies, carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with the provisions of this or any other relevant enactment;
- (f) make, from time to time, a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion (or revenue foregone) arising from tax waivers and other related matters;
- (g) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
- (h) adopt measures which include compliance, enforcement and regulatory actions as well as introduction and maintenance of investigation and control techniques for the detection and prevention of non-compliance;
- (i) collaborate and facilitate rapid exchange of scientific and technical information with relevant national and international agencies or bodies on tax matters;
- (j) undertake exchange of personnel or other experts with complementary agencies for purposes of comparative experience and capacity building;
- (k) establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the persons involved;
- (l) provide and maintain access to an up-to-date adequate data and information on all taxable persons, individuals or corporations, for the purpose of efficient, effective and correct tax administration to prevent tax evasion or fraud;

- (m) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion.
- (n) collect and keep under review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
- (o) Maintain a liaison with the office of the Attorney-General of the State, all government, security and law enforcement and eradication of tax related offence;
- (p) issue taxpayer identification number to every person taxable in the State;
- (q) from time to time specify the form of return, claim, statement and notices necessary for the due administration of the powers conferred on it by this Law or any other enactment;
- (r) carry out and sustain public awareness and enlightenment campaign on the benefits of tax compliance within the State;
- (s) carry out such other activities as are necessarily expedient for the full discharge of all or any of the functions prescribed under this Law; and
- (t) undertake research and similar measures with a view to stimulating economic development and determining the extents and effects of tax frauds or evasion and make recommendations to the government on appropriate intervention and preventive measures.

**Establishment of  
Local Government  
Revenue Committee.**

**45.**

- (1) There is established for each Local Government Area of the State a Committee to be known as the Local Government Revenue Committee(referred to in this Law as the “Revenue Committee”)
- (2) The Revenue Committee shall comprise of the following members:-
  - (a) The Director of Finance as Chairman;
  - (b) The Heads of the following Units in the Local Government-
    - (i) Revenue,

			<ul style="list-style-type: none"> <li>(ii) Treasury,</li> <li>(iii) Economic Planning, and</li> <li>(iv) Legal.</li> </ul>
		(c)	A member of the public, not being a member of the Council, who is vast in revenue matters to be nominated by the Local Government Council Chairman.
<b>Functions of Local Government Revenue Committee.</b>	<b>46.</b>	(1)	The Revenue Committee shall be responsible for the assessment and collection of all taxes, fines, rates, charges or other revenue under its jurisdiction and shall account for the amounts so collected in a manner to be prescribed by the Chairman of the Local Government subject to the financial memorandum and guidelines on Local Government administration.
		(2)	The Revenue Committee shall be autonomous of the Local Government treasury and shall be responsible for the day-to-day administration of the department or personnel which forms its operational arm.
<b>Establishment and composition of Joint Revenue Committee.</b>	<b>47.</b>		There is established for the State a Joint Revenue Committee which shall comprise:- <ul style="list-style-type: none"> <li>(a) The Executive Chairman of the State Internal Revenue Service as the Chairman;</li> <li>(b) The Chairman or the representative of each Local Government Council in the State;</li> <li>(c) A representative of the State Ministry responsible for Local Government Affairs not below the level of a Director;</li> <li>(d) The Secretary/Legal Adviser of the State Internal Revenue Service; and such officers of the Internal Revenue Service knowledgeable in Tax Administration.</li> </ul>
<b>Functions of Joint State Revenue Committee.</b>	<b>48.</b>		The functions of the State Joint Revenue Committee shall be to:- <ul style="list-style-type: none"> <li>(a) Harmonize tax administration in the State;</li> <li>(b) Deal with revenue matters of common concern to the State and Local Government authorities;</li> <li>(c) Enlighten members of the public generally on State and Local Government revenue matters;</li> </ul>

		(d)	Consider relevant resolutions of the Joint Tax Board for implementation in the State; and
		(e)	Advise the Joint Tax Board, the State and Local Government on Revenue matters.
<b>Information and document to be confidential.</b>	<b>49.</b>	(1)	All information and documents supplied or produced in pursuance of any requirement of this Law or any 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, any member or former member of the Board or any employee or former employee of the Service who communicates or attempts to communicate any confidential information or the content of any document to any person, commits an offence and shall be liable on conviction to a fine of Two hundred and Fifty thousand naira (N250,000.00) or to imprisonment for three years or both.
<b>Establishment of Tax Assessment Review Committee (TARC) .</b>	<b>50.</b>	(1)	There is established a Committee to be known as Tax Assessment Committee.
		(2)	The Committee established under sub-section (1) shall comprise of the followings:- <ul style="list-style-type: none"> <li>(a) Commissioner responsible for Finance as Chairman;</li> <li>(b) Executive Chairman of the Service;</li> <li>(c) Two persons each knowledgeable in tax matters;</li> <li>(d) Directors of the following Departments of the Service; <ul style="list-style-type: none"> <li>(i) Income Tax;</li> <li>(ii) Pay As You Earn;</li> <li>(iii) Secretary/Legal Adviser</li> <li>(iv) Tax Audit</li> </ul> </li> </ul>
<b>Power of Tax Assessment Review Committee.</b>	<b>51.</b>	(1)	The Tax Assessment Review Committee shall consider objection brought before it in the implementation of the Personal Income Tax Act and any other Law made by the State Government in respect of collection of taxes, levies and rates.
		(2)	A person may appeal to the Tax Assessment Review Committee (TARC) if he is objecting to any assessment raised by the Service in writing addressed to the Chairman of TARC.

- (3) Tax Assessment Review Committee (TARC) shall thereafter convene a meeting of the Committee to which the Tax payer or his representative and the Service are invited and shall make such decision as it deems fit having regards to the evidence before it.
- (4) The time allowed for an appeal to the Tax Assessment Review Committee (TARC) shall be Thirty (30) days after the date of delivery of the notice of refusal to amend.
- (5) The onus of proving an excessive assessment of Tax shall lie on the Taxpayer;
- (6) A person giving evidence before the Tax Assessment Review Committee (TARC) shall, in respect of any evidence given by him or any document he is required to produce, be entitled to all privileges to which a witness in a trial before a court is entitled.
- (7) In respect of the compulsion of a witness, the Tax Assessment Review Committee (TARC) shall have the same power as that of a Court.
- (8) The Tax Assessment Review Committee (TARC) may confirm, reduce, increase or annul the assessed value.
- (9) The decision of Tax Assessment Review Committee (TARC) shall be communicated by the Service to the Taxpayer in writing and payment of the final assessed tax liability shall be within Seven (7) days of receipt of notice of final assessment.

## PART VI

### DESIGNATION OF MAGISTRATES TO ADJUDICATE ON REVENUE MATTERS

#### **Designation of Magistrates to Adjudicate on Revenue Matters.**

52. (1) There is established a Revenue Tribunal to be presided over by a Magistrate.
- (2) The Chief Judge shall designate in each Local Government Area at least one Magistrate who shall give priority to matters affecting the revenue of the State and of the relevant Local Government Council and hear, determine them expeditiously. Once designated, the said magistrate shall have unlimited Jurisdiction on revenue matters.

## PART VII – OFFENCES AND PENALTIES

- |  |            |   |
|--|------------|---|
| <b>Failure to deduct or remit tax.</b>       | <b>53.</b> | If any person obliged to deduct any tax under this Law or any other applicable Law, fails to deduct or having deducted, fails to pay to the Service within thirty (30) days from the date the amount was deducted or the time the duty to deduct arose, such person is guilty of an offence and shall on conviction, be liable to pay the tax withheld or not remitted in addition to a penalty of 10 percent of the tax withheld or not remitted per annum and interest at the prevailing commercial rate.   |
| <b>Failure to pay due taxes, levies tax.</b> | <b>54.</b> | <p>Unless otherwise provided in this Law or in any other revenue Law applicable in the State, any person who fails to pay in full any tax or levy, rate, charge or other revenue due to the State or a Local Government authority, commits an offence and shall be liable upon conviction to:</p> <ul style="list-style-type: none"><li>(a) a minimum fine of N100 payable for each day of default;</li><li>(b) imprisonment not exceeding twelve months, or</li><li>(c) payment of tax, levy, rates, charge or other revenue due, which can be enforced in the same way and manner as a judgment debt.</li></ul>   |
| <b>Obstruction.</b>                          | <b>55.</b> | <p>Any person who:</p> <ul style="list-style-type: none"><li>(a) obstructs, hinders, molests or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or</li><li>(b) does anything which impedes or is intended to impede the carrying out of search, seizure, removal or distraint etc.</li><li>(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; or</li><li>(d) prevent the arrest of any person by a person duly engaged or acting as aforesaid or any person so arrested commits an offence and shall be liable on conviction, to a minimum fine of</li></ul> |



Two hundred and Fifty Thousand Naira (N250,000.00) or imprisonment for a term not exceeding Three (3) years or both.

**False declaration.**

- 56.** (1) Any person who:-
- (a) Makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Service or any officer of the Service, any declaration, notice, certificate or other document whatsoever; or
  - (b) Makes any statement in answer to any question or enquiry put to him by an officer which he is required to answer under this Law, or any other enactment, being a document or statement produced or made for any purpose of tax, which is untrue in any material particular, commits an offence.
- (2) Where by reason of any such document or statement required to be produced under subsection (1) of this section the full amount of any tax payable is not paid or the overpayment is made in respect of any repayment of tax, the amount of tax, unpaid or the overpayment shall be recoverable as a debt due to the Service.
- (3) Any person who commits an offence under this Section shall be liable on conviction to a fine of Two Hundred and Fifty Thousand Naira (N250,000.00) and 10 percent of the amount of Tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term not exceeding three (3) years or both.

**Counterfeiting Documents etc.**

- 57.** (1) Any persons who-
- (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; or
  - (b) knowingly accepts, receives or used any document so counterfeited or falsified; or
  - (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; or
- (e) being an employee of the Service, initiates, connives or participates in the commission of any of the offences in paragraphs (a) to (d) of this Section, commits an offence and shall be liable on conviction to a fine of Five Hundred Thousand Naira (N500,000.00) or to imprisonment for a term not exceeding three (3) years or both.

**Penalties for offences by authorized and unauthorized persons.**

**58.**

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

- (a) Demands from any company, an amount in excess of the amount of tax, or
- (b) Withholds for his own use or otherwise, any portion of the amount of tax collected; or
- (c) Renders a false return, whether orally or in writing, of the amount of tax collected or received by him; or
- (d) Defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with Service; or
- (e) Steals or misuses the documents of the Service; or
- (f) Compromises on the assessment or collection of any tax, commits an offence and shall be liable on conviction to a minimum fine equivalent to 100 percent of the sum in question or to imprisonment for a term not exceeding three years or both.

**Penalty where offenders are armed.**

**59.**

- (1) Any person who, in commission of any offence against this Law, is armed with any offensive weapon, commits an offence and shall be liable to a fine of Five Hundred Thousand Naira (N500,000.00) or imprisonment of five years or both.
- (2) Any person who; while armed with an offensive weapon, causes injury to any officer or authorized officer of the Internal Revenue Service in

the performance of his functions under this Law, commits an offence and shall be liable to a minimum fine of Five Hundred Thousand Naira (N500,000.00) or imprisonment for ten years or both.

<b>Connivance to contravenes any provision of this Law.</b>	<b>60.</b>		Any person who connives with one another or more person for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to imprisonment for a term not exceeding three (3) years.
<b>Impersonating a Revenue Collector.</b>	<b>61.</b>	(1)	Any person who not being a Revenue Collector or hold himself out as a Revenue Collector and attempts to collect any revenue due to the State or Local Government Council shall be guilty of an offence and be liable on conviction to a fine of Two Hundred Thousand Naira (N200,000.00) or imprisonment for Two (2) years or both and any amount collected by him shall be forfeited to the State or the relevant Local Government Authority.
		(2)	If for the purpose of obtaining admission to any building or other place of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his 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 minimum fine of One Hundred Thousand naira (N100,000.00) or to imprisonment for a term of Two (2) years.
<b>Prosecution.</b>	<b>62.</b>		Any criminal proceedings for an offence under this Law shall be instituted by the Board or the office of the Attorney-General.
<b>Plea Bargain.</b>	<b>63.</b>	(1)	The Service may, with the approval of the Attorney-General, enter into a plea bargain in respect of any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence.
		(2)	The Service shall issue a treasury receipt for any money received under subsection (1) of this Section.
<b>Penalty.</b>	<b>64.</b>	(1)	Any person who contravenes any provision of this Law, for which no

Specific penalty is provided, commits an offence and shall be liable on conviction to a fine of Fifty Thousand Naira (N50,000.00) or imprisonment for a term of not exceeding Two (2) years or both.

- (2) Where an offence under this Law is committed by a body corporate or firm or other association not individual-
  - (a) Every Director, Manager, Secretary or other similar officer of the body corporate; or
  - (b) Every partner of the firm; or
  - (c) Every person concerned in the management of the association; or
  - (d) Every person purporting to act in any capacity as aforesaid, commits an offence and shall be liable to be prosecuted against and punished for the offence 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.

## **PART X – GENERAL PROVISIONS**

### **Official Secrecy and Confidentiality.**

- 65. (1) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the profits or items of profits of any individual or company, as secret and confidential
- (2) Every person having possession of or control over any document, information, returns of assessment list or copies of such list relating to the income or profits or losses of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, list or copies to any other person
  - (a) Other than a person to whom he is authorized by the Chairman to communicate; or
  - (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 Law 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 may be 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 or 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 country of such facts as may be necessary to enable the proper relief to be given in cases where such is from tax in Nigeria or from income 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 provision for the exchange of information with that country for the purpose of their relief or preventing 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.

**Imposition of  
Surcharge.**

- 66.** (1) If any officer or former officer of the Service:-
- (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, securities, stores or other property of the Service;
  - (c) Fails or has failed to keep proper accounts or records; or
  - (d) Has failed to make any payment, or is responsible for any delay in the payment of money for 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, and if a satisfactory explanation is not furnished to the Service within a period specified by the Board, 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 deem 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 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.

**Limitation of  
Suits against  
Service  
etc.**

- 67.**
- (1) Subject to the provisions of this Law, the provisions of the Public Officers Protection Act, shall apply in relation to any suit institutedthe against any member, officer or employee of the Service.
  - (2) Any sum of money which by the judgment of any Court has been awarded against the Service shall, 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.
  - (3) No suit shall be commenced against the Executive Chairman or a member of the Board or any other officer or employee of the Internal Revenue Service before the expiration of a period of one month after written notice of intention to commence the suit shall have been served on the Internal Revenue Service by intending plaintiff or his agent.
  - (4) The notice referred to in Sub-Section (3) of this Section shall clearly and explicitly state:
    - (a) the cause of action;
    - (b) the particulars of the claim;
    - (c) the name and place of abode of the intending plaintiff; and

- (d) the relief which he claims.

**Indemnity.**

- 68.** A member of the Board, the Chairman or any officer or employee of the Service shall be indemnified out of the assets of the Service against any liability incurred by him in defending any proceedings, whether civil or criminal if the proceedings was brought against him in his capacity as a Chairman or member of the Board or officer or other employee of the Service.

**PART XI – MISCELLANEOUS PROVISIONS**

**Power to make salary and other running cost.**

- 69.** The Board may with the approval of the Governor, formulate or develop a different salary structure of the staff/officers of the Service to be commensurate to the Service rendered by the service as deemed necessary.

