



IMO STATE REVENUE ADMINISTRATION

A LAW TO PROVIDE FOR THE RE-ESTABLISHMENT OF IMO STATE INTERNAL REVENUE SERVICE AND REVENUE ADMINISTRATION, CONSOLIDATION AND CODIFICATION LAW, 2021

Citation and Commencement

1. This Law may be cited as the Imo State Citation and Revenue Administration Law and shall come into operation on the..... day of2021

REPEAL

2. This Law seeks to repeal the Imo State Revenue Administration Law 2019 (Second Amendment Law 2021) and all Local Government Revenue Laws and any other similar Laws

Interpretation

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

“Authorized Officer” means any person employed in the Internal Revenue or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the Chairman to perform or carry out specific functions under this Law.

“Board” means the Imo State Board of Internal Revenue established under section 3 of the Law

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

“Chairman” means the Chairman of the Service/Board appointed pursuant to section 4(a) of this Law;

“Commissioner” means the Commissioner charged with the responsibility for the matter relating to finance;

“Consultants” include accountants, legal practitioners or any Other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria 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;

“Governor” means the Governor of Imo State; **“Government”** means the Government of Imo State and shall include Local Government Council;


"Member” means a member of the Board appointed under section 4 of this Law and includes the Chairman;

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

"Officer” means any person employed in the Internal Revenue Service;

“Person” includes a company or body corporate and -any unincorporated body of persons;

“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; **"Tax”** includes any duty, levy or revenue accruable to the government in full or part under this law, or any other enactment or law;



“Taxable person” includes an individual or body of individuals, family, 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.

1 RE- ESTABLISHMENT OF THE IMO STATE BOARD OF INTERNAL REVENUE

SECTION 3

- (1) There is established a Board to be known as the Imo State Board of Internal Revenue (referred to in this Law as “the Board”) whose operational arm shall be known as the Imo State Internal Revenue Service (referred to in this Law as “the Internal Revenue Service”).

1.A The Board

- (2) The Board;
 - (a) Shall be a body corporate with perpetual succession and common seal;
 - (b) May sue or be sued in its own name and
 - (c) May acquire, hold and dispose of any property or interest in a property, movable or immovable for the purpose of carrying out its functions under this Law.
- (3) The object of the service is to assess, administer, collect and account for all taxes, levies, rates and other charges specified in Schedule 1 to this Law or other Laws made from time to time by the House of Assembly of Imo State or National Assembly and regulations made under those Laws.

1.A.1 Appointment and Composition of Members

SECTION 4

Members of the Board shall be appointed by the Governor and shall comprise of;

- (a) The Chairman who shall be;
 - i. appointed from a relevant and recognized professional body;
 - ii. a person knowledgeable and experienced in tax matters; and
 - iii. the executive head of the Internal Revenue Service.
- (b) Four Directors who shall be Heads of the under listed Departments, shall respectively be appointed from persons with the relevant and Recognized professional knowledge and experience:
 - i. Director Finance and Human Resources;
 - ii. Director Revenue Operation;
 - iii. Director Compliance; and
 - iv. Director Legal Services/Secretary to the Internal Revenue Service.
- (c) Two persons from the Internal Revenue Service who shall not be below the level of a Director.

- (d) The Attorney-General or his representative who shall be an officer not below the level of a Director.
- (e) The following Commissioners or their representatives who shall be an officer not below the level of a Director in their respective ministries:
 - i. Ministry of Lands;
 - ii. Ministry of Budget and Planning;
 - iii. Ministry of Finance
 - iv. Ministry of Commerce; and
 - v. Ministry of Transport

1.A.2 Tenure and Remuneration of Office

SECTION 5

- (1) Members of the Board shall hold office Tenure and for a period of five (5) years in the first instance but may remain in office after the expiration of their term pending the reconstitution of the Board.
- (2) The Chairman and members of the Board, excluding ex-officio members, shall be paid such emoluments, allowances and benefits as the Governor, may, from time to time determine.

1.A.3 Office of The Chairman

SECTION 6

The Chairman of the Board shall:

- (a) Be the Chief Executive and Accounting Officer of the Internal Revenue Service;
- (b) Be responsible for the execution of the tax policies of government and the day-to-day administration of the Internal Revenue Service; and
- (c) Hold office on such terms and conditions as may be specified in this Law and in his letter of appointment.

1.A.4 Accountability

SECTION 7

- (1) The Chairman, as the Chief Executive and Accounting Officer of the Internal Revenue Service; shall:
 - (a) Keep proper accounting records, in accordance with standard accounting practice and financial regulations of the State in respect of:
 - i. All revenue and expenditure of Internal Revenue Service;
 - ii. All its assets, liabilities and other financial transactions;

- iii. All other revenues collected by the Internal Revenue Service, including income on investment
- (b) Prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practice: and
- (c) Ensure that the available accounting records of the Internal Revenue Service are adequate, in line with financial regulation and prepared by qualified personnel, who must be a member of a recognized professional body.

1.A.5 Secretary to The Board

SECTION 8

- (1) The Secretary to the Board shall:
 - (a) Issue notices of meeting of the Board;
 - (b) Keep the records of the proceedings of the Board; and
 - (c) Carry out such duties as the Chairman or the Board may from time to time, direct.

1.B Functions of The Board

1.B.1 Meeting of The Board

SECTION 9

- (1) The Secretary shall summon a meeting of the Board whenever business requiring its attention warrants same or on the request of the Chairman or any three members.
- (2) Any five members of the Board, one of who shall be the Chairman or a Director, shall constitute a quorum.
- (3) A major decision of the members on any matter obtained by the Secretary in written correspondences shall be treated in all respects as though it were a decision of the Board in an actual meeting unless any member has requested the submission of the matter to such meeting.

1.B.2 Cessation of Membership

SECTION 10

Notwithstanding the provisions of section 4 of this Law, the 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 out the functions of his office either arising from an infirmity of mind or body, or;
- (d) he becomes bankrupt or makes a compromise with his creditors, or;
- (e) 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 and the Governor removes him from office: or
- (f) he has been found guilty of a breach of the code of conduct or other serious misconduct in relation to his duties; or
- (g) 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
- (h) in any case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office.

1.B.3 Responsibilities of The Board

SECTION 11

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 under the relevant federal and State Laws;
- (c) carry out oversight functions over all taxes, levies and charges accruable to the state government and as it may be required, query, subpoena, sanction and reward any activities pertaining to the assessment, collection of and accounting for revenues accruable to the state;
- (d) doing all such things that may be deemed necessary and expedient for the assessment and collection of revenue
- (e) accounting for all amounts so collected in a manner to be prescribed by the Governor;
- (f) making recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reforms, tax registration, tax treaties and exemptions as may be required from time to time:
- (g) appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
- (h) making recommendations to the Governor regarding the terms and conditions of employment and the remuneration of staff of the Internal Revenue Service:
- (i) controlling the management of the Internal Revenue, Service on matters of policy subject to the provisions of any regulations setting up the Internal Revenue Service; and

- (j) doing such other things as are in the opinion of the Board necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law.

1.B.4 Powers of The Board

SECTION 12

- (1) The Board shall be autonomous in the Powers of the day-to-day running of the technical, professional Board, and administrative affairs of the Internal Revenue Service.
- (2) The Board may appoint such other persons to be employees of the Internal Revenue Service in positions created by the board and on such terms and conditions as shall 'aid down by the Board subject to the Provision of this law or any other enactment.
- (3) The Board may, by notice in the Gazette of the State Government 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.
- (4) Whenever the Board 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 the Governor.
- (5) The Board may subject to such conditions as it may determine, appoint and employ practicing tax practitioners or chartered 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 act required to be done by it in the execution of its functions, under this Law with the aim of achieving the Internally Generated Revenue target of the State Government.
- (6) 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 act required to be transacted or done in the execution of its functions or for carrying into effect the purpose of this Law.
- (7) The Board shall implement the decisions of the Joint Tax Board on matters brought before it for adjudication regarding the application of any of the listed laws under the First Schedule to this Act and non-implementation shall be sanctioned by the Joint Tax Board in any way it deems fit, including a fine of not less than #5,000,000 (five million Naira only).