**Directive by the Governor, etc.**

- 70.** The Governor may give to the Service such directives of a general nature or relating generally to matters of policy with regard to the exercise of his functions as he may consider necessary and it shall be the duty of the Service or the Chairman to comply with the directives or cause them to be complied with.

**Power to make regulations.**

- 71.** The Board may, with the approval of the Governor, make regulations for carrying into effect the provisions of this Law and for the due administration of its provisions; and may in particular, 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.
  - (c) Setting out conditions of service and prescribing procedure for appointment and discipline of Staff; and
  - (d) Make regulations for various revenue rates/charges
  - (e) For other incidental matters.

**Savings and  
transitional  
provisional related to  
Staff or employees.**

72. (1) Notwithstanding anything to the contrary in this Law, any Director, employee, staff or officer who immediately before the commencement of this Law, held office in the State Board of Internal Revenue (including the State Internal Revenue Service) referred to in this Law as the former Board) existing immediately before the commencement of this Law and who has been made an offer of employment by the Service shall be deemed to have been transferred to the Service established under this Law, on terms and conditions not less favourable than those obtaining immediately before the commencement of this Law and service or employment in the Former Board shall be deemed to be in the service or employment of the Service, established under this Law for purpose of pension.
- (2) Every Director, Employee, Staff or Officer transferred into the Service by virtue of subsection (1) of this Section shall notify the Service established under this Law in writing, within (60) days after the commencement of this Law or after he receives an offer of appointment on the new Board (whichever is later) of his acceptance and any Director, Employee, Staff or Officer who fails to notify the Service shall be deemed to have rejected the offer.
- (3) Any Director, Employee, Staff or Officer referred to in subsection (2) is deemed to be an employee of the Service established under this Law, beginning on the day that this Law comes into force and ending on the expiry of the period of grace under subsection (2) or on the day of his written refusal and the Service established under this Law is deemed to be his employer for all purposes during that period.
- (4) An employee who is not transferred or who refuses the transfer or a job offer made by the Service established under this Law, as specified in subsection of this Section, shall be transferred to the Office of the Head of the Civil Service of the State for redeployment in the Civil Service within the time specified in subsection (2) of this Section.

**Existing  
Properties and  
Assets.**

73. (1) There shall be vested in the Service all assets, funds, resources and other immovable property which immediately before the commencement of this Law, were vested in the Board existing immediately before the commencement of this Law.
- (2) All rights, Interest/Obligations and liabilities of the former Board existing immediately before the commencement of this Law, under any contract or instrument, or any Law of equity apart from any



contract or instrument, shall by virtue of this Law be assigned to and vested in the Service.

- (3) Any contract or instrument referred to in subsection (2) of this Section shall be of the same force and effect and shall be enforceable as if the Service established under this Law has been named therein or had to be a party there to.
- (4) The Service shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this Law, and all other persons shall as from the commencement of this Law have the same rights, powers and remedies against the Service as they had against the former Board.
- (5) Any proceedings pending or existing immediately before the commencement of this Law against the former Board in respect of any rights, interests, obligations or liability of the former Board may continue, or be commenced and the determination of a Court of Law, tribunal or other authority or person may be enforced by or against the Service.
- (6) Any regulations, order, bye-laws or notices made or issued or deemed to be made or issued by or for the purposes of the former Board existing
  - (a) Immediately before the commencement of this Law shall be deemed to have been made or
  - (b) Issued by or for the purposes of the Board and shall continue in force until revoked or amended; subject to such modifications as may be applicable to the Service established under this Law.

**Continuation and  
completion of  
disciplinary  
Proceedings.**

- 74.**
- (1) As from the commencement of this Law, any disciplinary proceedings pending or existing against any employee of the State, who has opted into the Service of the Board, shall be continued and completed by the Service established under this Law.
  - (2) An appeal or grievances already filed, but which has not been finally disposed of on the coming into force of this Law shall be dealt with and disposed of in accordance with the Civil Service Rules.

**Transfer of rights  
and obligations.**

- 75.** (1) The administration and control of all rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Service established under this Law.
- (2) The administration of any real assets that were immediately before the coming into force of this Law under the administration or administrative responsibility of the former Board or its agencies or bodies for the purposes of that former Board, are hereby transferred to the Service established under this Law.
- (3) All order, rules, regulations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permits, registrations, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Chairman of the former Board or any person under their control shall continue in force as if they were made; or issued by the Governor, the Service established under this Law, the Chairman or an employee of the Service as the case may be, until they expire or are repealed, replaced, reassembled or altered.
- (4) Every reference to the Governor, former Board, Chairman or any person under their control in a document issued in the name of the Governor, former Board, Chairman or employee of the former Board is to be read, unless the context otherwise requires, as a reference to the Governor, Board, Chairman, or an employee of the Board established under this Law, as the case may be.
- (5) Every affidavit sworn to, or document duly certified by an officer of the former Service before the day on which this Section comes into force has the same probative value as if it were sworn to or certified by an employee of the Service on or after that day.

**Relevance of other  
Law P.I.T.A.**

- 76.** (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 Personal Income Tax Act (as amended)
- (2) If the provisions of any other State Law 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 other Law shall to the extent of its inconsistency be void.

**PART XII**  
**CONSTITUTION OF REVENUE TASK FORCE AND TASK COMMITTEE**

**Constitution  
Functions and  
Powers of the  
Revenue Task  
Force.**

77. (1) The Service for the purposes of carrying out its functions and exercising its power under Section 43(a) to (t) or any other provision of this Law, may recommend to the Governor, the constitution of a Revenue Task Force.
- (2) The Governor if satisfied with the recommendation of the Board, may by order constitute a Revenue Task Force comprising members drawn from the Public Service of the State.
- (3) The Revenue Task Force shall carry out such functions and exercise such powers as may be conferred upon it by the order constituting it and may include such functions or powers exercisable by the Board under section 43(c), (e) and (h) or any other provisions of this Law.

**Revenue Task  
Force.**

78. The Revenue Task Force may cause to prosecute any person who contravenes the provisions of Section 35 and 55 of this Law subject to the powers of the Attorney-General.

**Establishment,  
Composition  
of Task Force  
Enforcement  
Committee.**

79. There shall be a Task Force Enforcement Committee of the Board (referred to in this Law as "Task Force Enforcement Committee") which shall comprise:
- (a) Legal Officer to the Service
  - (b) Police
  - (c) State Security Service
  - (d) Nigerian Security & Civil Defence Corp
  - (e) Federal Road Safety Corps
  - (f) TSASS (Marshall)
  - (g) Vehicle Inspection Officer

<b>Functions of the Task Force Enforcement Committee.</b>	<b>80.</b>	<p>The functions of the Task Force Enforcement Committee shall:</p> <p>(a) Enforce all orders made by the competent Court of Law on behalf of the Board.</p> <p>(c) execute any other or warrant to distraint any building, chattels, movable or immovable properties as directed by the competent Court of Law.</p>
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### **PART XIII - ANCILLIARY PROVISIONS**

<b>Entertainment Levy.</b>	<b>81.</b>	There is imposed an Entertainment Levy which shall be payable by users of viewing centers, cinemas, film houses, photo studios, film Production facilities, internet services, paid television and compact disc plates.
<i>Collecting Agent.</i>	<b>82.</b>	The owner, manager or person controlling any of the businesses chargeable to entertainment Tax under this Law (in this part referred to the “collecting Agent”) shall collect for and on behalf of the total amount charged or payable by the user in accordance with the“ provisions of this Law
<i>Registration of Viewing Centers.</i>	<b>83.</b>	<p>(1) All viewing centers, cinemas, film houses, photo studios film production facilities, internet services, paid television businesses and films compact disc plate producers shall within thirty days of the commencement of this Law or on commencement of business whichever is earliest, register with the Internal Revenue Service for the purpose of this Law,</p> <p>(2) A collecting Agent shall produce evidence of registration with the Internal Revenue service as a condition precedent to any contractual relationship with the State Government or any of its ministries, Departments agencies or Local Government Council.</p>
<i>Records and Remittance.</i>	<b>84.</b>	A Collecting Agent shall submit to the Internal Revenue Service monthly returns comprising the sales records of the services rendered, the cashbook, customer ledger or records together with the evidence of remittance of Entertainment Levy for the month within twenty-one (21) days of the succeeding month.
<i>Imposition of</i>	<b>85.</b>	(1) There is imposed a Social Services and Economic Development

*Social Services  
And Economic  
Development  
Levy.*

Levy which shall be payable by all corporate bodies, including banks, hotels and insurance, telecommunications, manufacturing, oil and gas companies and energy companies.

(2) The rate of Social Services and Economic Development Levy imposed by this Law shall be as specified by the service in the schedule to this Law.

*Registration of  
Hotels, etc.*

- 86.** (1) Any hotel, restaurant, eatery, bakery, takeaway, suya spot, shopping mall, store, event center or other similar business shall, within thirty days of the commencement of this Law or on commencement of business, whichever is earlier, register with the Internal Revenue Service for the purpose of this Law.
- (2) A 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, Agencies or Local Government Councils.

*Consumption Tax  
Disposal  
or transfer of business.*

- 87.** (1) Where a hotel, restaurant, eatery, Consumption eatery takeaway, Payable on suya spot, shopping mall, store, event center or other business 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 Internal Revenue Service showing that the amount due at the date of transfer had been paid or that no amount was due.
- (2) A transferee of any restaurant, eatery, bakery, takeaway, suya spot, shopping mall, store, event center and other similar business who fails to comply with the provisions of subsection (1) of this section is liable to pay the amount due to the designated Government account and the provisions of this Law shall apply.
- (3) The transferee of any restaurant, eatery, bakery, takeaway, suya spot, shopping mall, store, event center and other similar business may request from the Internal Revenue Service, a certificate stating that no Consumption Tax is due or stating the amount of Consumption 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 Internal Revenue Service shall issue the certificate within thirty days of

receiving the request or within thirty days after the day on which the relevant records of the business are made available for audit, whichever is later, but in either case, the Internal Revenue Service shall issue the certificate within sixty days after the date of request.

(5) In the absence of willful concealment or fraud, the period of limitation during which the Internal Revenue Service may assess Consumer Tax against a transferor under this section is four years from the date when the transferor

disposed of the Restaurant, eatery, bakery, takeaway, suya spot, shopping mall, store, event center and other similar business or when a determination is made against the transferor, whichever event occurs later.

***Regulations  
under this Part.***

- 88.** The Internal Revenue Service may, from time to time, by order publish in the Gazette issue rules and regulations for the determination, collection, and remittance of Consumption Tax due and for the proper administration of the provisions of this law.

***Taxable Persons  
Liable to  
Presumptive Tax.***

- 89.** (1) The provisions of this Part apply to the category of taxable persons;
- (a) not covered under the Pay-As-You Earn or direct assessment provisions of this Law;
  - (b) Whose income for all practical purposes cannot be ascertained; or
  - (c) Whose financial records of business undertaking are not kept in a manner to enable proper assessment of income tax payable to be readily ascertainable.
- (2) The taxable persons to which the provisions of subsection (1) of this section apply include persons operating micro, small and medium scale businesses on whom a tax known as “presumptive Tax” shall be imposed by the Internal Revenue Service based on the level of activities of the taxable persons in the businesses or enterprises as provided this Law.

***Presumptive  
Tax Registration  
And Presumptive  
Returns.***

- 90.** For the purpose of the Presumptive Tax chargeable on the businesses or enterprises under this law, the Internal Revenue Service shall make available to taxable person, on an annual basis, the Presumptive Tax Registration Form and the Presumptive Tax Returns Form respectively.

***Time of Filing  
Returns.***

- 91.** (1) The taxable persons shall file the returns made available by the Internal Revenue Service on or before ninety days from the commencement of each year.
- (2) Failure by a taxable person to file returns under this section constitutes a contravention of the provisions of this Law.

***Presumptive  
Tax Table.***

- 92.** (1) The Presumptive Tax administered and payable by a taxable person under this law shall be in accordance with the classes of trade, business, vocation and profession set out in the Presumptive Tax Table as provided by the service as contained in the schedule to this Law.
- (2) The Board may make recommendations to the Governor, as may be required, from time to time, for:-

- (a) The review of the Presumptive Tax payable in respect of a trade or business; or
- (b) The amendment of the list of trades or businesses, in the Presumptive Tax Table provided by the service.
- (3) The Service shall by order, publish in the Gazette prescribe the mode and procedures for the payment of the Presumptive Tax by taxable persons under this Part.
- (4) On payment of the Presumptive Tax, the Internal Revenue Service shall issue a Tax Clearance Certificate to the taxable person in accordance with the procedures set out in this Law.

***Surveillance of  
Taxable Persons.***

- 93.** The Internal Revenue Service shall maintain close surveillance of the activities, businesses and operations of taxable persons under this Part to.
- (a) ensure compliance with the provisions of this Part;
  - (b) obtain timely and useful information on the nature, level and volume of business being undertaken;
  - (c) ascertain the appropriate category of business for a taxable person; and
  - (d) Provide necessary guidance and encourage the keeping of records of transactions of activities, businesses and operations.

***Objection to  
Class of  
Business or  
Assessment.***

- 94.** A taxable person who is not satisfied with the class of business imposed or assessment made by the Internal Revenue Service may file an objection with the Internal Revenue Service within thirty days of the receipt of the assessment stating clearly the grounds on which the objection is based.

***Rebate for  
Keeping and  
Maintaining up to  
Record.***

- 95.** A taxable person who keeps and maintains up-to-date records of transactions and files returns within the period specified under this Part is entitled to a rebate of five percent of the Presumptive Date Tax payable.

***Service to  
Provide  
Guidance to  
Taxable  
Persons.***

- 96.** (1) The Internal Revenue Service shall take appropriate measures, including education and enlightenment programs to provide necessary guidance to taxable persons to keep records of transactions to facilitate migration from the payment of Presumptive Tax under this Part to the conventional Pay-As-You-Earn or direct assessment provided for in this Law.
- (2) A taxable person under this part of the law may voluntarily choose to exit from being subject to the provisions of this Part and file requisite returns for assessment to be made under the relevant provisions of this Law.



(3) Where the Internal Revenue Service discovers, based on available records or any other valid record or information that a taxable person ought to be assessed under any other Part of the Law, the Service shall ensure that the taxable person is assessed accordingly.

*Failure to make  
Payment.*

- 97.** A taxable person to whom the provisions of this law apply, who fails or neglects to make payment of the Presumptive Tax assessed on him is liable to pay the sum of five per cent per annum in addition to the Presumptive Tax due and payable.

#### **PART XIV - SCHEDULES**

- 98.** (1) The breakdown of revenue codes, taxes and sources accruing to the State shall be as contained in schedule 1 to this Law.  
(2) The breakdown of revenue codes, taxes and sources accruing to the Local Government Councils shall be as contained in schedule 2 to this Law.  
(3) The presumptive taxes shall be as contained in Schedule 3 to this Law.

*Repeal of the Taraba  
State Board of Internal  
Revenue Law of  
2010.*

- 99.** The Taraba State Board of Internal Revenue Law of 2010 is hereby repealed.