1.B.5 Staff Regulations

SECTION 13

- (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 Internal Revenue 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 but the Internal Revenue Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Internal Revenue Service may, from time to time, determine.
- (3) If the Board thinks it expedient that any vacancy in the Internal Revenue 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.
- (4) Employment in the Internal Revenue Service shall be subject to the provisions of the pension legislation for the time being force in Imo State and accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed under the relevant law.
- (5) The terms and conditions of service including remuneration, allowances, benefits and pensions of the employees of the Internal Revenue Service shall be determined by the Board, subject to the approval of the Governor.

1.C Establishment of Technical Committee of the Board

SECTION 14

- (1) There shall be a Technical Committee of the Board (referred to in this Law as “the Technical Committee”) which comprises:
 - (a) the Chairman of the Board;
 - (b) the Director of Compliance and Enforcement;
 - (c) the Director Taxpayer Education and Enlightenment

- (d) two other Directors appointed to the Board from within the State Service;
- (e) the Attorney-General or his representative not below the level of a Director, and
- (f) the Director of Legal Service/Secretary of the Internal Revenue Service who is also the Secretary of the Technical Committee.

1.C.1 Functions of The Technical Committee

The Technical Committee shall:

- (a) Have power to co-opt additional staff ' from within the Internal Revenue Service and persons from the private sector who are experienced in revenue matters as the Committee may consider necessary in the discharge of its duties;
- (b) Consider all matters that require professional and technical expertise and make recommendations to the Board;
- (c) Advise the Board on all its powers and duties specifically mentioned in sections 11 and 12 of this Law, and;
- (d) Attend to such other matters as may, from time to time be referred to it by the Board.

2 FINANCIAL PROVISIONS

2.A Funds of The Service

SECTION 15

The Board shall establish and maintain a fund which shall consist of and to which shall be credited:

- (a) an amount not less than 5% and not more than 10% of all revenue collected by the Internal Revenue Service in the preceding year as may be appropriated by the State House of Assembly as administrative charges or cost of collection:
- (b) all other moneys which may, from time to time, accrue to the Board for other services including the disposal, lease or hire of any other dealing with, any property vested in or acquired by the Board;
- (c) all sums of money accruing to the Board or the Internal Revenue Service
- (d) By way of grants-in-aid, the gifts, testamentary...dispositions, and endowments and contributions from any source whatsoever: and

- (e) Such monies as may from time to time be granted to the Board by the State Government or donor agencies provided such grants are not intended for purposes contrary to the objects and functions of the Board.

2.A.1 Expenditure of The Service

SECTION 16

Expenditure of The Board shall defray from the - fund the Board. established pursuant to section 15 of this Law all the amounts payable under or in pursuance of this Law being sums representing:

- (a) any allowance or other payments due to the Chairman and other members of the Board;
- (b) reimbursements to members of the Board or any committees set up by the Board for such expenses as may be expressly authorized by the Board or the Internal Revenue Service;
- (c) All remunerations, allowances, or other costs of employment of; the staff of the Internal Revenue Service;
- (d) Pensions and other retirement benefits payable under or pursuant to this Law or any other enactment;
- (e) cost of acquisition and upkeep of premises belonging to or occupied by the Internal Revenue Service and any other capital expenditure of the Internal - Revenue 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 operations of the Internal Revenue 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 Internal Revenue Service.

2.B Records and Reports

2.B.1 Estimates

SECTION 17

The Internal Revenue Service shall cause to be prepared, not later than the 30th day of September of each year, an estimate of its income and expenditure for the succeeding year.

2.B.2 Accounts and Audit

SECTION 18

The Internal Revenue 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 and in accordance with the guidelines supplied by the Auditor-General of Imo State.

2.B.3 Annual Reports

SECTION 19

- (1) The Internal Revenue Service shall, not later than the 30th of June, each year, submit to the Auditor General of the State, a report of its activities during the immediate „preceding year and shall include in such report the audited accounts of the Internal Revenue.
- (2) The Auditor-General shall within- thirty (30) days of receipt of the report:
 - (a) Present a copy of the report to the Executive Council; and
 - (b) Present a copy of the report to the State House of Assembly.

2.C Power to Accept Gifts

SECTION 20

- (1) The Internal Revenue 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 Internal Revenue Service shall not accept any gift if the conditions attached to it are inconsistent with its functions.

2.D Power to Borrow

SECTION 21

The Internal Revenue Service may, with the approval of the State House of Assembly, borrow by way of loan, overdraft or otherwise from any source such sums as it may require for the performance of its function and meeting its obligations under this Law.

2.E Refund to Tax Payers

SECTION 22

- (1) After proper auditing, the Internal Revenue Service shall refund to tax payers such overpayment of tax as is due.
- (2) The Internal Revenue Service shall decide on 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 Internal Revenue Service made pursuant of subsection (2) of this section, with the option of setting off the amount due against future tax.

3 POWERS OF THE SERVICE

SECTION 23

The Internal Revenue Service shall have power to:

- (a) Assess, collect and account and enforce payment of due taxes;
- (b) in collaboration with the relevant ministries and agencies review the tax regime and promote the application of tax revenue to stimulate economic activities and development;
- (c) 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 provisions of this or any other relevant enactment;
- (d) 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 and such other losses (or revenue forgone) arising from tax waivers and other related matters.
- (e) adopt measures, to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion:
- (f) adopt measures which include compliance, enforcement and regulatory actions as well as, introduction and maintenance of investigative and control techniques for the detection and prevention of non- compliance;
- (g) undertake the enumeration of taxpayers within its jurisdiction and develop a robust taxpayer data base;
- (h) automate the key processes in tax administration, including assessment, collection, accounting, auditing/investigation and reporting and reduce or eliminate human intervention;
- (i) collaborate and facilitate rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matter;
- (j) undertake exchange of personnel or other experts with complementary agencies for
- (k) carry out and sustain rigorous public awareness and enlightenment campaign on the benefit of voluntary tax compliance within and outside the state.
- (l) the purpose of efficient, effective and correct tax administration and 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) undertake research and similar measures with a view to stimulating economic development and determining the extent and effects of tax fraud or evasion and make recommendations to the government on appropriate. intervention, and preventive measures:
- (o) 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;
- (p) maintain a liaison with the office of the Attorney-General of the State, all government, security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
- (q) issue taxpayer identification number to every person taxable in Imo state
- (r) specify from time to time the form of returns, claims, statements and notices necessary for the due administration of the power conferred on it by this Law or any other enactment.
- (s) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law.

4 THE REVENUE COMMITTEE

4.A Establishment of The Revenue Committee

SECTION 24

- (1) There is established for each Local Establishment 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:
 - (a) A person to be appointed by the Chairman of the Local Government Council, not being a political appointee or public officer from within the Local Government Council and who shall be versed in revenue matters shall be the Chairman;
 - (b) Three heads of departments of the Local Government Council namely: Legal, Treasury and any other Department;
 - (c) A member of the public not being a member of the Council who is versed in revenue matters to be nominated by the Legislative Arm of the Council.

All appointments made pursuant to this Section shall be subject to the approval of the Legislative Arm of the Council.

4.A.1 Function of The Revenue Committee

SECTION 25

- (1) The Revenue Committee shall be responsible for the assessment and collection of taxes, fines, rates, charges or other revenue under its jurisdiction and shall account for all 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.

4.B Establishment of The State and Local Government Joint Revenue Committee

SECTION 26

There is Established for Imo State a Joint State and Local Government Revenue Committee which shall comprise:

- i. The Chairman of the State Internal Revenue Service as the Chairman;
- ii. The Chairman of each Local Government Revenue Committee in the State;
- iii. The Chief Executive Officer (CEO) of the State Urban Planning and Development Authority;
- iv. A representative of the State Ministry responsible for:
- v. Local Government affairs not below the level of Director;
- vi. Lands and Physical Planning.
- vii. The Legal Adviser of the State Internal Revenue Service; and
- viii. The Secretary of the Committee, who shall be a staff of the State Internal Revenue Service.

4.B.1 Function of The State and Local Government Joint Revenue Committee

SECTION 27

The functions of the State and Local Government Joint Revenue Committee shall be:

- (a) Enlighten members of the public generally on State and Local Government Revenue matters;
- (b) Consider relevant resolutions of the Joint Tax Board for implementation in Imo state, and;

(c) Advise the Joint Tax Board and the State and Local Government on revenue matters.