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
0318004001		<b>High Court of Justice</b>		₦
	<b>120204</b>	<i>Fees General</i>		
0318004001	12020401	High Court Fees		500 & Above
0318004001	12020483	Probate Fees		4% of the Principal Sum
	<b>120205</b>	<i>Fines General</i>		
0318004001	12020501	High Court Sundry Fines		Depends on the Offence
0318006001		<b>Sharia Court of Appeal</b>		
	<b>120204</b>	<i>Fees General</i>		
0318006001	12040026	Sharia Court Fees		500.00
	<b>120206</b>	<i>Sales General</i>		
0318006001	12020614	Sharia Court Sales of Forms		500.00
0318007001		<b>Customary Court of Appeal</b>		
	<b>120204</b>	<i>Fees General</i>		
0318007001	12020414	Customary Court Fees		500.00
0215001001		<b>Ministry of Agriculture</b>		
	<b>120209</b>	<i>Rent on Land &amp; Others General</i>		
0215001001	12020901	Rents on Government Land		10t
	<b>120204</b>	<i>Fees General</i>		
0215001001	12020415	Ministerial Tenders Board		10t
0215001001	12020417	Trade Animal Fees	Large Animal	200.00
			Small Animal	50.00
0215001001	12020418	Inspection and Grading Fees		500.00
0215001001	12020419	Hides/Skin Loading Fees		1,000.00
	<b>120201</b>	<i>Licences General</i>		
0215001001	120201210	Fishing Licence		1,000.00 - 2,000.00
0215001001	12020121	Grazing Reserve Settlement Permit		10t
0215001001	12020116	Produce Merchant License	Cocoa	100,000.00/merchant
0215001001	12020117	Animal Health Certificate Licenses		10t
0215001001	12020110	Cattle Dealers License	Large Animal	5,000.00
			Small Animal	3,000.00
0215001001	12020112	Dog Licenses		500.00
0215001001	12020118	Abattoir Slaughter License		5,000.00
0215001001	12020122	Hides/Skin Loading License	Large Animal	100.00
			Small Animal	50.00

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
0215001001	12020111	Dried Fish and Meat License		500.00 - 1,000.00 ₦
0215001001	12020703	Earnings General Earnings from Hiring of Plants & Equipments	Tipper Roller Grade Lorry Tude - Well Wash Bore	8,000.00 40,000.00 70,000.00 8,000.00 50,000.00 20,000.00
	120206	Sales General		
0215001001	12020605	Sales of Veterinary Vaccines		10t
0215001001	12020615	Sales of Veterinary Drugs		10t
0222001001		Ministry Commerce & Industries		
	120209	Rent on Land & Others General		
0222001001	12020906	Rent from Trade Fair Complex		30,000.00
0222001001	12020907	Rent from Stores @ Yola		10t
	120204	Fees General		
0222001001	12020420	Registration of Business Premises	Urban Rural	10,000.00 5,000.00
0220008001		Board of Internal Revenue		
	120101	Personal Taxes General		
0220008001	12010101	Pay As You Earn (PAYE)	Regulated by Personal Income Tax Act	7%, 11%, 15%, 19%, 21% & 24% On Chargeable Income
0220008001	12010102	Direct Assessment	Regulated by Personal Income Tax Act	7%, 11%, 15%, 19%, 21% & 24% On Chargeable Income
0220008001	12010103	Entertainment Tax	Monthly	5% of the Contract Sum
0220008001	12010104	Withholding Tax		2,000.00
0220008001	12010105	Pool Betting/Casino Stamp Duties		2,000.00
0220008001	12010106	Property Tax (State Share)		10t
0220008001	12010107	Capital Gains Tax	Regulated by Federal Law	Capital Gains Tax Act
0220008001	12010108	Stamp Duties Fees	Regulated by Federal Law	Stamp Duties Act
0220008001	12010109	Development Levy		100.00
	120204	Fees General		
0220008001	12020421	Motor Vehicle Registration & Weighing Fees	Centrally Regulated	Federal Joint Tax Board
0220008001	12020402	Contract Agreement Processing Fees		1.5% of the Contract Sum

State Government revenue sources, code and rates



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
				₦
0220008001	12020422	Motor Vehicle Charges		1,250.00
0220008001	120204165	Registration Booklet		550.00 - 750.00
0220008001	120204166	Conductor & Drivers' Badge		250.00
0220008001	120204167	Side Stickers		750.00
			Taxes	750.00
			Buses	750.00
			Pick Up	750.00
			L - Trucks	750.00
			Lorries	750.00
0220008001	120204168	SMS Alert		
	<b>120205</b>	<b>Fines General</b>		
0220008001	12020502	Penalty for Offences		20.00
	<b>120201</b>	<b>Licences General</b>		
0220008001	12020123	Motor Vehicle Licence		2,500.00
0220008001	12020124	Driving Licence & Learners Permit	Centrally Regulated	Fed. Joint Tax Board
0220008001	12020125	Certificate of Road Worthiness		1,250.00
0220008001	12020126	Road Worthiness Validity Tag		550.00
0220008001	12020138	Hackney Carriage Permit		
			Taxes	1,500.00
			Buses	1,500.00
			Pick Up	2,500.00
			L - Trucks	2,500.00
			Lorries	3,200.00
0220008001	12020139	Riders Card		1,000.00
	<b>120206</b>	<b>Sales General</b>		
0220008001	12020616	Sales of Vehicle Number Plates		12,500.00
0220008001	12020705	Earnings from Conference Hall		2,000.00
0260001001		<b>Bureau for Lands &amp; Survey</b>		
	<b>120204</b>	<b>Fees General</b>		
0260001001	12020424	Preparation Fees on C of O	(a) Preparation Fee	5,000.00
			(a) Registration Fee	5,000.00
			Residential	1,000.00
			Commercial	1,000.00
			Industrial	10,000.00
0260001001	12020425	Application Fees for SRO	Agriculture (Excluding Grazing Lands)	1,000.00

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
				₦
		Grazing		1,000.00
		Religious		1,000.00
		Educational		1,000.00
		Mining/Quarrying		10,000.00
		<b>Application Fee (Non Refundable Deposit) in all Local Govt. Hqtrs &amp; Other Declared Urban Centres of the State</b>		
		Residential		10,000.00
		Commercial:		
		A (Petrol Filling Station)		75,000.00
		B (Banks/Financial Institutions)		70,000.00
		C (Warehouse, Hotels, Cinemas)		35,000.00
		D (Retail Shops, Pharmaceutical Stores)		25,000.00
		Industrial		70,000.00
		Agriculture (Excluding Grazing Lands)		20,000.00
		Grazing		50,000.00
		Religious		10,000.00
		Educational:		
		A' Tertiary Institutions		50,000.00
		B' Secondary Schools		25,000.00
		C' Primary Schools		15,000.00
		Mining/Quarrying		50,000.00
		<b>Application Fee (Non Refundable Deposit) in all Non - Urban Centres (Area, Areas):</b>		
		Residential		7,500.00
		Commercial:		
		A (Petrol Station)		50,000.00
		B (Banks/Financial Institutions)		15,000.00
		C (Warehouse, Hotels, Cinemas)		15,000.00
		D (Retail Shops, Pharmaceutical Stores)		15,000.00
		Industrial		25,000.00
		Agriculture (Excluding Grazing Lands)		20,000.00
		Grazing		50,000.00
		Religious		10,000.00
		Educational:		
		A' Tertiary Institutions		10,000.00
		B' Secondary Schools		10,000.00

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MIDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
				₦
0260001001	12020409	Deeds Registration Fees	C' Primary Schools	10,000.00
0260001001	12020423	Tender Fees	Mining/Quarrying	30,000.00
0260001001	12020426	Search Fees		5,000.00
0260001001	12020427	Certified True Copy Fees	10t	5,000.00
	<b>120209</b>	<b>Rent on Land &amp; Others General</b>		5,000.00
0260001001	12020902	Rents & Premium on the Alloc. of Land	Premium on Special Ground	
			Commercial	10,000.00
			Industrial	10,000.00
			Petrol Station	6,000.00
			Agriculture/Grazing	3,000.00
			Educational	3,000.00
			Mining	3,000.00
	<b>120206</b>	<b>Sales General</b>		
0260001001	12020617	Sales of Maps	Topography Per Copy	5,000.00
0260002001		<b>Office of the Surveyor - General</b>		
0260002001	12020410	Survey Bill		20,000.00
0260002001	12020428	Deposition of Survey Plan with SG		2,000.00
	<b>120205</b>	<b>Fines General</b>		
0260002001	12020503	Charges on Penalties (Beacon Heads)		
0140001001		<b>State Auditor General</b>		
	<b>120213</b>	<b>Re - Imbursement General</b>		
0140001001	12021301	Registration of Private Auditors		10,000.00
0517001001		<b>Ministry of Education</b>		
	<b>120204</b>	<b>Fees General</b>		
0517001001	12020429	Examination Fees (Mock)		1,600.00
0517001001	12020430	JSCE Examination Fees		1,100.00
0517001001	12020431	Registration of Private Schools		15,000.00
0517001001	12020432	Application Form for Est. of Private Schools		10,000.00
0517001001	12020433	Renewal of Registration of Private Schools		600.00
0521001001		<b>Ministry of Health</b>		
	<b>120204</b>	<b>Fees General</b>		
0521001001	12020434	Examination Fees	Non - Indigene	10,000.00

State Government revenue sources, code and rates



**SCHEDULE 1**  
**TARABA STATE MODERNIZE REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS**

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
				N
0521001001	12020435	Registration & Renewal of Laboratory	Indigene	2,000.00
0521001001	12020436	Health Inst. Lodging Fees	Per Annum	5,000.00 - 3,000.00
0521001001	12020437	State Operation Fees for Pharm/Chemist Shop		200.00
0521001001	12020438	Private Hosp./Clinic Reg. & Renewal		1,500.00
0521001001	12020439	Yellow Cards Fees		10,000 - 7,000 - 4,500
0521060001		<b>College of Health Technology, Takum</b>		5,000.00
	<b>120204</b>	<b>Fees General</b>		
0521106001	1202044011	Tuition Fee	Indigene (Across All Courses)	5,000.00
			Non - Indigene (Across All Courses)	20,000.00
0521106001	1202044012	Administrations Charges	<b>DCH</b>	
			Indigene (Including Other Courses)	5,000.00
			Non - Indigene (Including Other Courses)	10,000.00
			<b>CCH/EHA</b>	
			Indigene	4,000.00
			Non - Indigene	8,000.00
			<b>ND/HND</b>	
			Indigene	6,000.00
			Non - Indigene	12,000.00
			Indigene (Across All Courses)	1,500.00
			Non - Indigene (Across All Courses)	1,500.00
0521106001	1202044013	NECO/WAEC Verification	Indigene (Across All Courses)	1,000.00
			Non - Indigene (Across All Courses)	1,000.00
0521106001	1202044014	Caution Fee	<b>DCH</b>	
			Indigene (Including Other Courses)	3,000.00
			Non - Indigene (Including Other Courses)	3,000.00
0521106001	1202044015	Examination Fee	<b>CCH/EHA</b>	
			Indigene	2,000.00
			Non - Indigene	2,000.00
			<b>ND/HND</b>	
			Indigene	4,000.00
			Non - Indigene	4,000.00
0521106001	1202044016	Sports Equipment	Indigene (Across All Courses)	1,000.00
			Non - Indigene (Across All Courses)	1,000.00
0521106001	1202044017	Practical Supervision	<b>DCH</b>	

State Government revenue sources, code and rates

**SCHEDULE 1**  
**TARABA STATE MODERNIZE REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS**

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
			Indigene (Including Other Courses)	N
			Non - Indigene (Including Other Courses)	3,000.00
			<b>CCH/EHA</b>	3,000.00
			Indigene	2,000.00
			Non - Indigene	2,000.00
			<b>ND/HND</b>	4,000.00
			Indigene	4,000.00
			Non - Indigene	4,000.00
			<b>DCH</b>	
			Indigene (Including Other Courses)	2,000.00
0521106001	1202044018	Laboratory Reagents/Equipment	Non - Indigene (Including Other Courses)	2,000.00
			<b>MLT/T.HEALT/Dx Cont./ND Comptr/ND Ent/H.Mgt</b>	
			Indigene	4,000.00
			Non - Indigene	4,000.00
			<b>DCH</b>	
			Indigene (Including Other Courses)	1,200.00
			Non - Indigene (Including Other Courses)	1,200.00
			<b>PDHIM/Food Hygn/Cert. Radiography</b>	
			Indigene	1,500.00
			Non - Indigene	1,500.00
			Indigene (Across All Courses)	1,500.00
0521106001	1202044020	Maintenance Fee	Non - Indigene (Across All Courses)	2,000.00
0521106001	1202044021	Medical Fee	Indigene (Across All Courses)	1,300.00
			Non - Indigene (Across All Courses)	1,500.00
			Indigene (Across All Courses)	650.00
			Non - Indigene (Across All Courses)	750.00
			Indigene (Across All Courses)	750.00
			Non - Indigene (Across All Courses)	750.00
			Indigene (Across All Courses)	750.00
			Non - Indigene (Across All Courses)	750.00
			Indigene (Across All Courses)	750.00
			Non - Indigene (Across All Courses)	750.00
			Indigene (Across All Courses)	750.00
0521106001	1202044022	Library Charges	Non - Indigene (Across All Courses)	750.00
0521106001	1202044023	Departmental Registration	Indigene (Across All Courses)	750.00
0521106001	1202044024	Student Handbook	Non - Indigene (Across All Courses)	750.00
0521106001	1202044025	Entrepreneurship Fee	Indigene (Across All Courses)	650.00
0521106001	1202044026	Student I.D Card & Name Tag	Non - Indigene (Across All Courses)	1,500.00
0521106001	1202044027	Matriculation Fee	Indigene (Across All Courses)	750.00
			Non - Indigene (Across All Courses)	750.00

State Government revenue sources, code and rates



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
0521106001	1202044028	Acceptance Fee	Indigene (Across All Courses) Non - Indigene (Across All Courses) Indigene (Across All Courses) Non - Indigene (Across All Courses)	₦ 6,400.00 6,400.00 2,000.00 2,000.00
0521106001	1202044029	Development Levy		
<b>120206 Sales General</b>				
0521106001	12020618	Sales of Forms		10t
0513001001		<b>Ministry of Social Development</b>		
<b>120204 Fees General</b>				
0513001001	12020441	Registration of Public Collections		600.00
<b>120201 Licences General</b>				
0513001001	12020106	Reg. & Renewal of Clubs & Associations	On and Off Licence	1,000.00 1,000.00
0513001001	12020127	Lodging/Liquor Licence	Whole Sale	5,000.00
			Traven	4,000.00 6,000.00 30,000.00 3,000.00 600.00
0513001001	12020128	Auctioneer Licence		
0513001001	12020129	Pools Betting & Game Machine Licence		
0513001001	12020130	Cinematography/Satellite/Video Licence		
0513001001	12020131	Snooker Licence		
0124007001		<b>Home Affairs &amp; Special Services</b>		
<b>120204 Fees General</b>				
0124007001	12020406	Fire Safety Certificate Fees		1,000.00
0125001001		<b>Office of the Head of Service (Career Mgt)</b>		
<b>120208 Rent on Government Buildings General</b>				
0125001001	12020804	Hiring of Conference Hall		20,000.00
0517054001		<b>Post Primary Schools Management Board</b>		
<b>120204 Fees General</b>				
0517054001	12020442	Tuition Fees (Senior Sec. Schools)	Per Term	1,000.00
0517054001	12020443	Feeding Fees (Post Primary Schools)	Per Term for Day Students Per Term for Boarding Students	500.00 1,500.00 500.00
0517054001	12020444	Registration Fees (Post Primary Schools)	Yearly	500.00
0517054001	12020445	Games Fees	Termly	100.00
0517054001	12020446	Guidance & Counseling Fees	Termly	100.00
<b>120206 Sales General</b>				
0517054001	12020619	Sales of Employment/contract Reg. Forms		1,000.00