4.C Establishment of Revenue Courts

SECTION 28

- (1) The Chief Judge shall establish Revenue Courts form among the Chief Magistrates for the purpose of enforcing the provisions of this Law.
- (2) In entertaining a case of default, and on conviction the Revenue Court shall have power to order the sealing-off of any premises, impounding, seizure or confiscation of any moveable and immoveable property from a defaulter for the purposes of recovering the unpaid taxes, rate or levy.
- (3) A Local Government Council may employ the service of Law enforcement agencies for the purpose of enforcement under this Law
- (4) Nothing in this Law shall be construed as prohibiting a Local Government Council from enforcing penalties stipulated for breach of its Bye Law or charging fees as may be approved by the State Joint Revenue Administration Committee for the use of Local Government Council Properties, public utilities established and maintained by the Local Government Council.

4.D The Revenue Collector

SECTION 29

- (1) For the purpose of this Law, **"a revenue collector"** means a duly authorized officer of the Internal Revenue Service or of a Local Government Revenue Committee;
- (2) The production by a revenue collector of an identity card and certificate or warrant-
 - (a) Issued by and having printed thereon the office of the relevant revenue authority;
 - (b) Setting out his full names, and stating that he is, authorized to exercise the functions of a Revenue Collector, shall be sufficient evidence that the Revenue Collector, is duly authorized for the purposes of this law.

SECTION 30

Except as otherwise provided in any law, revenue due to any authority in Imo State shall be payable by cash bank draft, electronic debit 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 revenues.

5 DISPUTE RESOLUTION

SECTION 31

- (1) If any person disputes an assessment he may apply to the Board, by notice of objection in writing to review and to revise the assessment, and such application shall state precisely the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.

On receipt of a notice of objection, the Board may require the person giving that notice to furnish such particulars and to produce such books or other documents as the Board may deem necessary, and may summon any person.

- (2) Who may be able to give information which is material to the determination of the objection to attend for examination by an officer of the Internal Revenue Division on oath or otherwise.
- (3) In the event of any person who has objected to an assessment agreeing with the Board as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person;

Provided that, if an application for revision under the provisions of this section fails to agree with the Board on the amount of the tax chargeable, the Board shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Board 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 requisite, any reference in this law to an assessment or to an additional assessment shall be treated as a reference to an assessment or to an addition assessment as revised under the provisions of this proviso.

Where a notice of refusal to amend an assessment has been issued by the Board, a taxpayer not in agreement with the assessment may appeal to the Appeal Commissioners for adjudication and, if not satisfied with the decision of the Appeal Commissioners, may appeal to State Revenue Court or High Court. Appeal from the High Court goes to the Court of Appeal and from there to the Supreme Court which is Apex Court in the land. See sections 52- 57 on detailed appeal procedures.

SECTION 32

No assessment warrant, notice or other proceeding made in accordance with the Provisions of this Law or any other revenue law in force in the State shall be quashed or deemed to be void or voidable by want of form, mistake, defect or omission if the same in substance is in.

6 ADMINISTRATION AND ENFORCEMENT

SECTION 33

- (1) The Internal Revenue Service shall have power to administer any law on taxation in respect of which the State House of Assembly or the National Assembly may confer power on it.
- (2) The Internal Revenue Service may, with the approval of the Governor by instrument publish in the State Gazette, appoint any ministry, department or agency to collect revenue pursuant to its powers under subsection (1) of this section.
- (3) The Internal Revenue Service shall have exclusive authority to collect, recover and pay to the designated account all taxes due to the State Government in the State under this or any other enactment through a centralized electronic payment platform administer charges and collect taxes and levies in respect of items listed in the schedules to this Law.
- (4) Maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets relating to tax waivers, fraud or evasion: provided that no tax, levy or revenue established by any Law shall be waived except with the approval of the State House of Assembly upon application by the Board through the Governor.

SECTION 34

- (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Internal Revenue Service may give notice to that person, body corporate or organization requiring him or it within the time specified by the notice to:
 - (a) Complete and deliver to the Internal Revenue Service any return specified in such notice;
 - (b) Appear personally before an officer of the Internal Revenue Service for examination with respect to any matter relating 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 Internal Revenue Service may deem necessary or; and
 - (d) Provide verbally or in writing any other information including a name and address specified in such notice.

- (2) 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.
- (3) The provision of this section or any other provision of this Law shall not be constructed as precluding the Internal Revenue 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 on a computer, or digital or magnetic or optical electronic media as may, from time to time be specified by the Internal Revenue Service.
- (4) 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 31 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 this provision
- (5) 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.

SECTION 35

- (1) The Internal Revenue Service may give notice in writing to any person it considers necessary requiring such person to deliver within a reasonable time specified in such notice fuller or further returns in respect of any mater relating to the functions of the Internal Revenue Service under this Law.
- (2) Where tax is not paid, what falls 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 Internal Revenue 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 person in default shall, in addition to the amount of tax due and payable, also be liable to a fine equal to the amount of tax due and payable.

SECTION 36

- (1) Without prejudice to section 34 of this law, every person engaged in banking shall prepare and deliver to the Internal Revenue Service, quarterly returns specifying:
 - (a) in the case of an individual', all transactions involving the sum of one million Naira and above:
 - or

- (b) in the case of partnership or unincorporated business names, all transactions involving the sum of three million Naira and above; and
 - (c) the names and addresses of all customers of the bank connected with the transaction.
- (2) Subject to subsection (1) of this section, for the purpose of obtaining information relating to taxation, the internal Revenue 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:
- 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 Internal Revenue Service on the advice of the Technical Committee of the Board.
- (3) Any person who, having been engaged in banking in Nigeria, contravenes the provision of this section, commits an offence and shall, in respect or each contravention be liable on conviction to a fine of five hundred thousand Naira (N500,000.00) in the case of a body corporate, and in the case of an individual a fine of fifty thousand Naira (N50,000.00) or imprisonment for a term of five years or to both such fine and imprisonment.

SECTION 37

- (1) The Board may issue tax clearance certificate to any person within two weeks of receipt of an application if:
- (a) The Board is of the opinion that:
 - i. taxes or levies assessed on a person or his income or property for the 3 years immediately preceding the current year of the assessment and collectible by the Board as the revenue of the State Government have been fully paid; or
 - ii. no such tax or levy is due on the person or on his income or property; or
 - iii. the person is not liable to tax for any of those 3 years.
 - (b) 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 falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted;
 - (c) That payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the state finally.

- (2) The tax clearance certificate may be issued in paper form or stored in 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 own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the State Government, no tax clearance may be issued to that person.
- (4) The Board may decline to issue tax clearance certificate but it shall within two weeks of receipt of the application given reason for the denial.
- (5) (a) A Ministry, Department, Agency or Official of the Imo State Government; or any Local Government Council Official, 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 as precondition to transacting any business, including but not limited to the following:
- i. application for Governor's consent to real property transaction;
 - 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. application for Imo State Government loan for housing, business or any other purposes
 - ix. Registration for motor vehicle;
 - x. Registration for distributorship;
 - xi. 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.
 - xii. application for registration of a limited partnership.
 - xiii. application for allocation of market stalls;
 - xiv. appointment or election into public office; and
 - xv. any other application or process for which tax clearance certificate is required under the provisions of this Law and Section 85 of the Personal Income Tax Act.

- (b) Without prejudice to the provisions of the Stamp Duties Act and the Registration of Titles Law, appropriate Authority shall demand tax clearance documents of property transaction before accepting or registration as the case may be.
 - (c) The Chairman of 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 3 years immediately preceding the current year of assessment.
- (a) chargeable income holder;
 - (b) tax payable;
 - (c) tax paid; and
 - (d) tax outstanding.

And where no tax is due from the holder or on his income or property the certificate shall contain a statement to that effect.

- (7) The Board 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 Board requires the taxpayer to provide (the data) shall not be excessive in relation to the purposes for which the Tax Clearance Certificate is to be issued;
 - (b) the Board shall request from the taxpayer all details that are necessary to keep the data accurate and up to date;
 - (c) the Board shall make available to the taxpayer at a price to be determined at its discretion a smart card with taxpayer 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 Board shall provide terminals free of charge to all persons of authorities empowered by this or any other legislation to demand tax clearance certificate from any person;
 - (g) the Board shall ensure that the taxpayer's 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, returns, assessment or other information as secret and confidential; and
 - (i) the Board shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.
- (8) The card holder shall be upon application, 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
 - (e) The Chairman of the Board's power, from time to time, to make other regulations as he may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State,
- (9) It shall be mandatory for all civil servants, private business individuals and employees of companies operating in the State to obtain tax clearance certificate annually. The service shall ensure compliance through necessary enforcement.

SECTION 38

- (1) An authorized officer of the Internal Revenue Service shall between the hours of 9:00am and 5:00pm 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 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 functions lawfully conferred on the Internal Revenue Service; or considered likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of any such books or documents.
- (2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this section are not immediately available because they are stored on a computer, or on digital, Magnetic, optical or electronic media, the Internal Revenue 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

alternation of the records and document, especially where such is required as potential evidence in the investigation of criminal proceedings.

- (3) Where the Internal Revenue Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection (2) of this section and the Internal Revenue 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 Internal Revenue Service shall make such a copy and use it as digital evidence during such investigation or criminal proceedings.
- (4) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer shall:
 - (a) Provide the officer with all reasonable facilities and assistance for the effects 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 statutory declaration.
- (5) Notwithstanding subsection (1) of this section, the authorized officer or a person, accompanying the officer, shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this section.
- (6) If the Chairman of the Internal Revenue Service, on written application is satisfied that the exercise by an authorized officer of his or her 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 Chairman,
 - (b) Be directed to a named officer of the Internal Revenue Service;
 - (c) Be valid, for a period of 3 months from the date of its issue or such lesser period as the Chairman considers appropriate; and
 - (d) Notwithstanding paragraphs (b) and (c) above, be renewable by the Chairman on application.
- (8) Every officer exercising the power of entry conferred by an authorization issued under subsection six (6) of this section shall produce the written authorization and evidence of identity:
 - (a) On first entering the private dwelling; and
 - (b) Subsequently when he is reasonably required to do so and a demand notice has been served on the chargeable person or his agent, and payment is not made within the time limited by the

demand notice, the Internal Revenue Service may for the purpose of enforcing payment of the amount due, distrains the chargeable person or his agent.

SECTION 39

- (1) Without prejudice to any other power conferred on the relevant revenue authority for the enforcement of payment of revenue where the payment has become due, and demand notice has, in accordance with the provisions of the relevant law, been served on a chargeable person or his agent, if payment is not made within the time limited by the demand notice, the Revenue Service, or other revenue authority, may for the purpose of enforcing payment of the amount due, distrain:
 - (a) Upon the goods, chattels or other movable or immovable properties of the person liable to pay the tax outstanding: and
 - (b) Upon all machinery, plant, tools, vehicles, animals and effects in the possession, used or found on the premises or on the land of the person.
- (2) The authority on distrain under this section shall be in such form, as the relevant revenue authority may direct and that authority shall be sufficient warrant and authority to levy by distrain the amount of revenue due. For the avoidance of doubt, enforcing payment of outstanding tax or revenue through distrain shall be with a court order, and shall be in the prescribed form contained in the Personal Income Tax Act, Laws of the Federation of Nigeria.
- (3) For the purpose of levying any distrain, under this section, an officer duly authorized by the Chairman may apply to a Revenue judge of the state or a Judge of the State High Court sitting in Chambers under oath for the issue of a warrant under this section.
- (4) A judge of the high Court sitting in Chambers may authorize in writing such officer referred to in subsection (3) of this section, to execute any warrant of distrain and if necessary, break open any building or place in the daytime for the purpose of levying such distrain and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of any warrant of distrain and in levying the distrain.
- (5) Things detained under this section may, at the expense of the defaulter, be kept for fourteen days and at the end of this period, the amount due in respect of the revenue and cost and charges of, and incident to the distress are not paid, they may subject to subsection (6) of this section, be sold at any time.
- (6) Out of the proceeds of a sale under this section, the cost of charges of and incidental to the sale and keeping of the distrained property and disposal there under, shall be paid thereafter 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 State Revenue Court or a state High Court, made upon application in such form as may be prescribed by the rules of court.
- (8) In exercise of the powers of distress conferred by this section, the person to whom the authority is granted under subsection (4) of this section may distrain upon all goods chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

SECTION 40

- (1) Notwithstanding the provisions of this law or any other relevant laws, 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 Board.
- (2) Where any tax has been short levied or erroneously repaid, the person who would have paid the amount short levied, or to whom the payment has erroneously been made, shall on demand by the appropriate 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 to which a person to whom the amount was so short levied or erroneously repaid were liable, provided the appropriate officer shall not make any such demand after 6 years from the date of such short levy or erroneous repayment, unless such short levy or erroneous payment was caused by production of a document for the making of statement which was untrue in any material particular or by the fraud, willful default or neglect of the payer.

SECTION 41

- (1) The Internal Revenue Service shall take all necessary measures to assist any relevant law enforcement agency in the investigation of any offence under this law.
- (2) The Internal Revenue Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax law, whether or not such violation has been reported to the Internal Revenue Service.
- (3) In conducting any investigation under subsection (2) of this section, the Internal Revenue Service may cause investigation to be conducted into the properties of any person, if it appears to the Internal Revenue Service that the lifestyle of the person and extent of 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 Internal Revenue Service shall submit its findings to the relevant law enforcement agency and the Attorney-General for purposes of further investigation or prosecution

SECTION 42

- (1) The Internal Revenue Service may co-opt the assistance and co-operation of law enforcement agency in the discharge of its duties under this law.
- (2) The law enforcement officer shall aid and assist an authorized officer in the execution of any warrant of distrain and the levying of distrain.
- (3) Any tax officer armed with the warrant issued by a Judge of the Revenue Court or State High Court and accompanied by a number of law enforcement officers as shall be determined by the Chairman may:
 - (a) Enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;
 - (b) Inspect, make copies of or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
 - (c) Search any person who is in or on such premises;
 - (d) Open, examine and search any article, container or receptacle;
 - (e) Open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises and any apart thereof; and
 - (f) Remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.
- (4) No person shall be bodily searched under this section except by a person of the same gender.

SECTION 43

- (1) The Internal Revenue Service may, with the approval of the Board, reward any person, not employed in the Internal Revenue Service, in respect of any information that may be of assistance to the Internal Revenue 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 Internal Revenue Service shall be kept confidential and any current or former member of the Internal Revenue Service or 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.

SECTION 44

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

SECTION 45

Without prejudice to the provisions of any other law concerning official secrets, information and documents supplied or produced in pursuance of any requirement of this law or any other legislation being implemented by the Internal Revenue Service shall be treated as confidential.

SECTION 46

Except as otherwise provided under this law or as otherwise authorized by the Governor or Chairman, any member or former member of the Board or any employee or former employee of the Internal Revenue Service of the State Government who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction to a fine of two hundred thousand Naira (N200,000.00) or to imprisonment of three (3) years or both.

SECTION 47

A taxable person required by this Act to file a self- assessment return of income tax shall in the return calculate the amount of tax payable in the form as may be prescribed by the Board of the Internal Revenue Service.

SECTION 48

If the Internal Revenue Service discovers through a tax audit exercise or investigation at any time that a taxable person liable to income tax has not been assessed or has been assessed at a less amount than that which ought have been charged, the Service may, within the year of assessment or within 6 years after the expiration thereof and as often as may be necessary, assess the taxable person at such amount or additional amount as ought to have been charged, and the provision of this Act as to notice of assessment, appeal and other proceedings shall apply to that assessment or additional assessment and to the tax thereunder.

7 GENERAL PROVISIONS

7.A Confidentiality

SECTION 49

Information and Document to be Confidential:

- (1) All information and documents supplied or produced in pursuance of any requirement of this law or any other legislation being implemented by the Internal Revenue Service shall be treated as confidential.
- (2) Except as otherwise provided under this law or as otherwise authorized by the Governor or Chairman, any member or former member of the Board or any employee or former employee of the Internal Revenue Service of the State Government who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction to a fine of two hundred thousand Naira (N200.000.00) or to imprisonment of three (3) years or both.