State Government revenue sources, code and rates

## SCHEDULE 1

Category	Rate
	₹
Registration	5,000.00
Renewal	3,000.00
	100.00
	50,000.00
	160,000.00
	10,000.00
	3,000.00
	2,000.00
Hiring of Pool Site	
Gym Membership Registration	
Hiring of Stores	
Depending on Estimated Contract Sum	Varies
A	250,000.00 P.A
B	200,000.00 P.A
C	150,000.00 P.A
D	100,000.00 P.A
E	50,000.00 P.A
<b>Latentite Sample:</b>	
a. Sampling of Latentite from Pit	20,000.00
b. Grading (Sieve Analysis)	5,000.00
c. Atterberg's Limit Tests	3,000.00
d. Linear Shrinkage Test	3,000.00
e. Moisture Content Test	2,000.00
<b>f. Compaction Test:</b>	
B.S Light	10,000.00
B.S Heavy	12,000.00
AAASHTO	12,000.00
g. C.B.R	10,000.00
h. In - Situ Density Test C.7.5m	4,500.00
<b>Concrete Cube Test:</b>	
a. Specimen (50mmx150mm) Slump Test & Compaction -	
Factor Test	5,000.00
3 days curing	2,000.00

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State Government revenue sources, code and rates



**SCHEDULE 1**  
**TARABA STATE MODERNIZE REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAs**

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
		<b>Ministry of Housing</b>		N
0253010001	<b>120206</b>	<b>Sales General</b>		
	12020613	Sales of Government Quarters		10t
0253010001	<b>120204</b>	<b>Fees General</b>		
	12020454	Property Rating		8,000.00 - 15,000.00
0253010001	<b>120208</b>	<b>Rent on Government Buildings General</b>		
	12020801	Rent from Govt. Quarters	Legislative Quarters	10t
			Old Commissioners Qtrs	60,000.00 P.A
			Owonyi Quarters	36,000.00 P.A
			Old Magami Quarters	18,000.00 P.A
			New Magami Quarters	36,000.00 P.A
			Mayo Gwoi Quarters (3br)	10t
			Mayo Gwoi Quarters (2br)	10t
			Sintali Quarters (1br)	12,000.00 P.A
			State Low Cost (1br)	10t
			State Low Cost (2br)	10t
			Local Govt. Estate (1br)	10t
			Local Govt. Estate (2br)	10t
	<b>120207</b>	<b>Earnings General</b>		
0253010001	12020701	Consultancy Services to MDAs		10t
	<b>120209</b>	<b>Rent on Land &amp; Others General</b>		
0253010001	12020910	Earnings from Mgt Facilities		10t
0236004001	<b>120204</b>	<b>Taraba State Arts Council</b>		
	<b>Fees General</b>			
0236004001	12020455	Registration of Cultural Association	Registration	5,000.00
			Renewal	3,000.00
	<b>120206</b>	<b>Sales General</b>		
0236004001	12020620	Sales of Arts & Craft		3,000.00
	<b>120208</b>	<b>Rent on Government Buildings General</b>		
0236004001	12020807	Hiring of State Band		5,000.00
0236004001	12020808	Hiring of Cultural Troupe		10,000.00
0517019001		<b>College of Education, Zing</b>		
	<b>120204</b>	<b>Fees General</b>		
0517019001	12020456	Student Registration Fees	<b>Pre - NCE</b>	
			Indigene	1,000.00

State Government revenue sources, code and rates

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
			Non - Indigene	₦ 4,000.00
			<b>NCE I</b>	
			Indigene	1,000.00
			Non - Indigene	4,500.00
			<b>NCE II</b>	
			Indigene	1,000.00
			Non - Indigene	4,500.00
			<b>NCE III</b>	
			Indigene	1,000.00
			Non - Indigene	4,000.00
			<b>Pre - NCE</b>	
			Indigene	4,000.00
			Non - Indigene	7,000.00
			<b>NCE I</b>	
			Indigene	5,000.00
			Non - Indigene	7,000.00
			<b>NCE II/III</b>	
			Indigene	5,000.00
			Non - Indigene	7,000.00
			Indigene	12,000.00
			Non - Indigene	12,000.00
				10t
				10t
			<b>Pre - NCE</b>	
			Indigene	1,500.00
			Non - Indigene	4,000.00
			<b>NCE I</b>	
			Indigene	1,500.00
			Non - Indigene	4,000.00
			<b>NCE II/III</b>	
			Indigene	1,500.00
			Non - Indigene	4,000.00
			<b>Pre - NCE</b>	
			Indigene	1,000.00
			Non - Indigene	2,000.00
			<b>NCE I</b>	

State Government revenue sources, code and rates

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
			Indigene	N
			Non - Indigene	
			<b>NCE II/III</b>	
			Indigene	1,500.00
			Non - Indigene	2,500.00
			<b>Pre - NCE</b>	
			Indigene	2,000.00
			Non - Indigene	2,500.00
			<b>NCE I</b>	
			Indigene	1,500.00
			Non - Indigene	2,500.00
			<b>NCE II/III</b>	
			Indigene	1,500.00
			Non - Indigene	2,500.00
			Indigene	
			Non - Indigene	
0517019001	12020464	Practical Charges VTE	Indigene	10t
			Non - Indigene	10t
0517019001	12020465	Matriculation Fees		10t
0517019001	12020467	Laboratory Fees		10t
0517019001	12020468	Contractors Registration Fees		10t
0517019001	12020469	Sales of Journal & Publication		10t
0517019001	12020470	Tender Fees		10t
0517019001	12020471	Medical Consultancy Fees	<b>Pre - NCE</b>	
			Indigene	2,000.00
			Non - Indigene	2,500.00
			<b>NCE I</b>	
			Indigene	2,500.00
			Non - Indigene	2,500.00
			<b>NCE II/III</b>	
			Indigene	2,500.00
			Non - Indigene	2,500.00
			<b>Pre - NCE/NCE I</b>	
			Indigene	750.00
0517019001		Exams Ethics	Non - Indigene	750.00
			<b>Pre - NCE/NCE I</b>	
0517019001		Student's Handbook	Indigene	1,000.00
			Non - Indigene	1,000.00

State Government revenue sources, code and rates



# SCHEDULE 1

## TARABA STATE MODERNIZE REVENUE SOURCES BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
0517019001		Medical Check - Up	<i>Pre - NCE/NCE I/NCE II</i> Indigene	N
			Non - Indigene	1,000.00
0517019001		Verification of Results	<i>Pre - NCE/NCE I/NCE II</i> Indigene	1,000.00
			Non - Indigene	1,500.00
0517019001		Scratch Card	<i>Pre - NCE/NCE I/NCE II/NCE III</i> Indigene	2,000.00
			Non - Indigene	5,000.00
0517019001		Acceptance Fee	<i>Pre - NCE/NCE I</i> Indigene	1,000.00
			Non - Indigene	2,000.00
0517019001		Orientation Fee	<i>Pre - NCE/NCE I</i> Indigene	2,000.00
			Non - Indigene	2,000.00
0517019001		Development Levy	<i>Pre - NCE/NCE I/NCE II</i> Indigene	1,000.00
			Non - Indigene	1,000.00
0517019001		Teaching Practice Fee	<i>NCE III</i> Indigene	1,000.00
			Non - Indigene	2,000.00
			<i>NCE II</i> Indigene	3,000.00
			Non - Indigene	3,000.00
			<i>NCE III</i> Indigene	4,000.00
			Non - Indigene	4,000.00
0517019001	12020466	Convocation Fees	<i>NCE III</i> Indigene	2,000.00
			Non - Indigene	2,000.00
0517019001	12020472	Sundry Fees		10t
0517019001	12020450	Miscellaneous		10t
0517019001	12020911	Rent on Land & Others General		10t
0517019001	12020911	Rent of College Quarters		10t
0517019001	12020621	Proceeds from Sales of Admission Forms		10t

State Government revenue sources, code and rates

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
0517019001	12020622	Students ID Card	<i>Pre - NCE</i> Indigene Non - Indigene <i>NCE I</i> Indigene Non - Indigene	N 750.00 750.00 750.00 750.00
0517019001	12020604	Sales of Condemned Store		10t
0517019001	12020607	Sales of Consultancy Reg. Forms		10t
0517019001	12020608	Sales of Improve Seeds/Chemicals		10t
0517019001	12020609	Proceeds from Sales of Farm Produce		10t
0517019001	12020610	Proceeds from Goods by Public Auction		10t
0517019001	12020623	Proceeds from Drugs & Medications		10t
0517019001	12021215	<i>Interest Earned General</i> Other Income (Miscellaneous Fees)		10t
0517019001	12020701	<i>Earnings General</i> Earnings from Consultancy Services		10t
0517019001	12020702	Earnings from Laboratory Services		10t
0517019001	12020703	Earnings from Use of Govt. Vehicles		10t
0517019001	12020704	Earnings from Use of Govt. Halls		10t
0517019001	12020705	Earnings from Medical Services		10t
0517019001	12020706	Earnings from Guest Houses		10t
0517019001	12020707	Earnings from Commercial Activities		10t
0517019001	12020812	<i>Rent on Government Buildings General</i> Rent of Conference Centres		10t
0517019001	12020813	Rent on Govt. Land		10t
0517019001	12020814	Rent on Govt. Properties		10t
0517019001	12021001	<i>Repayments General</i> Motor Vehicle Advances		10t
0517019001	12021005	Refunds		10t
0517019001	12021101	<i>Investment Income General</i> Operating Surplus		10t
0517019001	12021103	Other Investment Income		10t
0517019001	12021302	<i>Re - Imbursement General</i> Audit Fees		10t
0215021001		College of Agriculture, Jalingo		



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
	<b>120204</b>	<b>Fees General</b>		N
0215021001	12020473	Game Fees	Indigene	300.00
			Non - Indigene	300.00
			HND - Indigene	5,000.00
			HND - Non Indigene	7,000.00
			ND - Indigene	5,000.00
			ND - Non Indigene	7,000.00
			Pre ND - Indigene	5,000.00
			Pre ND - Non Indigene	7,000.00
			Cert. - Indigene	5,000.00
			Cert. - Non Indigene	7,000.00
			HND	7,000.00
			ND 1	1,500.00
			Pre - ND	1,500.00
			Certificate Course	1,500.00
			Indigene	5,000.00
			Non - Indigene	5,000.00
0215021001	12020476	Boarding/Accommodation Fees		10t
0215021001	12020477	Consultancy Service Unit	Indigene	500.00
			Non - Indigene	500.00
0215021001	120204792	Verification	Indigene	1,000.00
			Non - Indigene	1,000.00
0215021001	120204803	Acceptance Fees	Indigene	1,500.00
			Non - Indigene	1,500.00
0215021001	120204814	External Moderation Fees	Indigene	1,500.00
			Non - Indigene	1,500.00
0215021001	120204825	Practical Charges	Indigene	1,700.00
			Non - Indigene	1,700.00
	<b>120209</b>	<b>Rent on Land &amp; Others General</b>		250.00 Per Month
0215021001	12020915	Rent of College Quarters		
	<b>120206</b>	<b>Sales General</b>		
0215021001	12020624	Sales of Application Forms		5,000.00
	<b>120212</b>	<b>Interest Earned General</b>		
0215021001	12021212	Other Income		Varies
0517018001		<b>Taraba State Polytechnic, Suntai</b>		
	<b>120204</b>	<b>Fees General</b>		
0517018001	12020478	Game Fees	Indigene	1,000.00

State Government revenue sources, code and rates

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
				N
			Non - Indigene	1,000.00
			Non - Nigerian	10t
0517018001	12020479	Registration Fees	Indigene	1,000.00
			Non - Indigene	1,000.00
			Non - Nigerian	10t
0517018001	12020480	Tuition Fees	<b>Indigene:</b>	
			Clerical Officer Course	3,000.00
			Certificate Course	3,000.00
			Diploma Course	3,000.00
			LMB Science	2,110.00
			LMB Arts	2,050.00
			Pre - Science Course	1,850.00
			Remedial Science	1,850.00
			Remedial Arts	1,750.00
			<b>Non - Indigene:</b>	
			Clerical Officer Course	12,000.00
			Certificate Course	12,000.00
			Diploma Course	12,000.00
			LMB Science	4,500.00
			LMB Arts	3,850.00
			Pre - Science Course	3,710.00
			Remedial Science	3,450.00
			Remedial Arts	2,950.00
			<b>Non - Nigerian:</b>	
			Clerical Officer Course	20,000.00
			Certificate Course	20,000.00
			Diploma Course	20,000.00
			LMB Science	8,620.00
			LMB Arts	7,450.00
			Pre - Science Course	7,570.00
			Remedial Science	7,050.00
			Remedial Arts	6,050.00
			<b>PGD</b>	
			ADC	35,350.00
			DC	20,350.00
			CC	17,600.00
0517018001	12020481	Fees from Consultancy Unit		7,350.00

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate N
			<b>Short Term Training</b>	
0517018001	12020482	Boarding Charging/Fees	Indigene	5,350.00
			Non - Indigene	5,000.00
			Non - Nigerian	5,000.00
0517018001	12020483	Students Handbook Fees	Indigene	100
			Non - Indigene	1,000.00
			Non - Nigerian	1,000.00
0517018001	12020484	Acceptance Fees	Indigene	1,000.00
			Non - Indigene	1,000.00
			Non - Nigerian	1,000.00
0517018001	12020485	Administrations Fees	Indigene	1,000.00
			Non - Indigene	1,000.00
			Non - Nigerian	1,000.00
0517018001	12020486	Examination Fees	Indigene	1,000.00
			Non - Indigene	1,000.00
			Non - Nigerian	1,000.00
			Indigene Course with Practicals	1,000.00
			Indigene Course without Practicals	1,000.00
			Non - Indigene Course with Practicals	1,000.00
			Non - Indigene Course without Practicals	1,000.00
			Non - Nigerian Course with Practicals	1,000.00
			Non - Nigerian Course without Practicals	1,000.00
0517018001	12020487	Library Charges/Fees	Indigene	1,000.00
			Non - Indigene	1,000.00
			Non - Nigerian	1,850.00
0517018001	12020488	Internet Access Service Fees		1,000.00
0517018001	12020489	Log Book		3,000.00
0517018001	12020490	Students Welfare		600.00
0517018001	12020491	Caution Deposit		3,000.00
0517018001	12020492	NHIS Fees	Indigene	250.00
0517018001	12020493	First Aid Fees	Non - Indigene	250.00
			Non - Nigerian	250.00
0517018001	12020494	Verification Fees	Indigene	1,000.00
			Non - Indigene	1,000.00
			Non - Nigerian	1,000.00
0517018001	12020495	Field Trip Fees		800.00
0517018001	12020496	Facility Maintenance Fees		1,000.00
0517018001	12020497	Hostel Maintenance Fees		500.00