7.B Establishment of Body of Appeal Commissioners

SECTION 50

The Governor may, by Notice in the State Gazette, establish a Body of Appeal Commissioners.

SECTION 51

- (1) The Body of Appeal Commissioners shall consist of a Chairman and five other members, none of whom shall be a public officer.
- (2) An Appeal Commissioner:
 - (a) shall be appointed by the Governor, by Notice in the State Gazette, from among persons appearing to him to have had experience and shown capacity in the management of a substantial trade or business or the exercise of a profession of law, accountancy or taxation in the State;
 - (b) Subject to the provision of this section hold office for a period of three (3) years from the date of his appointment
 - (c) may at any time resign his appointment by notice in writing addressed to the Governor accept that on the requests of the Governor he may continue to act as an Appeal Commissioner after the date of his resignation and sit at any further hearing in a case in which he has already sat

before the date to hear an appeal, until a final decision has been given with respect to that appeal;

- (d) Shall cease to be an Appeal Commissioner if the Governor determines that his office be vacant and Notice of the determination being published in the State Gazette or on his acceptance of a political appointment.
- (3) The Governor shall designate a public officer to be the Secretary to the body of Appeal Commissioners (referred to in this Law as the Secretary) and the official address of the secretary shall be published in the State Gazette.
- (4) Subject to the provision of this Section, the Body of Appeal Commissioners shall remain in office until a new body is sworn-in.

SECTION 52- Appeal

A taxable person being aggrieved by assessment to income tax made upon him having failed to agree with the Board in the manner provided in section 58(3) of the personal income Tax Act (Cap P8 LFN 2004) may appeal against the assessment upon giving notice as provided in section 53 of this law. The Notice of Appeal must be within thirty days after the date of service of notice of the refusal of the Board to amend the assessment as desired.

SECTION 53

- (1) A notice of appeal to be given under the provisions of this Section shall be given in writing to the Board and shall set out as follows:
 - (a) the name and address of the appellant;
 - (b) the official number and the date of the relevant notice of assessment;
 - (c) the amount of the assessable, total or chargeable income and of the tax charged as shown by that notice and the year of assessment concerned;
 - (d) the precise grounds of appeal against the assessment;
 - (e) The address for service of any notice or other documents to be given to the appellant; and
 - (f) The date on which the appellant was served with the notice of refusal by the Board to amend the assessment as desired.
- (2) As soon as may be after receipt of notice of Appeal, the Secretary, shall have regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law, deliver a copy to the Board and the appeal shall be listed by the Secretary for hearing accordingly.

- (3) A notice or other documents to be given to the Appeal Commissioner shall be addressed to the Secretary and be delivered at or sent by registered post to his official address.
- (4) A taxpayer may discontinue an appeal by him under this section upon giving notice of the Secretary in writing any time before the hearing of the Appeal.
- (5) Notwithstanding that notice of appeal against an assessment has been given to a taxpayer under this section the Board may reverse the assessment in agreement with the taxpayer and on notice of the agreement being given in writing by the Board to the Secretary at any time before the hearing, the appeal shall be treated as being discontinued.
- (6) On the discontinuance of an appeal under the provision of this section, the amount or revised amount of the assessment, as the case may be, shall be deemed to have been agreed between the tax authority and the taxpayer under the provisions of subsection (6) of section (62) of the Personal Income Tax Act (as amended).

SECTION 54

- (1) The Appeal Commissioners shall, as often as may be necessary, meet to hear appeals in any town where an office of the Board is situated and, subject to the provisions of subsection (2) of this Section at any sue meeting;
 - (a) any three or more Appeal Commissioners may hear and decide an appeal; and
 - (b) the Appeal Commissioners present select one of them to be the chairman at the meeting.
- (2) An Appeal Commissioner who had direct or indirect financial interest in a taxpayer or being a relative of a person having sue interest, and having knowledge thereof, shall:

When any appeal by such taxpayer is pending before the Body of Appeal Commissioners, declare such interest to the other Appeal Commissioners and give notice to the Board in writing of such interest or relationship and he shall not sit at any meeting for the hearing of that Appeal.
- (3) The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an Accountant, and the taxpayer is or has been a client of that Appeal Commissioner
- (4) The secretary shall give seven clear working days" notice to the Board and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioner have fixed a date of their hearing.
- (5) All notices, precepts and documents, other than decisions of the Appeal Commissioners may be signed under the hand of the Secretary.
- (6) All appeals before the Appeal Commissioners shall be held in camera.

- (7) A taxpayer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal, If the person intended by the taxpayer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioners may adjourn the hearing for such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement,
- (8) The onus of proving that the assessment complained of is excessive shall be on the appellant.
- (9) At the hearing of an appeal, if the representative of the Board proves to the satisfaction of the Appeal Commissioners or the court hearing the appeal in the first instance that:
 - (a) The appellant has, contrary to subsection (9) of section 63 of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Board the statement mentioned in that subsection; or
 - (b) The appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - (c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal Commissioners or, as the case may be, the court may adjourn. the hearing of the appeal to any subsequent day and order the appellant to deposit with the Board before the day of the adjourned hearing an amount on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is lesser.
- (10) If the appellant fails to comply with an order under subsection (9) of this section, the assessment against which he appealed shall be, confirmed and the appellant shall have no further right to appeal whatsoever with respect to that assessment.
- (11) The Appeal Commissioner may confirm, reduce, increase or annul the assessment or make such order thereon as they see fit.
- (12) The decision of the Appeal Commissioners shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Board by the Secretary, on a request made within three months of the decision.
- (13) where on the hearing of an appeal;
 - (a) no accounts, books or records relating to profit were produced by or on behalf of the appellant:
or
 - (b) those accounts, books or records were so produced but the Appeal Commissioners rejected the same on the ground that it has been shown to their satisfaction that they were incomplete or unsatisfactory; or

- (c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary to the Appeal Commissioners without showing reasonable excuse; or
 - (d) the appellant or a person employed,
 - (e) Without showing any reasonable cause, the Chairman of the body of Appeal Commissioners shall record particulars of the same in his written decision.
- (14) the Governor may make rules prescribing the procedure to be followed in the conduct of appeal before the Appeal Commissioners.

SECTION 55

- (1) Notice of the amount of the tax chargeable under the assessment as determined by the Appeal Commissioners shall be served by the Board on the taxpayer or on the person in whose name the taxpayer is chargeable.
- (2) Where the tax chargeable on a taxpayer for a year of assessment in accordance with a decision of the Appeal Commissioner does not exceed twenty thousand Naira (N20,000.00) no further appeal by the taxpayer shall lie from that decision except with the consent of the Board.
- (3) Notwithstanding that a further appeal is pending, tax shall be paid in accordance with the decision of the Appeal Commissioners, within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section and Proceedings may be taken for its recovery in accordance with the provision of this law.

SECTION 56

- (1) Subject to the provisions of Section 52 of this Law, a taxpayer who, having appealed against an assessment made on him to the Appeal Commissioners under the provisions of Section 53(1) of this Law is aggrieved by the decision of the Appeal Commissioners may appeal against the assessment and the decision to the High Court of the State upon giving notice in writing to the Board within thirty days after the date on which the decision was given.
- (2) Where no body of Appeal of Commissioners has been appointed with jurisdiction to hear an appeal against an assessment made on a taxpayer, the taxpayer who is aggrieved by the assessment and has failed to agree with the Board in the manner provided on subsection (3) of Section 31 of this Law and Section 58(3) of the Personal Income Tax Act. may appeal against the assessment to the High Court of the State upon giving notice in writing to the Board within thirty days after the date of service of notice of the refusal by the Board to amend the assessment as desired.

- (3) If the Board is dissatisfied with a decision of the Appeal Commissioners, it may appeal against the decision to the High Court of the State upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.
- (4) Seven clear working days' notice of the date fixed for the hearing of the appeal shall, unless rules made hereunder otherwise provide, be given to all parties thereto. The provisions of subsection (7), (8) and (9) of Section 54 and that of subsection (1) of Section 53 of this Law shall apply to an appeal under this section with necessary modifications
- (5) All appeals shall be heard in camera unless the judge shall, on the application of the taxpayer, otherwise direct.
- (6) If on the hearing of an appeal from a decision of the Appeal Commissioners given under the provisions of Section 51 of this Law a certified copy of that decision is produced before the High Court and the decision contains a record by reference to-
 - (a) paragraph (a) of Sub-section (13) of Section 54 of this Law, the High Court shall dismiss the appeal: or
 - (b) paragraph (b) of subsection (13) of Section 54 of the Law; the High Court may dismiss the appeal on *prima facie evidence*, with respect to the accounts, books or records having been incomplete or unsatisfactory, as the Court may seem sufficient; or
 - (c) paragraph (c) or (d) of subsection (13) of Section 54 of this law, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.
 - (d) Notwithstanding the provisions section 68 of the Personal Income Tax Act, if a particular case the judge, from information given at the hearing of the appeal, is of the opinion that the tax may not be recovered, may, on application being made by or on behalf of the Board, require the appellant to furnish within such time as may be specified, Security for payment of the tax and ,if the security is not given within the time specified the tax assessed shall immediately become payable and *recoverable*.
- (7) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge.
- (8) The Chief Judge of the State may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.
- (9) An *appeal* against the decision of a Judge shall *lie* to the Court of Appeal and thereafter to the Supreme Court: - (a) At the instance of the *taxpayer*, where the *decision of the Judge* is to the effect that the tax chargeable on the taxpayer for the relevant year of assessment exceeds fifty thousand

Naira (N50,000.00). (b) At the instance of or with the consent of the Board, in any other case provided that no cost shall be awarded against the taxpayer in an appeal instituted by the Board under this subsection unless the decision of the Judge is to the effect mentioned in paragraph (a) of this subsection.

SECTION 57

- (1) Where no valid objection or appeal has been lodged within the time limited by section 52 of this Law or where due notice has not been given of a further appeal against the Appeal Commissioners or a judge as the case may be, an assessment made under the provisions of subsection (6) of Section 53 of this Law, and subsection (3) of Section 58 of the Act determined under the proviso to that subsection or on Appeal, as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax charged thereby.
- (2) If the full amount of the tax charged by a final and conclusive assessment is not within the appropriate period, prescribed by the provisions of this Law, the provisions thereof relating to the recovery of tax, and to any penalty under Section 38 of this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax repayable under any claim made under a provision of this Law or of which has been agreed to by the Board or determined on an appeal against a refusal to admit that claim. *Provided that:* (a) Where an assessment has become final and conclusive any tax overpaid, including any amount deposited with the Board on account of the tax charged by the assessment, shall be paid; and (b) Nothing in section 56 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year, which does not involve reopening any issue, on the same facts, which has been determined for that year of assessment under subsection (3) of that section or an appeal.

SECTION 58- Offences and Penalty

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 internal Revenue Service within thirty days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty of an offence and shall be liable to pay the tax withheld or not remitted in addition to a penalty of 10 per cent of the tax withheld or not remitted per annum and interest at the prevailing commercial rate.

SECTION 59

Unless otherwise provided in this Law or in Failure to Pay any other revenue law applicable in the State, Due Taxes, any person who fails to pay in full any tax, levy, Levies or rates- rate, charge or other revenue

due to the State or a Local Government authority is guilty of an offence and shall be liable upon conviction to:

- (a) a fine of 1 % of the total amount of revenue which was due and payable, for each day of default: and
- (b) imprisonment for twelve months.

SECTION 60

Any person who:

- (a) Obstructs, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or
- (b) Does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distrain,
- (c) Rescues, damages or destroys anything liable to seizure, removal or distrain or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distrain; or
- (d) Prevent the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person so arrested, commits an offence and shall be liable on conviction to a fine not exceeding two hundred thousand (N200,000.00) or imprisonment for a term not exceeding three years or both.

SECTION 61

(1) Any person who:

- (a) Makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Internal Revenue Service or any officer of the Internal Revenue 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) Whereas by reason or 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 underpayment is made in

respect of any repayment of tax the amount of tax unpaid or the underpayment shall be recoverable as a debt due to the Internal Revenue Service.

- (3) Any person who commits an offence under this section shall be liable on conviction to a fine of two hundred thousand Naira (N200,000.00) and 100 per cent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of three (3) years or both.

SECTION 62

Any person 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 Board or the Internal Revenue Service; or
- (b) Knowingly accepts, receives or uses any document so counterfeited or falsified; or
- (c) Alters any such document after it is officially issued; or
- (d) Counterfeits any seal, signature, initial or other mark of or used by any officer for the verification of such a purpose relating to tax
- (e) Being an employee of the internal revenue 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 (500,000.00) or to imprisonment for a term of three (3) years or both.

SECTION 63

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

- a) Demands from any company an amount in excess of the authorized assessment of the 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 the Internal Revenue Service; or
- e) Steals or misuses Service documents; or

- f) Compromises on the assessment or collection of any taxes, commits an offence and shall be liable on conviction to a fine equivalent to 200 per cent of the sum in question or to imprisonment for a term of three years or both.

SECTION 64

- (1) Any person who, in committing any offence under this Law is armed with any offensive weapon, shall be guilty of an offence and be liable on conviction to imprisonment for a term of five years without the option of fine.
- (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 on conviction to imprisonment for a term of ten (10) years.

SECTION 65

Any person who connives with one or more persons 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 of one year.

SECTION 66

- (1) Any person who not being a Revenue Collector holds himself out as a Revenue Collector and attempt to collect or connives to contravene any Provision of this Law, impersonating a Revenue Collector, collects any revenue due to the State or a Local Government Council shall be guilty of an offence and be liable on conviction to a fine of two hundred and fifty thousand Naira (N250,000.00) or imprisonment for the three (3) years or both and any amount collected by him shall be forfeited to the State Government or relevant Local Government Authority.
- (2) If for the purpose of obtaining admission to any building or other place or doing or procuring to be done any act which he would not be entitle to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorized officer, assumes the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of one hundred thousand Naira (N100,000.00) or to imprisonment for a term of two (2) years.

SECTION 67

- (1) Any criminal proceedings for an offence under this Law, shall be instituted by or with the consent of the Attorney-General of Imo State

- (2) Notwithstanding that the Attorney- General is a member of the Board, he may appear for and represent the Board or Internal Revenue Service in his professional capacity in any proceedings in which the Board or Internal Revenue Service is a party.

Provided that the Legal Adviser shall not in such circumstances give evidence on behalf of the Board or Internal Revenue Service.

SECTION 68

- (1) The Internal Revenue Service may, with the approval of the Attorney-General compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence.
- (2) the Internal Revenue Service shall issue a treasury receipt for any money received under subsection (1) of this section

SECTION 69

- (1) Any person who contravenes any provisions 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 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 of individuals:
 - (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 proceeded 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.

SECTION 70- Confidentiality

- (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 of 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 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 of copies to any other person: -

- (a) Other than a person to whom he is authorized by the Chairman to communicate it; 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 excepts 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 of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this section shall not prevent the disclosure to the authorized officers of the Government of that country of such facts as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.
- (5) Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions for the exchange of information with that country for the purpose of implementing that 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.

SECTION 71

- (1) 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 should be complied with in so far as it does not interfere with the day to day administration of the Internal Revenue Service.

Provided that the Governor shall not give any direction, order or instruction in respect of any *particular* person which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of withdrawing or altering the normal course of any 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) In any proceeding whether civil or criminal under this Law or any of the Laws administered by the Board, any act, matter or thing done by the Internal Revenue Service or the Board in pursuance of

the said laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any direction, given by the Governor.

SECTION 72

- (1) Any power conferred and any duty imposed upon the Board may without prejudice to the provision of section 88(4) of the personal income Tax Act be exercised or performed by the board or by an officer authorized generally or specially in that behalf by the Board
- (2) Notwithstanding the provisions 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 office was authorized by the Internal Revenue 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 Board until the order, ruling or directive has been ratified by the Board pursuant to the powers vested on the Board under this law.

SECTION 73

Anything done or required to be done by the Internal Revenue Service or the Board in pursuance of any of its powers or duties under this or any other law may be signified under the hand of the Chairman or an officer who has been authorized by the Board to so do.