State Government revenue sources, code and rates



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAs

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
				N
0517018001	12020498	Laboratory Fees		1,000.00
0517018001	12020499	Medical Consultancy Fees		2,500.00
0517018001	120204100	Realms of A4 Paper Charges	10t	
0517018001	120204101	Resit/Retake	10t	
0517018001	120204102	Practical Charges		1,500.00
0517018001	120204103	Certificate/ Transcript		4,500.00
	<b>120206</b>	<b>Sales General</b>		
0517018001	12020625	Sales of Admission Forms		5,500.00
0517018001	12020626	Sales of Employment Forms	10t	
0517018001	12020627	Sales of Commercial Unit	10t	
0517018001	12020628	Student I.D Cards	Indigene Non - Indigene Non - Nigerian	1,000.00 1,000.00 1,000.00
	<b>120213</b>	<b>Re - Imbursement General</b>		
0517018001	12021313	Other Income		Varies
0112003001		<b>House of Assembly Service Commission</b>		
	<b>120204</b>	<b>Fees General</b>		
0112003001	120204104	Tender Fees	10t	
	<b>120206</b>	<b>Sales General</b>		
0112003001	12020629	Sales of APER/ Employment Forms	10t	
0234056001		<b>State Commercial Motorcycle Monitoring Agency</b>		
	<b>120204</b>	<b>Fees General</b>		
0234056001	120204105	Registration of Commercial Tricycles/Motorcycles		2,000.00
	<b>120206</b>	<b>Sales General</b>		
0234056001	12020630	Sales of Reflective Jackets	Varies with the Cost of Production	Varies
0517021001		<b>Taraba State University, Jalingo</b>		
	<b>120204</b>	<b>Fees General</b>		
0517021001	120204106	Tuition Fees		
		<b>UNDERGRADUATE</b>		
		Indigene		23,000.00
		Non Indigene		43,000.00
		<b>LAW, LLB</b>		
		Indigene		65,000.00
		Non Indigene		115,000.00
		<b>BSc NURSING</b>		
		Indigene		65,000.00

State Government revenue sources, code and rates

**SCHEDULE 1**  
**TARABA STATE MODERNIZE REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS**

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
			Non Indigene	N
			<b>SANDWICH</b>	115,000.00
			Indigene	45,000.00
			Non Indigene	85,000.00
			<b>PGD</b>	
			Indigene	85,000.00
			Non Indigene	115,000.00
			<b>POST GRADUATE</b>	
			Indigene	145,000.00
			Non Indigene	217,000.00
			<b>DIPLOMA</b>	
			Indigene	45,000.00
			Non Indigene	65,000.00
			<b>IJAMB/ PRELIMS</b>	
			Indigene	45,000.00
			Non Indigene	65,000.00
			Indigene (Across All Courses)	
0517021001	120204107	Registration/Documentation	Non - Indigene (Across All Courses)	2,000.00
0517021001	120204108	GST/Research	<b>POST GRADUATE</b>	
			Indigene	4,000.00
			Non Indigene	4,000.00
			Indigene (Across Other Courses)	1,000.00
			Non - Indigene (Across Other Courses)	1,000.00
			Indigene (Across All Courses)	10t
0517021001	120204109	Post JAMB Registration	Indigene (Across All Courses)	2,500.00
0517021001	120204110	Clinic Registration	Non - Indigene (Across All Courses)	2,500.00
0517021001		Health Insurance Premium	Indigene (Across All Courses)	2,500.00
			Non - Indigene (Across All Courses)	
0517021001	120204111	Staff School		10t
0517021001	120204112	Fees from Consultancy Programme		10t
0517021001	120204113	Demonstration, Entrepreneurship & Farm	Indigene (Across All Courses)	1,500.00
0517021001	120204114	MIS	Non - Indigene (Across All Courses)	2,500.00
0517021001			Indigene (Across All Courses)	2,500.00
0517021001	120204115	Sports	Non - Indigene (Across All Courses)	2,500.00
0517021001	120204116	Online Registration	Indigene (Across All Courses)	2,500.00

State Government revenue sources, code and rates

**SCHEDULE 1**  
**TARABA STATE MODERNIZE REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS**

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
				N
0517021001	120204117	Library Fees	Non - Indigene (Across All Courses)	2,500.00
			Indigene (Across All Courses)	1,000.00
0517021001	120204118	Hostel Maintenance Fees	Non - Indigene (Across All Courses)	1,000.00
			Indigene (Across All Courses)	3,000.00
0517021001	120204119	Examination Fees	Non - Indigene (Across All Courses)	3,000.00
			Indigene (Across All Courses)	2,000.00
0517021001	120204120	Development Levy	Non - Indigene (Across All Courses)	2,000.00
			Indigene (Across All Courses)	3,000.00
0517021001	120204121	Boarding Charging/Fees	Non - Indigene (Across All Courses)	10t
			Indigene (Across All Courses)	1,500.00
0517021001	120204122	University Journals	Non - Indigene (Across All Courses)	1,500.00
			Indigene (Across All Courses)	1,000.00
0517021001	120204123	Technology Subscription	Non - Indigene (Across All Courses)	1,000.00
			Indigene (Across All Courses)	1,000.00
0517021001	120204124	Faculty/Department Fees	Non - Indigene (Across All Courses)	1,000.00
			Indigene (Across All Courses)	2,500.00
0517021001	1202041250	Faculty Maintenance Fee	Non - Indigene (Across All Courses)	2,500.00
			Indigene (Across All Courses)	1,500.00
0517021001	1202041251	Security	Non - Indigene (Across All Courses)	1,500.00
			Indigene (Across All Courses)	1,500.00
0517021001	1202041252	Result & Certificate Verification	Non - Indigene (Across All Courses)	1,500.00
			Indigene (Across All Courses)	1,500.00
0517021001	1202041253	Counselling & Guidance	Non - Indigene (Across All Courses)	1,500.00
			Indigene (Across All Courses)	1,000.00
	<b>120206</b>	<b>Sales General</b>	Indigene (Across All Courses)	1,000.00
0517021001	12020631	Oreintation/Student Handbook	Non - Indigene (Across All Courses)	1,000.00
			Indigene (Across All Courses)	1,000.00
0220001001		<b>Ministry of Finance &amp; Economic Development</b>		
	<b>120204</b>	<b>Fees General</b>		
	120204125	Contract Registration & Renewal	A	250,000.00
			B	200,000.00
			C	150,000.00
			D	100,000.00
			E	50,000.00
0125005001		<b>Office of the HOS (Establishment &amp; Records)</b>		



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
	<b>120206</b>	<b>Sales General</b>		<b>N</b>
0125005001	12020632	Sales of Evaluation & Record of Service Forms		1,000.00
0125009001	12020633	Sales of APER Forms		500.00
0125005001	12020634	Sales of Journals & Publications		500.00
0125005001	12020635	Sales of Form K	10t	
0125005001	12020636	Sales of Option of Retirement Forms		500.00
0125005001	12020637	Sales of Statement of Account	10t	
0125005001	12020638	Sales of Financial Instruction/Regulation	10t	
0125005001	12020639	Contract Forms	10t	
0125005001	12020640	Next of Kin Forms	10t	
0125005001	12020641	Leave Forms	10t	
0125005001	12020642	Certificate of Service		
0125005001	12020643	Acting Appointment forms		1,000.00
0215110001		<b>Taraba Agric. Produce Marketing Agency</b>		
	<b>120206</b>	<b>Sales General</b>		
0215110001	12020643	Grains Sales	10t	
	<b>120208</b>	<b>Rent on Government Buildings General</b>		
0215110001	12020809	Hiring of Trucks		
0236052001		<b>Taraba State Tourism Board</b>		
	<b>120207</b>	<b>Earnings General</b>		
0236052001	12020708	Earning from Culture & Arts Centres	10t	
	<b>120204</b>	<b>Fees General</b>		
0236052001	120204126	Registration of Hotel/Accommodation Est.	3,000.00 - 30,000.00	
0236052001	120204127	Registration of Food Services Establishment	5,000.00 - 10,000.00	
0236052001	120204128	Registration of Tourism Enterprises	3,000.00 - 20,000.00	
0147001001		<b>Civil Service Commission</b>		
	<b>120206</b>	<b>Sales General</b>		
0147001001	12020644	Sales of Civil Service Application Forms		1,000.00
0147001001	12020645	Employment Forms		1,000.00
0147001001	12020646	Sales of Transfer of Service Forms		1,000.00
0147002001		<b>Local Government Service Commission</b>		
	<b>120206</b>	<b>Sales General</b>		
0147002001	12020647	Sales of Transfer of Service Forms	10t	
0147002001	12020648	Sales of APER Forms		1,000.00
0147002001	12020649	Sales of In-Service Forms		300.00

State Government revenue sources, code and rates

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
0521102001		<b>Health Services Management Board</b>		N
	<b>120204</b>	<b>Fees General</b>		
0521102001	120204129	Card Fees (Registration Charges)	Admission	100.00
0521102001	120204130	Hospital Charges (Admission/Delivery Fees)	Delivery Fees	300.00
			Minor Operations	200.00
0521102001	120204131	Dental Service Charges	Minor Operations	300.00
			Major Operations	1,500.00
0521102001	120204132	Theatre Operations	Minor Operations	3,200.00
0521102001	120204133	Lab Investigations Fees	Major Operations	100.00
			Routine Service Test	250.00
			Special Test I	600.00
			Pregnancy Test II	200.00
			Blood Bags/Giving Set	500.00
			Ordinary Service	250.00
			Special Service	400.00
			Minor Operations	200.00
			Major Operations	300.00
0521102001	120204134	X-Rays Charges		100.00
0521102001	120204135	Eye Clinic Charges		
0521102001	120204136	Suture/Dressing Charges		
0521102001	120204137	Out Patient Department		
0123004001		<b>Taraba State Broadcasting Service</b>		
	<b>120207</b>	<b>Earnings General</b>		
0123004001	120207161	Advertisement and Announcement	Advertisement (Jingle) "AAA" Prime Slot	
			60 Seconds	4,800.00
			45 Seconds	4,000.00
			30 Seconds	3,500.00
			20 Seconds	2,800.00
			15 Seconds	2,000.00
			Slot Advertisement (Jingle) "AA" Prime	
			60 Seconds	4,000.00
			45 Seconds	3,500.00
			30 Seconds	3,000.00
			20 Seconds	2,500.00
			15 Seconds	1,800.00
			<b>Paid Advertisement Services</b>	



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAs

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
				₦
			<b>(1) General</b>	
			1 - 60 words	3,000.00
			1 - 80 words	4,100.00
			1 - 100 words	4,600.00
			<b>(2) Political</b>	
			1 - 60 words	4,000.00
			1 - 80 words	4,700.00
			1 - 100 words	5,200.00
			<b>Sponsored Programme (General) "AAA"</b>	
			60 Minutes	49,500.00
			30 Minutes	35,000.00
			15 Minutes	20,000.00
			All rates are 5% VAT	
			<b>Sponsored Programme (Political) "AAA"</b>	
			60 Minutes	75,500.00
			30 Minutes	45,000.00
			15 Minutes	30,000.00
			5 Minutes	18,500.00
			<b>Sponsored Programme (Religious) "AAA"</b>	
			60 Minutes	40,500.00
			30 Minutes	25,000.00
			15 Minutes	17,000.00
			<b>Documentary Programme "AAA" Prime Time (Air Time)</b>	
			60 Minutes	90,000.00
			30 Minutes	50,000.00
			15 Minutes	27,500.00
			<b>Special Live Programme (Studio Based)</b>	
			60 Minutes	130,000.00
			30 Minutes	90,300.00
			15 Minutes	50,500.00
			<b>Volume Discounts</b>	
			1%	5,000.00 - 10,000.00
			2%	10,001 - 30,000.00
			4%	30,001 - 65,000.00
			6%	65,001 - 95,000.00
			8%	95,001 - 125,000.00

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
			10%	125,001 - 160,000.00
			12%	160,001 - 190,000.00
			14%	190,001 - 250,000.00
			15%	Over 250,000.00
0253001001		<b>Ministry of Urban &amp; Town Development</b>		
	<b>120204</b>	<b>Fees General</b>		
0253001001	120204138	Construction of Culverts Permit	Road Cutting Permit Paved	15,000.00
			Road Cutting Permit Unpaved	100,000.00
			Buildozer - Per Day	25,000.00
			Pail Loader - Per Day	105,000.00
			Grader - Per Day	75,000.00
			Load Loader - Per Day	105,000.00
			Gully Emplier - Per Day	7,500.00
			Road Roller - Per Day	60,000.00
			Damaging of Street Light - Per Day	225,000.00
			7M3 Truck - Per Day	10,000.00
			15M3 Truck - Per Day	15,000.00
			12M3 Truck - Per Day	20,000.00
				50,000.00
0253001001	120204140	Approval of Building Plan Permit	<b>Town Planning Department</b>	
			<b>Heavy Industry:</b>	
			Jalingo	75,000.00
			Zonal Headquarters	45,000.00
			Other Town	30,000.00
			Condonation	54,000.00
			Contravention	45,000.00
			Alteration	9,000.00
			<b>Light Industry:</b>	
			Jalingo	31,500.00
			Zonal Headquarters	18,000.00
			Other Town	11,250.00
			Condonation	45,000.00
			Contravention	36,000.00
			Alteration	63,000.00

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
				N
		<b>Cottage Industry:</b>		
		Jalingo		18,000.00
		Zonal Headquarters		9,000.00
		Other Town		9,000.00
		Condonation		27,000.00
		Contravention		18,000.00
		Alteration		4,500.00
		<b>Bank/ Financial Institutions:</b>		
		Jalingo		150,000.00
		Zonal Headquarters		105,000.00
		Other Town		75,000.00
		Condonation		54,000.00
		Contravention		49,000.00
		Alteration		9,000.00
		<b>Cinema/Theatre:</b>		
		Jalingo		30,000.00
		Zonal Headquarters		18,000.00
		Other Town		9,000.00
		Condonation		22,500.00
		Contravention		13,500.00
		Alteration		9,000.00
		<b>Dept Store(s) Markets:</b>		
		Jalingo		24,000.00
		Zonal Headquarters		13,500.00
		Other Town		9,000.00
		Condonation		22,500.00
		Contravention		36,000.00
		Alteration		9,000.00
		<b>Petrol Filling Station:</b>		
		Jalingo		225,000.00
		Zonal Headquarters		150,000.00
		Other Town		75,000.00
		Condonation		63,000.00
		Contravention		61,950.00
		Alteration		9,000.00
		<b>Warehouses:</b>		

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
				N
		Jalingo		18,000.00
		Zonal Headquarters		10,050.00
		Other Town		9,000.00
		Condonation		27,000.00
		Contravention		22,500.00
		Alteration		4,500.00
		<b>Private Business Offices:</b>		
		Jalingo		13,500.00
		Zonal Headquarters		9,000.00
		Other Town		4,500.00
		Condonation		22,500.00
		Contravention		18,000.00
		Alteration		4,500.00
		<b>Retail Shops:</b>		
		Jalingo		2,250.00
		Zonal Headquarters		450.00
		Other Town		300.00
		Condonation		1,800.00
		Contravention		675.00
		Alteration		1,200.00
		<b>Private Hospitals:</b>		
		Jalingo		75,000.00
		Zonal Headquarters		45,000.00
		Other Town		30,000.00
		Condonation		45,000.00
		Contravention		40,000.00
		Alteration		9,000.00
		<b>Clinic/Maternity Home:</b>		
		Jalingo		37,500.00
		Zonal Headquarters		30,000.00
		Other Town		15,000.00
		Condonation		27,000.00
		Contravention		22,500.00
		Alteration		9,000.00
		<b>Chemists:</b>		
		Jalingo		13,500.00