SECTION 74

- (1) If any officer of the Internal Revenue Service whether still or not in its employment;
 - (a) Is or was responsible for any improper payment of moneys from the fund of the Internal Revenue 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 moneys, securities, stores or other property of the Internal Revenue Service;
 - (c) Fails or has failed to keep proper accounts or records;
 - (d) Has failed to make any payment, or is responsible for any delay in the payment of moneys for the Internal Revenue Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Internal Revenue, and if a satisfactory explanation is not furnished to the Internal Revenue 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 or records, or failure to make payment, or delay in making payment, the Internal Revenue Service may surcharge the said officer such sum as it deems fit.

- (2) Any action taken under subsection (1) of this section shall be subject to the approval of the Board and when such approval is obtained, the 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.

The amount of any surcharge imposed under; subsection (3) of this section and not withdrawn under subsection (3) of this section shall be a debt due to the internal Revenue service from the person against whom the surcharge imposed and may be sued for and recover in any court in any suit initiated by the internal recovered 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.

SECTION 75

- (1) Subject to the provisions of this law, the provisions of the Public Officers Protection Act shall apply in relation to any suit instituted against any member, officer or employee of the Internal Revenue Service.
- (2) No suit against the Chairman or a member of the Board or any employee of the Internal Revenue Service for any act done in pursuance or execution of this Law or any other law or enactment, or of any public duties or authority or in respect of any alleged neglect or default in the execution of this law or any other law or enactment, duties or authority, shall lie or be instituted in any court unless it is commenced:
 - (a) Within three months after the act of neglect or default complained of; or
 - (b) In the case of a continuation of damage or injury, within six months - next after the ceasing thereof.
- (3) No suit shall be commenced against the Chairman or a member of the Board or any other officer or employee of the Internal Revenue Service by the intending plaintiff or his agent,
- (4) The notice referred to in subsection (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.

SECTION 76

A notice, summons or other document service required or authorized to be serviced on the Documents. Internal Revenue Service under the provisions of this Law or any other law may be served by delivering it to the Chairman or by sending it by registered post addressed to the Chairman at the principal office of the Internal Revenue Service.

SECTION 77

- (1) In any action or suit against the Internal Revenue Service, no execution or attachment of process in the nature thereof shall of the internal be issued against the Internal Revenue Service unless not less than a three (3) month notice of the intention to execute or attach has been given to the Internal Revenue Service.
- (2) Any sum of money which by the judgment of any court has been awarded against the Internal Revenue 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 fund of the Internal Revenue Service.

SECTION 78

A member of the Board the Chairman any officer or employee of the Internal Revenue Service shall be indemnified out of the assets of the Internal Revenue against any liability incurred by him in defending any proceeding whether civil or criminal, if the proceeding is brought against him in his capacity as Chairman or member of the Board or officer or other employee of the Internal Revenue Service.

SECTION 79

The Governor may give to the Chairman, Board, etc. such directives of a general nature or relating generally, to matters of policy with regards to the exercise of or his functions as he may consider necessary and it shall be the duty of the Internal Revenue Service or the Chairman to comply with the directives or cause them to be complied with.

SECTION 80

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, make regulations:

- (a) Prescribing the forms for returns and other information required under this law or any other law;
- (b) Prescribing the procedure for obtaining any information required under -this law or any other law; and
- (c) For any other incidental matters.

SECTION 81

- (1) There is imposed an Entertainment Levy - which shall be payable by users of viewing centers, cinemas, film houses, photo studios, film production facilities, internal services, paid television and compact disc plates.
- (2) The rate of entertainment Levy imposed by this Law shall be as specified in schedule 2 to this Law.

SECTION 82

The owner, manager or person controlling any of the businesses chargeable to agent, 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.

SECTION 83

- (1) All viewing center, cinemas, film houses, Registration of photo studios film production facilities, internet ^iewing services, paid television businesses and Houses! etc.TM 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 Service for the purpose of the Law.
- (2) A collecting Agent shall produce evidence of registration with the services as a condition precedent to any contractual relationship with the State Government or any of its ministries, departments and agencies or Local Government Council.

SECTION 84

A Collecting Agent shall submit to the Service monthly returns comprising the sales records of the services rendered, the cashbook the customer ledger or records together w evidence of remittance of Entertainment levy for the month within twenty-one (21) succeeding month.

SECTION 85

An authorized officer of the Service:

- (1) may enter without warrant, any premises he reasonably believes that a person carrying on business in order to ascertain whether the provisions of this Part is being complied with by the occupier of the premises or any other person; and
- (2) shall at any reasonable time of the day be given access to all books and records of any viewing center, cinema, film house, photo studio, film production facility, internet service, paid television business or compact disc plates business rendering chargeable services for the purpose of verifying facts necessary to determine the amount due and payable to the Service under this Law.

SECTION 86

- (1) 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.
- (2) The rate of entertainment Levy imposed by this Law shall be as specified in Schedule 2 to this Law.

SECTION 87

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 service, the Entertainment Tax imposed by this Law based on the total amount charged or payable by the user in accordance with the provisions of this Law.

SECTION 88

- (1) All viewing centers, cinemas, film, Photo studios film Production facilities, internet services- Paid television businesses and compact disc plate Producers shall within thirty Says of the commencement of this Law or on commencement of business, whichever is earliest, register with the Service for the purpose of the 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.

SECTION 89

A Collecting Agent shall submit to the Service monthly returns comprising the sales records of the services rendered, the cash book, the customer ledger or records together with the evidence of remittance of Entertainment Levy for the month within twenty-one days of the succeeding month.

SECTION 90

An authorized officer of the Service

- (1) may enter without warrant, any premises on which he reasonably believes that a person is carrying on business in order to ascertain whether the provisions of this Part is being complied with by the occupier of the premises or any other person; and
- (2) shall at any reasonable time of the day be given access to all books and records of any viewing center, cinema, film house, photo studio, film production facility, internet service, paid television business or compact disc plates business rendering chargeable services for the purpose of verifying facts necessary to determine the amount due and payable to the Service under this Law.

SECTION 91

- (1) Where a corporate body or Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimated assessment on the Collecting Agent and may order him in writing to pay the amount charged in the assessment to the Service within twenty-one (21) days of the date of service of the assessment.
- (2) An objection to the assessment under subsection (1) of this section shall only be valid if the supporting documents, records or information as specified by the Service are provided within thirty days of the receipt of the demand notice, otherwise the assessment shall be final and conclusive.
- (3) Where the monthly returns or information provided by the Collecting Agent are considered by the Service to be untrue, additional returns shall be requested for additional assessment to be made.
- (4) Where the Collecting Agent fails to provide the additional returns under the provisions of subsection (3) of this section, the Service shall make an additional estimate assessment accordingly.

SECTION 92

- (1) If a Corporate Body or Collecting Agent fails to file a report and remit the Entertainment levy collected by him within the time allowed by this Law, the Collecting Agent shall, in addition to any other penalty provided under this Law, pay a penalty of one hundred per cent of the amount of Entertainment Tax due.
- (2) Any director, manager, officer, agent or employee of the Collecting Agent who fails to comply with the provisions of this Law, commits an offence and liable on conviction to a fine of not less than one hundred thousand naira or imprisonment for a term of six months or to both such fine and imprisonment.

SECTION 93

- (1) There is imposed a Social Services and Economic Development Levy which shall be service payable by all corporate bodies, including banks, and Economic hotels and insurance, telecommunications, Development manufacturing, oil and gas companies and Levy- energy companies.
- (2) The rate of Social Services and Economic Development Levy imposed by this Law shall be as specified in Schedule 2 to this Law.

SECTION 94

A corporate body shall submit to the Service monthly returns as may be prescribed by the Remittance Service together with the evidence of remittance of the Social Services and Economic Development Levy for the month within twenty- one days of the succeeding month.

SECTION 95

An authorized officer of the Service:

- (a) may enter without warrant, any premises on which he reasonably believes that a body is carrying on business in ORDER TO ascertain whether the provisions of this law is being complied with by the corporate body and
- (b) shall at any reasonable time of the day be given access to all books and records of the corporate body for the purpose of verifying facts necessary to determine the amount due and payable to the Service under this Law

SECTION 96- Consumption Tax

- (1) There is imposed a Consumption Tax which shall be payable by consumers of goods and services bought or rendered, as the case may be, in any hotel, restaurant, eatery, bakery, takeaway, suya spot, shopping mall, store, event centre and other similar business.
- (2) The amount to which the Consumption Tax applies shall be the total cost of facilities, consumables or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant, eatery, bakery, takeaway, suya spot, shopping mall, store, event center and other similar business.