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
				₦
		Zonal Headquarters		9,000.00
		Other Town		4,500.00
		Condonation		18,000.00
		Contravention		22,500.00
		Alteration		9,000.00
		<b>H/Standard Hotel:</b>		
		Jalingo		150,000.00
		Zonal Headquarters		75,000.00
		Other Town		30,000.00
		Condonation		72,300.00
		Contravention		54,000.00
		Alteration		9,000.00
		<b>Night Clubs:</b>		
		Jalingo		75,000.00
		Zonal Headquarters		30,000.00
		Other Town		15,000.00
		Condonation		22,500.00
		Contravention		22,500.00
		Alteration		9,000.00
		<b>Guest House:</b>		
		Jalingo		45,000.00
		Zonal Headquarters		30,000.00
		Other Town		15,000.00
		Condonation		27,000.00
		Contravention		22,500.00
		Alteration		4,500.00
		<b>Restaurant/Beer Pallour:</b>		
		Jalingo		37,500.00
		Zonal Headquarters		30,000.00
		Other Town		22,500.00
		Condonation		22,500.00
		Contravention		18,000.00
		Alteration		4,500.00
		<b>Institutions: Private Primary Schools:</b>		
		Jalingo		75,000.00
		Zonal Headquarters		45,000.00

**SCHEDULE 1**  
**TARABA STATE MODERNIZE REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS**

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
				N
		Other Town		30,000.00
		Condonation		27,000.00
		Contravention		23,625.00
		Alteration		3,375.00
		<b>Private Secondary Schools:</b>		
		Jalingo		150,000.00
		Zonal Headquarters		105,000.00
		Other Town		75,000.00
		Condonation		18,000.00
		Contravention		23,625.00
		Alteration		3,375.00
		<b>Residential: High Density</b>		
		Jalingo		7,500.00
		Zonal Headquarters		4,500.00
		Other Town		3,000.00
		Condonation		270.00
		Contravention		2,250.00
		Alteration		900.00
		<b>Medium Density</b>		
		Jalingo		15,000.00
		Zonal Headquarters		7,500.00
		Other Town		4,500.00
		Condonation		4,500.00
		Contravention		36,000.00
		Alteration		900.00
		<b>Low Density</b>		
		Jalingo		37,000.00
		Zonal Headquarters		22,500.00
		Other Town		15,000.00
		Condonation		6,750.00
		Contravention		4,950.00
		Alteration		1,265.00
		<b>Tenement Building</b>		
		Jalingo		1,500.00
		Zonal Headquarters		750.00
		Other Town		300.00

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
				N
		Condonation		1,800.00
		Contravention		1,350.00
		Alteration		1,265.00
		<b>PLACE OF WORSHIP</b>		
		<b>Less Than 500 Capacity</b>		
		Jalingo		15,000.00
		Zonal Headquarters		7,500.00
		Other Town		1,500.00
		Condonation		1,500.00
		Contravention		1,500.00
		Alteration		600.00
		<b>More Than 500 Capacity &amp; Other Voluntary Activities</b>		
		Jalingo		45,000.00
		Zonal Headquarters		30,000.00
		Other Town		22,500.00
		Condonation		7,500.00
		Contravention		2,400.00
		Alteration		600.00
		<b>CHANGES OF USE</b>		
		<b>Residential Commercial</b>		
		Jalingo		18,000.00
		Zonal Headquarters		13,500.00
		Other Town		4,500.00
		Condonation		-
		Contravention		9,000.00
		Alteration		840.00
		<b>Residential Industrial/Commercial Industry</b>		
		Jalingo		150,000.00
		Zonal Headquarters		75,000.00
		Other Town		45,000.00
		Condonation		-
		Contravention		-
		Alteration		600.00
		<b>Commercial - Residential/Residential Mixed Land Use</b>		
		Jalingo		22,500.00
		Zonal Headquarters		15,000.00

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
			Other Town	N 7,500.00
			Condonation	-
			Contravention	600.00
			Alteration	225,000.00
			Annual Registration Fee for Operators	25,000.00
0233001001	120204141	Solid Minerals	Levy for Banks in the Hqtrs	15,000.00 Per Trip
0233001001	120204142	Liquor and Food Inspection	Rates for Business Premises	7,500.00
		Sanitation Fees	Evacuation of Septic Tanks	100,000.00
0535001001		<b>Ministry of Environment</b>		
0535001001	120206	<b>Sales General</b>		
0535001001	12020650	Sales of Woods and Poles	Varies with Size of Woods	200,000.00
0535001001	120201	<b>Licences General</b>		
0535001001	12020135	Trophy Dealers Licence	Registration	15,000.00
			Renewal	10,000.00
	120202	<b>Mining Rents General</b>		
0535001001	12020210	Pass Hammer	<b>Type of Hammer 'A' Property Hammer</b>	
			Registration	30,000.00
			Renewal	20,000.00
			<b>Company Hammer</b>	
			Registration	60,000.00
			Renewal	40,000.00
			<b>Circular Resaw Benches Not Attached To Saw Mill:</b>	
0535001001	120202101	Chainsaw License	Registration	80,000.00
			Renewal	40,000.00
			<b>Power Chain Saw:</b>	
			Registration	50,000.00
			Renewal	30,000.00
			<b>Government Pass Hammer</b>	
			Daily Output & Width 7.14 Below 'A'	100,000.00
			Registration	20,000.00
			Renewal	80,000.00
0535001001	120202102	Machine Registration & Sawmill License	<b>14 - 20M</b>	50,000.00
			Registration	150,000.00



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
05390T001	120202103	Timber Dealer License	Renewal	N 60,000.00
			20M Above	
			Registration	250,000.00
			Renewal	150,000.00
			Machine Type 'B'	
			Planning Machines:	
			Registration	30,000.00
			Renewal	20,000.00
			Multiple of Edger:	
			Registration	40,000.00
			Renewal	20,000.00
			Ply Veneer Mill:	
			Registration	250,000.00
			Renewal	100,000.00
			Fibre Board Mill:	
			Registration	250,000.00
			Renewal	100,000.00
			Particle Board:	
			Registration	250,000.00
			Renewal	100,000.00
			Cottage Wood Industry:	
			Registration	80,000.00
			Renewal	40,000.00
			Permit to Trade in Timber	
			50,000/Year/Person	200,000.00
			200/Month/Person	200.00
			Make Native Bed	
			200/Month/Person	200.00
			Herbalist	
			1,000/Month/Person	1,500.00
			Collect Inrivigia Fruits	
			1,500/Month/Person	2,000.00
			Collect Afzella Seeds	
			600/Year/Person	700.00
			Collect Prosopis Africana Seeds	
			1,000/Month/Person	1,000.00

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MIDAS

Org. Code	IPSAS Economic Code	Revenue Source/Organization Name	Category	Rate
0639001001	120202104	Hunting License	<b>Collect Sponge</b>	<b>₦</b>
			200/Month/Person	100.00
			<b>Collect Chewing Stick (Garcinia Spp.)</b>	
			1,000 Lorry Load	10,000.00
			<b>Forest Management</b>	
			1,500/Merchantable Tree	
			200/Forest Plantation	2,000.00
			Demarcation of Exploitation Compartment	250.00
			500/Hectare	600.00
			<b>Plam Wine</b>	
			1,000/Month/Person (Tap)	500.00
			1,500/Month/Person (Trade)	600.00
			<b>Phonix Leaves</b>	
			200/300/Month/Person (Collect) (Trade)	200.00
			<b>Honey</b>	
			1,500/Month/Person (Collect)	1,500.00
			500/Month/Person (Trade)	2,500.00
			<b>Charcoal</b>	
			1,000/Month/Person (Collect)	250.00
			1,500/Month/Person (Trade)	500.00
			<b>Zana Mats</b>	
			1,000/Month/Person (Makes)	100.00
			1,500/Month/Person (Trade)	150.00
			<b>Assorted Leaves</b>	
			500/Month/Person (Collect)	100.00
			500/Month/Person (Trade)	100.00
			<b>Tenarindus Indice Fruits</b>	
			500/Month/Person (Collect)	150.00
			500/Month/Person (Trade)	150.00
			<b>Rubber from Ficus and Others</b>	
			500/Month/Person (Collect)	1,000.00
			1000/Month/Person (Trade)	1,500.00
			<b>Gums from Accla Spp</b>	
			500/Month/Person (Tap)	250.00
			1000/Month/Person (Trade)	300.00
			1,500/Stump Fee	1,000.00

## SCHEDULE 1

<b>First Schedule:</b>	
Irvingia Gabonensis	
<b>Second Schedule:</b>	
First Class Trees (90cm - 180cm)	3,000.00
Second Class Trees (180cm)	3,000.00
Third Class Trees (180cm)	
Fourth Class Trees (150cm)	
<b>Fifth Schedule:</b>	
<b>Fire Wood</b>	
Collect Firewood	2,000.00
Cool (1ms X 1ms X 2ms)	1,000.00
	10t
Poughing	30,000.00
Harrowing	30,000.00
Land Clearing Bulldozer	120,000.00
Hire of Lowbed Prime Mover	12,000.00
Combine Harvester	120,000.00
Tractor	30,000.00
Low Bed	100,000.00
Crane Lorry	75,000.00
Freshers	20,000.00



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAs

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
0215102001	12020918	Drilling of Wash Boreholes		10t
0517010001		<b>Taraba State Mass Education Board</b>		N
	<b>120206</b>	<b>Sales General</b>		
0517010001	12020654	Sales of Literacy Certificates		500.00
0517010001	12020655	Restaurant Services		250.00 - 350.00
0517008001		<b>Taraba State Library Board</b>		
	<b>120204</b>	<b>Fees General</b>		
0517008001	120204143	Library Service (Reg. of Readers)		10t
0514001001		<b>Min. of Women &amp; Child Development</b>		
	<b>120209</b>	<b>Rent on Land &amp; Others General</b>		
0514001001	12020919	Earnings from Skill Acquisition Centre		10t
0514001001	12020920	Earnings from Day Care		10t
0514001001	12020921	Earnings from Children Amusement Park		10t
0514001001	12020922	Earnings from NGOs		10t
0111020001		<b>Min. of Cooperatives &amp; Poverty Alleviation</b>		
	<b>120204</b>	<b>Fees General</b>		
0111020001	120204144	Registration of Cooperative Societies		4,500.00
0111020001	120204145	Audit Supervision Charges for Cooperative Societies		500.00
0111020001	120204146	Renewal of registration Buses (People's Choice)		2,000.00
0123003001		<b>Taraba Television Corporation</b>		
	<b>120207</b>	<b>Earnings General</b>		
0123003001	120207622	Advertisement and Annoucement		
		<b>4 - 6:30pm:</b>		
		60 Seconds		3,500.00
		45 Seconds		2,500.00
		30 Seconds		1,500.00
		15 Seconds		1,000.00
		<b>7 - 11pm:</b>		
		60 Seconds		5,000.00
		45 Seconds		4,000.00
		30 Seconds		3,000.00
		<b>11pm - Close Down:</b>		
		60 Seconds		2,500.00
		45 Seconds		1,600.00
		30 Seconds		1,000.00
		<b>Political Jingles:</b>		

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
				N
			60 Seconds	10,000.00
			45 Seconds	7,500.00
			30 Seconds	6,500.00
			15 Seconds	5,000.00
			<b>Surcharges:</b>	
			Mid - New Adverts	200%
			News Adjacent Adverts	50%
			Fixed True Advert	50%
			Obituary	40%
			<b>News Coverage:</b>	
			Press Release	10,000.00
			News Coverage (Within State Capital)	20,000.00
			News Coverage (Outside State Capital)	25,000.00
			News Coverage (Corporate Organization)	30,000.00
			<b>Special Events with News(Social Diary 3minutes):</b>	
			Turbaning, Wedding, Birthday, Naming, Remembrance etc within the State	25,000.00
			Appeal Fund Book/Product Launching, AGM within the State Capital	25,000.00
			No. 1 & 2 Above Outside the State Capital	30,000.00
			Business Promotions, Trade Fair, etc within and outside the State Capital	35,000.00
			<b>Expanded News/Trends Production and Airtime Cost</b>	
			<b>Special Events:</b>	
			10 Minutes	30,000.00
			15 Minutes	60,000.00
			30 Minutes	120,000.00
			60 Minutes	220,000.00
			<b>Trends Productions Cost Only:</b>	
			15 Minutes	35,000.00
			30 Minutes	60,000.00
			30 Minutes	120,000.00
			<b>Documentary Production Charges:</b>	
			15 Minutes	80,000.00
			30 Minutes	120,000.00

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAs

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
				N
		45 Minutes		150,000.00
		60 Minutes		190,000.00
		<b>Documentary Airtime Cost:</b>		
		15 Minutes		60,000.00
		30 Minutes		80,000.00
		45 Minutes		100,000.00
		60 Minutes		120,000.00
		<b>Sponsorship Per Quarter (13 Weeks):</b>		
		<b>5pm - 10:30pm</b>		
		60 Minutes		450,000.00
		45 Minutes		350,000.00
		30 Minutes		250,000.00
		<b>Programme Displacement (Airtime Only):</b>		
		60 Minutes		120,000.00
		30 Minutes		80,000.00
		15 Minutes		60,000.00
		<b>Sportlight/ Profile Production/ Airtime:</b>		
		10 Minutes		50,000.00
		15 Minutes		70,000.00
		30 Minutes		100,000.00
		45 Minutes		120,000.00
		60 Minutes		150,000.00
		<b>Jingle ProductionCost</b>		
		60 Seconds (with effects)		50,000.00
		60 Seconds (without effects)		20,000.00
		30 Seconds (with effects)		30,000.00
		30 Seconds (without effects)		10,000.00
		<b>Volume Discount:</b>		
		N50,001 - N100,000		4%
		N100,001 - N150,000		5%
		N150,001 - N200,000		6%
		N200,001 - N500,000		10%
		N500,001 - N1 Million		15%
		N1 Million - N1.5 Million		20%
		N1.5 Million and Above		25%
		<b>Commission Charge:</b>		



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
0252102001	120204	State Water Supply Agency		
0252102001	120204147	Fees General/ Water Rates		
			Staff/Non Accredited	10%
			Accredited	20%
			N30,000 - N50,000	2%
			Retainership Per Quarter	350,000.00
			Trends	50,000.00
			Residential Quarters with 1 Bedroom & BQ, A3 & A4 Qtrs,	
			3 Bedroom, Tenement House 1 - 5 Rooms, 6 - 10 Rooms, 11 - 20	
			Rooms, 30 & Above	
			Urban	150/M3
			Semi Urban	150/M3
			Rural	150/M3
			Institution:1st,2nd & 3rd Class Chief,Ungraded Chief Urban&Rural	
			Urban	250/M3
			Semi Urban	250/M3
			Rural	250/M3
			LGA Secretariat, MDAs, Abattoir Site, Clubs & Others	
			Urban	250/M3
			Semi Urban	250/M3
			Rural	250/M3
			State Stadium, Garden, Fat, City Centres & Square	
			Urban	250/M3
			Semi Urban	250/M3
			Rural	250/M3
			Flowering of Roud About & Other Thetic Centres, LGA Garden & Parks, Enclosed Motor Park, Market, Public Stand Pipes	
			Urban	250/M3
			Semi Urban	250/M3
			Rural	250/M3
			Power House, Industries, Commercial Premises, Dispensaries, Maternity, Clinic, Vertenary Centre, Non Boarding School & College	
			Urban	250/M3
			Semi Urban	250/M3
			Rural	250/M3

# SCHEDULE 1

## TARABA STATE MODERNIZE REVENUE SOURCES

### BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
0231003001	120204	<b>Rural Electrification Agency</b>	Petrol Station, Town Halls, Burkutu Houses, Govt Hospitals, Cinema	N
			Prison Yard, Other Business Office, Canteens, Licenced Liquor House	
			Urban	250/M3
			Semi Urban	250/M3
			Rural	250/M3
			Hair Dressing Saloon, Group 'A', 'B', 'C' & International Hotels	
			Urban	250/M3
			Semi Urban	250/M3
			Rural	250/M3
			Storey Building, Stand Pipe for Major Construction, Car Wash & Car Wash Centre & Dry Cleaners, Block Industries	
			Urban	250/M3
			Semi Urban	250/M3
			Rural	250/M3
			Water Tankers 30,000 Litres Government & 15 Litres Commercial	
			Urban	250/M3
0231003001	120204148	<b>Rural Electrification Agency</b>	Water Tankers 30,000 Litres Private & Sales of Water Agency Tanks	
			Urban	250/M3
			Semi Urban	250/M3
			Rural	250/M3
			Low Density	500.00
			High Density	1,000.00
			Business Premises	1,000.00
			Battery Changer	1,500.00
			Welding Machine	1,500.00
			Hotel Liquors House	1,500.00
			Hotel (Lodges) Over 10 Rooms	1,500.00
			Hotel (Lodging) Over 10 Rooms	1,500.00
			Hospitals	2,000.00
			Government Offices	1,000.00
			New Connection Fee	2,000.00
0111013001		<b>Office of the SSG (General Services)</b>	Reconnection Fees	250.00
			Administrative Charges	250.00



**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
	<b>120206</b>	<b>Sales General</b>		<b>N</b>
0111013001	12020656	Sales of State Indigene Certificates		1,500.00
0123013001		<b>Government Printing Press</b>		
	<b>120207</b>	<b>Earnings General</b>		
0123013001	120207624	Printing Charges	Cost of Production	Varies
	<b>120206</b>	<b>Sales General</b>		
0123013001	12020657	Sales of Forms		10t
0252103001		<b>Rural Water &amp; Sanitation Agency</b>		
	<b>120207</b>	<b>Earnings General</b>		
0252103001	120207625	Drilling of Boreholes		10t
0229053001		<b>Taraba State Transport Corporation</b>		
	<b>120207</b>	<b>Earnings General</b>		
0229053001	120207623	Earnings from Commercial Activities		50,000.00
0521113001		<b>State Essential Drugs Programme</b>		
	<b>120206</b>	<b>Sales General</b>		
0521113001	12020612	Sales of Drugs		Varies with Drug Prices
0148001001		<b>State Independent Electoral Commission</b>		
	<b>120206</b>	<b>Sales General</b>		
0148001001	12020658	Sales of Forms	To be Review Soon	150,000.00
0148001001	12020659	Non-Refundable Deposits for Chairmans	To be Review Soon	50,000.00
0148001001	12020660	Non-Refundable Deposits for Councilors		
0521115001		<b>State Specialist Hospital, Jalingo</b>		
	<b>120204</b>	<b>Fees General</b>		
0521115001	120204149	Drugs Charges		Varies with Drug Prices
0521115001	12020413	Laboratory Charges		
			Routine Service Test	Varies by Investigation
			Special Test I	Varies by Investigation
			Special Test II	Varies by Investigation
			Blood Bags/Giving Set	Varies by Investigation
			Minor Operations	7,000.00
			Major Operations	20,000.00
0521115001	120204151	GOPD Maternity & Mortuary	GOPD/Maternity	3,500.00 - 5,500
			Mortuary	3,500.00 - 7,000.00
0521115001	120204152	X-Rays & CT Scan Charges	Ordinary Service	500.00

State Government revenue sources, code and rates

**SCHEDULE 1**  
TARABA STATE MODERNIZE REVENUE SOURCES  
BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS

Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
			Special Service	Varies
0521115001	120204153	Accident & Emergency Charges	Eye (Minor Operations)	10,000.00 - 15,000.00
0521115001	120204154	Eye/Dental/Physiotherapy Charges	Eye (Major Operations)	15,000.00 - 30,000.00
			Dental (Minor Operations)	15,000.00
			Dental (Major Operations)	35,000.00
			Payment for Physiotherapy Service	3,000.00 Per 2Months
			New Patient	20,000.00
			Old Patient	10,000.00
0521115001	120204155	Endoscopy/Dialysis Charges	Bed	400.00
0521115001	120204156	Bed/Armenity Charges	Armenity	3,000.00 - 5,000.00
0521115001	120204157	Oncology/Pharmacy		Varies
0521118001		<b>College of Nursing and Midwifery</b>		
	<b>120204</b>	<b>Fees General</b>		
0521118001	1202041420	Tuition Fees	Indigene	5,000.00
			Non Indigene	30,000.00
0521118001	1202041421	Examination Fees		5,000.00
0521118001	1202041422	Library Charges		2,000.00
0521118001	1202041423	Demonstration Charges		2,000.00
0521118001	1202041424	Department Fees		2,000.00
0521118001	1202041425	Laboratory Fees		2,000.00
0521118001	1202041426	Caution Fees		2,000.00
0521118001	1202041427	Administrations Charges		2,000.00
0521118001	1202041428	Computer Levy		2,500.00
0521118001	1202041429	Development Levy		2,500.00
0521118001	1202041430	Educational Portal Fees		10,000.00
0521118001	1202041431	Furniture Levy		2,000.00
0521118001	1202041432	Game Fees		2,000.00
0521118001	1202041433	Medical Fees		2,000.00
0521118001	1202041434	Florence Nightingale		2,000.00
0521118001	1202041435	Nursing Procedure booklet		2,000.00
0521118001	1202041436	Field Trip Fees		7,000.00
0521118001	1202041437	Student Unit Care		
0521118001	1202041438	Field Trip Fees		
0521118001	1202041439	Hostel/Accommodation Fees		30,000.00

State Government revenue sources, code and rates



**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES**

BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES				
Org. Code	IPSAS Economic Code	Revenue Source/ Organization Name	Category	Rate
				₦
052118001	1202041440	Hospital Final Fees		10,000.00
052118001	1202041441	Record of Instruction booklet		3,000.00
052118001	1202041442	Sales of Application For Admission		1,000.00
052118001	1202041443	Sales of Employment Forms		1,000.00
052118001	1202041444	Students Handbook Fees		
052118001	1202041445	I.D Card Fees		
052118001	1202041446	Practical Fees		5,000.00
052118001	1202041447	Internet Access Service Fees		3,500.00
052118001	1202041448	Certificate/Testimonial Collection Fees		
052118001	1202041449	Portal Fees		
052118001	1202041450	Hostel Maintenance Fees		
052118001	1202041451	Refresher's Course		20,000.00
052118001	1202041452	Remarketing Fees		5,000.00
052118001	1202041453	Transcript		
0234057001		<b>Taraba State Crushing &amp; Asphalt Plant</b>		
	<b>120207</b>	<b>Earnings General</b>		5,000.00
0234057001	120207627	Earnings from Quarry Plants	Per Ton	
0140001002		<b>Office of the Auditor General (Local)</b>		
	<b>120204</b>	<b>Fees General</b>		10t
0140001002	12021303	Audit Registration Fees		
0234004001		<b>TAROMA</b>		
	<b>120207</b>	<b>Earnings General</b>		
0234004001	120207281	Earnings from Construction Works		
			Buildozer - Per Day	200,000.00
			Grader - Per Day	200,000.00
			Excavator - Per Day	180,000.00
			Shovel Loader - Per Day	100,000.00
			Roller/Compactor - Per Day	100,000.00
			15/16M3 Tipper - Per Day	80,000.00
			10 - 12M3 Tipper - Per Day	180,000.00
			Low Bed - Per Day	50,000.00
			Hand Roller - Per Day	300,000.00
			Bitumen Sprayer - Per Day	150,000.00
			Chipping Sprayer - Per Day	
0125005001		<b>Office of the HOS (Manpower Development)</b>		
	<b>120206</b>	<b>Sales General</b>		

### State Government revenue sources, code and rates

**SCHEDULE 1**  
**TARABA STATE MODERNIZE REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY MDAS**

Org. Code	IP/SAS Economic Code	Revenue Source/ Organization Name	Category	Rate
0125005001	12020659	Sales of Consultancy Reg. Forms		₦ 1,000.00
0125005002	12020660	Sales of In - Service Training Form		1,000.00
0517003001		<b>TSUBEB</b>		
	<b>120206</b>	<b>Sales General</b>		
0517003001	12020661	Sales of Registration Forms		100.00
0517003001	12020662	Application for Employment Forms		100.00
0517003001	12020663	Sales of APER Form		100.00
0517003001	12020664	Sales of Inter-Local Govt. Transfer		100.00
0517003001	12020665	Sales of Record of Service Card		Varies with Contract Sum
0517003001	12020666	Sales of Tender Form		100.00
0517003001	12020667	Sales of End of Year Service Form		
0513001001		<b>Ministry of Youth &amp; Sports</b>		
	<b>120201</b>	<b>Licences General</b>		
0513001001	12020137	Reg/ Renewal of Reg. of Club/ Association	Hotel Fees Lodging Fees Sattellite Video Fees	4,000.00 2,000.00 3,000.00
	<b>120209</b>	<b>Rent on Land &amp; Others General</b>		
0513001001	12020905	Rents on Government Properties		50,000.00
0535016001		<b>Taraba Environmental Protection Agency</b>		
	<b>120204</b>	<b>Fees General</b>		
0535016001	120204158	Registration of Facilities		10,000.00
0535016001	120204159	Registration of Environ Consultants		25,000.00
0535016001	120204160	Renewal of Registration.		10,000.00
0535016001	120204161	Verification of EIA/EA Reports	Depending on the Scope	25,000.00 & Above
0535016001	120204162	Certificate of Environ Audit	Depending on the Scope	5,000.00 & Above
0535016001	120204163	Certificate of Standards Compliance		10,000.00
0535016001	120204164	EIA/EA Registration	Depending on the Scope	25,000.00 & Above
	<b>120201</b>	<b>Licences General</b>		
0535016001	12020136	Issuance of Permits/ Licences		20,000.00
	<b>120205</b>	<b>Fines General</b>		
0535016001	12020504	Fines/ Penalties for standards Violation	Depending on Severity	10,000.00 & Above

State Government revenue sources, code and rates



**SCHEDULE 2**  
**TARABA STATE LOCAL GOVERNMENT REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY LGAs**

IPSAS Economic Code	Revenue Source	Category	Rate
			₦
120204	FEES - GENERAL		
12020455	Motorcycle Fees	Per Annum	500.00
12020456	Slaughters House Fee	Daily Per Cow	200.00
12020457	Sheep and Goat Fee	Daily	50.00
12020458	Dispensary/Maternity Fee	Per Annum	2,000.00
12020459	Laboratory Test Fee	Per Annum	2,000.00
12020460	Delivery Fee	Per Delivery	1,000.00
12020461	Mazar Khaila Fee	Per Annum	200.00
12020462	Recreation Centre Fee	Per Service	1,000.00
12020463	Sand Dredging	Per Annum	10,000.00
12020464	Sales of Streets	Per Annum	5,000.00
12020465	Survey Fee	50/100	5,000.00
12020466	Approval of Building Plan Permit	Per Annum	5,000.00
12020467	Tractor Hiring	Per Annum	1,000.00
12020468	Vetenary Clinic Fee	Per Annum	1,000.00
12020469	Registration of Social Club	Per Annum	3,000.00
12020470	Environmental Sanitation Fee	Per Exercise	3,000.00
12020471	Jangali Cattle Fee	Per Cow	100.00
12020472	Registration of Laundries/Dry Cleaning	Per Annum	1,000.00
12020473	Motor Park Fee	Per Week	1,000.00

**SCHEDULE 2**  
**TARABA STATE LOCAL GOVERNMENT REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY LGAS**

IPSAS Economic Code	Revenue Source	Category	Rate
			₦
12020474	Felling of Tree Fee	Per Week	500.00
12020475	Produce Buying Fee	Per Week	501.00
12020476	Rice, Corn and Cassava Mills	Per Annum	3,000.00
12020477	Cement Block Industry	Per Annum	500.00
12020478	Registration of Business Premises	Per Annum	1,000.00
12020449	Business Permit Fees	Per Annum	600.00
1202045001	Community Tax	Per Annum	200.00
1202045002	Areas in Community Tax	Per Annum	200.00
120204147	Water Rates	Per Month	300.00
12020479	Reg. of Meat Van Fees	Per Month	1,000.00
12020480	Loading of Fish	Per Basket/Carton	500.00
12020481	Fishing Royalty Fees	Per Annum	2,000.00
12020482	Marriage Registration		5,000.00
12020483	Drummer Entertainment Fees	Per Annum	1,000.00
12020484	Computer Business Registration Fee	Per Annum	5,000.00
12020485	Dispensary Card Fee	Per Card	50.00
12020486	Patient Medicine Stores/Chemist Fees	Per Annum	5,000.00
12020487	Reg. of Clubs and Associations	Per Annum	10,000.00
12020488	Pepper Transportation Fees	Per Bag	100.00
12020489	Registration of Laundries/Dry Cleaning	Per Annum	600.00

**SCHEDULE 2**  
**TARABA STATE LOCAL GOVERNMENT REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY LGAs**

IPSAS Economic Code	Revenue Source	Category	Rate
			₦
12020490	Application Form Fees	Per Annum	2,500.00
12020424	Registration Fees for C of O	Per Annum	2,000.00
12020491	Processing of C of O	Per Annum	2,500.00
12020492	Administrative Charges of C of O	Per Annum	5,000.00
12020493	Customary Certificate Fees	Per Annum	15,000.00
12020494	Application Form Fee for Customary C of O	Per Annum	3,000.00
12020495	Registration Fee for Customary C of O	Per Annum	2,500.00
12020496	Processing Fee for Customary C of O	Per Annum	3,500.00
12020497	Administrative Charges for Customary C of O	Per Annum	10,000.00
12020498	Commercial Fee for Customary C of O	Per Annum	20,000.00
12020499	Commission on Transfer of Plot(s)	Per Transfer	15% of the Total Value
120204001	Commercial Commission on Transfer of Plot(s)	Per Transfer	15% of the Total Value
120204002	Motor Park Gate Fees (Taxi)	Per Vehicle	50.00
120204003	Motor Park Gate Fees (Luxurious)	Per Vehicle	300.00
120204004	Motor Park Gate Fees (Long Vehicle)	Per Vehicle	500.00
120204005	Motor Park Gate Fees (DAF)	Per Vehicle	300.00
120204006	Motor Park Gate Fees (Lorry 911)	Per Vehicle	200.00
120204007	Cattle Market Fee	In/Out	300.00
120204008	Cattle Loading Fees (911 Vehicle)	Per Vehicle	6,000.00
12020448	Development Levies	Per Annum	100.00



**SCHEDULE 2**  
**TARABA STATE LOCAL GOVERNMENT REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY LGAs**

<b>IPSAS Economic Code</b>	<b>Revenue Source</b>	<b>Category</b>	<b>Rate</b>
			<b>₦</b>
1202010025	Registration of Death Certificate Fees	Per Individual	200.00
1202010026	Towing of Vehicles Fees	Per Vehicle	500.00
1202010027	Indigene Certificate Fees	Per Copy	2,000.00
<b>120201</b>	<b>LICENCE - GENERAL</b>		
12020112	Bicycle License & Hire Permits	Per Annum	100.00
12020107	Canoe & Boat License	Per Annum	500.00
12020118	Dog (Pet) License	Per Annum	100.00
12020114	Cart Truck License	Per Annum	200.00
12020131	Liquor License	Per Annum	2,000.00
12020138	Palmwine Taper/Selling License	Per Annum	2,000.00
12020139	Native Liquor License	Per Annum	1,000.00
12020140	Buki Cigarret License	Per Annum	600.00
12020141	Petty Restaurant License (Mama Put)	Per Annum	1,500.00
12020142	Kiosk License	Per Annum	500.00
12020111	Bake House (Bakery) License	Per Annum	2,000.00
12020116	Cattle Dealer License	Per Annum	1,000.00
12020117	Dry Fish/Bush Meat License	Per Annum	5,000.00
12020143	Cool Room License	Per Annum	5,000.00
12020130	Cinematography License	Per Annum	1,500.00
12020144	Mobile Sales Promotion License	Per Annum	800.00

**SCHEDULE 2**  
**TARABA STATE LOCAL GOVERNMENT REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY LGAs**

IPSAS Economic Code	Revenue Source	Category	Rate ₦
12020105	Radio/Television Licenses	Per Annum	5,000.00
12020137	Trade Permit Licenses	Per Annum	400.00
12020145	Forestry/Fuel Exploitation License	Per Annum	20,000.00
12020146	Photo Studio License	Per Annum	500.00
12020147	Mounting/Spraying & Sign Writting W/Shop License	Per Annum	1,000.00
12020148	Wood Making Carpentry Workshop License	Per Annum	500.00
12020149	Battery Charging License	Per Annum	500.00
12020150	Surface Tank Kerosine License	Per Annum	1,000.00
12020151	Ingredient Grinding Mills License	Per Annum	500.00
12020152	Saw Mill License	Per Annum	300.00
12020153	Hunting License	Per Annum	500.00
12020154	Butcher Permit Licenses	Per Annum	500.00
12020155	Trade Permit License	Per Annum	200.00
12020156	Printing Press License	Per Annum	500.00
12020157	Motor Mechanic & Car Wash License	Per Annum	300.00
12020158	Business Centre License	Per Annum	300.00
12020159	Hair Dressing/Barbing Salon License	Per Annum	200.00
12020160	Welding Machine License	Per Annum	200.00
	Hawkers Permit	Per Annum	600.00
	Honey Permit	Per Annum	500.00

**SCHEDULE 2**  
**TARABA STATE LOCAL GOVERNMENT REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY LGAS**

IPSAS Economic Code	Revenue Source	Category	Rate
			₦
12020161	Commercial Sex Hawkers	Per Annum	3,000.00
12020162	Mairuwa Permit Licences	Per Month	500.00
12020163	Timber Permit	Per Week	7,000.00
12020164	Sales of Chemicals Permit	P.A	1,000.00
12020165	Sales of Firewood Licenses	Pushpush/Per Annum	500.00
		Truck/Per Annum	3,000.00
12020166	Hides and Skin	Per Annum	1,000.00
12020167	Local Quarry	Seller/Trip	200.00
		Buyer/Trip	500.00
12020168	Cattle Grazing Land Licenses	Per Annum	10,000.00
12020169	Dry Season Grazing Land Licenses	Per Annum	13,000.00
12020170	Poultry Dealers Permit	Per Annum	1,000.00
12020171	Pure Water Producers Permit	Per Annum	5,000.00
12020172	Consumer Store License	Per Annum	5,000.00
12020173	Fresh Fish Permit	Per Annum	2,000.00
12020174	Roasted Meat Seller Permit	Per Annum	1,500.00
12020175	Dane Gun Licenses	Per Annum	1,000.00
12020176	Television/Computer Mechanic Licenses	Per Annum	2,000.00
12020177	Radio Mechanic Permit Licenses	Per Annum	500.00
12020178	Open Air Preaching	Per Annum	1,000.00



**SCHEDULE 2**  
**TARABA STATE LOCAL GOVERNMENT REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY LGAS**

IPSAS Economic Code	Revenue Source	Category	Rate
			₦
12020179	Dislodging of Septic Tank Charges	Per Annum	2,000.00
12020180	Private Clinic/Maternity Licenses	Per Annum	15,000.00
12020181	Herbal/Native Doctors Licenses	Per Annum	1,500.00
12020182	Private Laboratory Licenses	Per Annum	2,500.00
12020183	Traditional/Local Mat Permit (Zana)	Per Annum	500.00
12020184	Timbers Transportation Fee (Trailer)	Per Trailer	40,000.00
12020185	Timbers Transportation Fee (DAF)	Per Truck	250,000.00
12020186	Timbers Transportation Fee (Lorry 911)	Per Lorry	150,000.00
12020187	Kalwa Seed Transport Dealers Permit	Per Annum	2,000.00
12020188	Kalwa Seed Transport	Per Bag	200.00
12020189	Chain Saw Operators Fees	Per Annum	2,000.00
12020190	Felling of Trees and Spouting of Wood	Per Annum	10,000.00
12020191	Arabic Gum (Karo) Permit	Per Annum	2,000.00
12020192	Arabic Gum Taper Permit	Per Annum	1,500.00
12020193	Pepper Dealer Licenses	Per Annum	2,000.00
12020194	Pepper Farmer Licenses	Per Annum	1,000.00
12020195	Rice Milling Machine Permit	Per Annum	2,000.00
12020196	Corn Grinding Mills License	Per Annum	1,000.00
12020197	Painting Spraying & Sign Writing	Per Annum	1,000.00
12020198	Electric Welding Machine	Per Annum	5,000.00

**SCHEDULE 2**  
**TARABA STATE LOCAL GOVERNMENT REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY LGAs**

IPSAS Economic Code	Revenue Source	Category	Rate
			₦
12020199	Electronic Radio/Television Stores	Per Annum	600.00
1202010011	Blacksmith Workshop Licenses	Per Annum	3,000.00
1202010012	Executive Cushion Carpentry Permit	Per Annum	1,500.00
1202010013	Panel Beater Licenses	Per Annum	1,500.00
1202010014	Vulcanizer Licenses	Per Annum	1,000.00
1202010015	Vehicle Spare Parts Licenses	Per Annum	5,000.00
1202010016	Motorcycle Spare Parts Licenses	Per Annum	2,000.00
1202010017	Clock/Watch Repair Licenses	Per Annum	600.00
1202010018	Cloth Dyers Permit	Per Annum	600.00
1202010019	Building Materials Store Permit	Per Annum	1,000.00
1202010020	Hand Block Making Licenses	Per Annum	3,000.00
1202010021	Sewing Institutes Permit	Per Annum	600.00
1202010022	Fashion Design Institute Licenses	Per Annum	1,200.00
1202010023	Local Hair Plaiting & Barbing Licenses	Per Annum	500.00
1202010024	Advertisement Rate (Signboard)	Per Annum	500.00
1202010028	Market Road Show Permit	Per Annum	501.00
<b>120206</b>	<b>SALES - GENERAL</b>		
12020616	Sales of Contract Agreement Forms	Per Annum	5,000.00
12020617	Sales of Firewood	Per Annum	10,000.00
<b>120205</b>	<b>FINES - GENERAL</b>		



**SCHEDULE 2**  
**TARABA STATE LOCAL GOVERNMENT REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY LGAs**

IPSAS Economic Code	Revenue Source	Category	Rate
			₦
12020502	Public Disturbance (Noise Control)	Per Annum	1,000.00
12020503	Impounding of Animal Fines	Per Annum	2,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>		
12020806	Shop/Shopping Container	Per Annum	1,000.00
12020807	Market/Motor Park - In/Out	Daily	20.00
12020808	Rent on Local Government Quarters	Per Annum	12,000.00
12020809	Rent on Other Local Government Building	Contigent	Contigent
12020810	Filling Stations	Sign Post/Per Annum	10,000.00
12020811	Private Secondary Schools	Per Annum	10,000.00
		Sign Post/Per Annum	2,000.00
12020812	Nursery/Primary Schools	Per Annum	5,000.00
		Sign Post/Per Annum	2,000.00
12020813	Banks	Per Annum	36,000.00
12020814	Sales of Fuel or Black Market	Per Annum	3,000.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>		
12020712	Ferry Crossing with Vehicles	Per Trip	100.00
12020713	Canoe Crossing with Passenger	Per Trip	50.00
12020714	Bag of Maize Seller	Per Bag	30.00
12020715	Bag of Maize Buyer	Per Bag	50.00
12020716	Tubers of Yam (Seller)	100 Tubers as at N2	50.00

**SCHEDULE 2**  
**TARABA STATE LOCAL GOVERNMENT REVENUE SOURCES**  
**BREAKDOWN OF TAXES BASED ON NATURE OF REVENUE SOURCES BY LGAS**

<b>IPSAS Economic Code</b>	<b>Revenue Source</b>	<b>Category</b>	<b>Rate</b>
			<b>₦</b>
12020717	Tubers of Yam (Buyer)	100 Tubers as at N21	50.00
12020718	Grains Charge (Seller)	Per Bag	30.00
12020719	Grains Charge (Buyer)	Per Bag	50.00
12020720	Cow Seller		200.00
12020721	Cow Buyer		300.00
12020722	Earnings from Private Schools	Per Annum	10,000.00
12020723	Earnings from Private Hospitals/Clinics	Per Annum	15,000.00
12020724	Printing of Tags	Per Annum	20,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>		
12020909	Plot of Land Fee	100/50 Sq. Metre	5,000.00
		100/100 Sq. Metre	10,000.00

### SCHEDULE 3

#### PRESUMPTIVE TAX PAYABLE PURSUANT TO THIS LAW

IPSAS Economic Code	Revenue Source	Category	Rate
	TRADE/BUSINESS		
120204169	Kerosene and Lubricant Sellers	Micro Business Small Business Medium Business	2,500.00 30,000.00 50,000.00
120204170	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	Micro Business Small Business Medium Business	2,000.00 10,000.00 25,000.00
120204171	Transport Workers - Taxi, Bus, Lorry e.t.c	Micro Business Small Business Medium Business	7,000.00 20,000.00 2,000.00
120204172	General Trading/Enterprises - Retail and Wholesale Raw Food	Micro Business Small Business Medium Business	2,000.00 7,500.00 20,000.00
120204173	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air - Conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings	Micro Business Small Business Medium Business	2,000.00 10,000.00 20,000.00
120204174	Furniture or Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors, Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle	Micro Business Small Business Medium Business	2,000.00 10,000.00 20,000.00



**SCHEDULE 3**  
**PRESUMPTIVE TAX PAYABLE PURSUANT TO THIS LAW**

IPSAS Economic Code	Revenue Source	Category	Rate
120204175	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	Micro Business	2,000.00
		Small Business	10,000.00
		Medium Business	20,000.00
120204176	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine	Micro Business	2,000.00
		Small Business	10,000.00
		Medium Business	20,000.00
		Micro Business	2,000.00
120204177	Timber Dealers, Tire and Yoghurt	Small Business	10,000.00
		Medium Business	30,000.00
		Medium Business	30,000.00
120204178	Financial Services - Bureau De Change, Pool Agents and Promoters, Money Lenders	Micro Business	10,000.00
		Small Business	50,000.00
		Medium Business	100,000.00
120204179	Furniture and Cabinet Makers	Micro Business	2,000.00
		Small Business	15,000.00
		Medium Business	50,000.00
120204180	Restaurant and Food Sellers	Micro Business	2,500.00
		Small Business	15,000.00
		Medium Business	50,000.00
120204181	Property - Guest House, Face to Face Building with not more than ten (10) rooms	Micro Business	2,500.00
		Small Business	40,000.00

### SCHEDULE 3

#### PRESUMPTIVE TAX PAYABLE PURSUANT TO THIS LAW

IPSAS Economic Code	Revenue Source	Category	Rate
		Medium Business	60,000.00
		Micro Business	1,500.00
		Small Business	5,000.00
120204182	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers and Other Machine Repairers, Rewires, Battery Chargers	Medium Business	15,000.00
		Micro Business	2,500.00
		Small Business	5,000.00
120204183	Artisans, Design and Sign Writers, Hand Craft Makers, Graphic Arts	Medium Business	50,000.00
		Micro Business	2,000.00
		Small Business	20,000.00
120204184	Professional Services - Opticians, Photo Lab, Auctioneers, Draughtman, Maternity Owners	Medium Business	50,000.00
		Micro Business	10,000.00
		Small Business	15,000.00
120204185	Entertainment Service, Musicians	Medium Business	20,000.00
		Micro Business	2,000.00
120204186	Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry	Small Business	10,000.00
		Medium Business	20,000.00
		Micro Business	2,000.00
120204187	Aluminium Fabrication Products	Small Business	10,000.00
		Medium Business	30,000.00



### **SCHEDULE 3** PRESUMPTIVE TAX PAYABLE PURSUANT TO THIS LAW

<b>IPSAS Economic Code</b>	<b>Revenue Source</b>	<b>Category</b>	<b>Rate</b>
120204188	Processors, Producers and Manufacturers - Blocks, Culvert, Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors	Micro Business	1,000.00
		Small Business	10,000.00
		Medium Business	40,000.00
		Micro Business	2,000.00
120204189	Transport Owners	Small Business	15,000.00
		Medium Business	30,000.00

#### **CROSSING OF ALL AGRICULTURAL PRODUCT WITHIN THE TARABA STATE JURISDICTION**

Revenue in farm product/forest products in respect for out/incoming

Revenue in farm product/forest products in respect for out/incoming				
12020141	Fire Wood Tree	Per Truck		5,000.00
		Per Canter		1,000.00
12020142	Charcoals	Per Truck		5,000.00
		Per Canter		1,000.00
12020143	Poultry Dust	Per Truck		5,000.00
		Per Canter		1,000.00
FARM FRUIT/AGRICULTURAL PRODUCT				
12020144	Mango	Per Truck		5,000.00
		Per Canter		1,000.00
12020145	Cashew	Per Truck		5,000.00

### **SCHEDULE 3**

#### **PRESUMPTIVE TAX PAYABLE PURSUANT TO THIS LAW**

<b>IPSAS Economic Code</b>	<b>Revenue Source</b>	<b>Category</b>	<b>Rate</b>
		Per Canter	1,000.00
		Per Truck	5,000.00
12020146	Banana	Per Canter	1,000.00
		Per Truck	5,000.00
12020147	Guava	Per Canter	1,000.00
		Per Truck	5,000.00
12020148	Pineapple	Per Canter	1,000.00
		Per Truck	5,000.00
12020149	Ginger	Per Canter	1,000.00
		Per Truck	5,000.00
12020150	Groundnut	Per Canter	1,000.00



**SCHEDULE  
FORM A  
(SECTION 2)**

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



*[Signature]*  
Clerk of the House of Assembly

Name: *MELLAH K. ORNLI (TP)*

**FORM B  
SECTION 4(1)**

Assented to by me this *26<sup>TH</sup>* day of *JUNE* 2020.

*[Signature]*  
Executive Governor

Name: .....

**FORM C  
SECTION 4(2)**

Assent withheld by me this ..... day of ..... 2020.

.....  
Executive Governor

Name: .....

**FORM D  
SECTION 4(3)**

Passed again by the Taraba State House of Assembly by two thirds majority this ..... day of ..... 2020.

.....  
Speaker

Name: .....