SECTION 97

The rate of Consumption Tax imposed by this Law shall be charged on the consumable services or goods bought or purchased at rate specified in Schedule 2 to this Law.

SECTION 98- Consumption Tax

The owner, manager or person controlling any of the businesses or supplying any of the goods or services chargeable under this Law (in this law referred to the “Collecting Agent”) shall collect for and on behalf of the Service, the Consumption Tax imposed by this Law based on the total amount charged or payable by the consumer at the rate specified in Schedule 2 to this Law.

SECTION 99- Collecting Agent

- (1) Any hotel, restaurant, eatery, bakery, Motets take-away, 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 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.

SECTION 100

A Collecting Agent shall submit to the Service monthly returns comprising the sales records of the goods or services sold or rendered the cash book, the customer ledger or records together with the evidence of remittance of Consumption Tax for the month within twenty- one days of the succeeding month.

An authorized officer of the Service:

- (a) may enter without warrant, any premise on Which he reasonably believes that a person carrying on business in order to ascertain whether the provisions of this Part is being complied with by the occupier of the premises or any other person; Provided that where the Person carrying on the business or the occupier of the premises is a woman, only female officer of the service shall enter such premises.
- (b) shall at any reasonable time of the day be given access to all books and records of any hotel restaurant, eatery, bakery, takeaway, suya spot shopping mall, store, event center and other similar business offering chargeable goods and sec for the purpose of verifying facts necessary to determine the amount due and payable to the Service under this Law.

SECTION 101

If a Collecting Agent fails to file a report and remit the Consumption Tax collected by him within the time allowed by this Law, the Collecting Agent shall, in addition to any other penalty provided with under this Law, pay a penalty of one hundred per cent of the amount of Consumer Tax due.

SECTION 102

Any director, manager, officer, agent or employee of the collecting agent who fails to comply with the provisions of this Law, commit an offence and liable on conviction to a *fine not less than one hundred thousand naira* or imprisonment for a term of six months or to both such fine and imprisonment.

SECTION 103

- (1) Where a hotel, restaurant, eatery, consumption bakery, takeaway, suya spot, shopping mall, Tax Payable on store, event centre or other business covered by Transfer of this Law is sold or otherwise disposed of, the Business, transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no amount was due.
- (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 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 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 Service shall issue the certificate within sixty DAYS the date of request.
- (5) In the absence of willfully concealed fraud, the period of limitation during which the Service may assess Consumer Tax against transferor under this section is four years from the date when the transferor disposed of the restaurant, eatery, bakery, suya spot, shopping mall, store, event center and other similar business or when a determination is made against the transfer, whichever event occurs later.

SECTION 104

The Service may, from time to time, by order published 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.

SECTION 105- Presumptive Tax

- (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 medium scale businesses on whom a tax "Presumptive Tax" shall be imposed by the service based on the level of activities of the taxable persons in the businesses or enterprises as provided in Part C of Schedule 1 to this Law.

SECTION 106

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

SECTION 107

- (1) The taxable persons shall file the returns made available by the 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.

SECTION 108

- (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 contained in Schedule 3 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 the amendment of the list of trades or businesses, in the Presumptive Tax Table contained in Schedule 3 to this

Law and any revision or amendment approved by the House of Assembly shall be published by the Service in the Gazette.

- (3) The Service shall by order, publish in the Gazette prescribed the mode and procedure for the payment of the Presumptive tax by taxable persons under the part
- (4) On payment of the Presumptive Tax Service shall issue a Tax Clearance certificate to the taxable person in accordance with the procedures set out in this Law.

SECTION 109

The Service shall maintain Taxable Persons surveillance of the activities, businesses operations of taxable persons under this Part;

- (a) ensure compliance with the provisions of the Part;
- (b) obtain timely and useful information on the nature level and volume of business bema 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.

SECTION 110

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

SECTION 111

A taxable person who is dissatisfied with the decision of the Service in relation to the objection referred to the Service in this Law may appeal to the Tax Appeal Commissioners within thirty days of decision of the Service.

SECTION 112

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 Tax payable.

SECTION 113

- (1) The 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 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.

SECTION 114

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.

SECTION 115- New Service

- (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 Service (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 Internal Revenue Service shall be deemed to have been transferred to the Internal Revenue 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 service or employment in the Internal Revenue Service established under this Law for purpose of pension.
- (2) every director, employee, staff or officer transferred into the Internal Revenue Service by virtue of subsection (1) of this section shall notify the Internal Revenue Service established under this Law in writing sixty (60) days after the commencement of this Law or after the receives an offer of appointment from the new Board (whichever is later) of his acceptance and any director, employee, staff or officer who fails to notify the Internal Revenue Service shall be deemed to have rejected the offer.
- (3) Any director, employee, staff or officer referred to in subsection (2) of this section is deemed to be an employer of the Internal Revenue Service established under this Law beginning on the day that this Law comes into force end ending on the expiry of the period of grace under subsection (2) of

this section or on the day of his written refusal and the Internal Revenue 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 Board established under this Law, as specified in subsection (1) of this section, shall be transferred to the Office of the Head of Civil Service of the State for redeployment in the Civil Service within the time specified in subsection (2) of this section.

SECTION 116

- (1) There shall be vested in the Board all existing assets, funds, resources and other immovable property, which immediately before the commencement of this Law were vested in the former Board existing immediately before the commencement of this Law.
- (2) All rights, interests, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, whether in law or in equity apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the new Board.
- (3) Any contract or instrument referred to in subsection (2) of this section shall be of the same force and effect as the Board or the Internal Revenue Service established under this Law and shall be enforceable as if, the Board established under this Law had been named therein or had been a party thereto.
- (4) The Board 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 Board as they had the former Board
- (5) Any proceeding 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 be continued, or be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Board of Internal Revenue.
- (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 immediately before the commencement of the Law shall be deemed to have been made or issued by or for the purpose of the Revenue Board, and shall continue in force until revoked or amended, subject to such modifications as may be applicable to the Revenue Board established under this law.

SECTION 117

As from the commencement of this Law, the Chairman of the former Board shall be deemed to have been transferred to the Board established under this Law in the same capacity.

SECTION 118

- (1) As from the commencement of this Law, any disciplinary proceeding pending or existing against any employee of the State Government who, has opted into the service of the former Board, shall be continued and completed by the Board established under this Law.
- (2) An appeal or grievance 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 as if this Law had not come into force.

SECTION 119

- (1) The administration and control of all Transfer of rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Board established under this Law.
- (2) The administration of any real property that were immediately before the coming into force of this Law under the administration, or administration responsibility of the former Board or sits agencies or bodies for the purposes of that former Board are hereby transferred to the Board established under this Law.
- (3) All orders, rules, registrations decisions, directions, licenses, authorizations, certificates of 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 Board established under this Law, the Chairman or an employee of the Internal Revenue 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 Internal Revenue 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 Internal Revenue Service on or after that day.

SECTION 120

- (1) Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Internal Revenue Service shall be read with such modifications as to bring them into conformity with the provisions of Personal Income Tax Act 2011.
- (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.

SECTION 121

- (1) Section 2 of the Personal Income Tax Law Cap. P4, Laws of Imo State is amended by deleting the definition of the “Board” and inserting the following new definition: - “The Board” means the Imo State Board of Internal Revenue Service set up under Section 1 of the Imo State Revenue Administration Law.

TRANSITIONAL AND SAVING PROVISIONS

SECTION 122

- (1) The Imo State Revenue Administration Law 2019 is hereby amended.
- (2) All valid appointments of staff made by the Board before coming into force of this law shall be deemed to have been made pursuant to this law and the existing right of fresh staff if any, to pension and gratuities by virtue of this section be preserved.

SCHEDULE 1

List of Taxes, Levies, Etc. Collectable by The State Government Pursuant to The Taxes and Levies (Approved List for Collection) Act (Amendment) Order, 2021.

- (1) Personal Income Tax in respect of:
 - (a) Pay-As-You-Earn (PAYE); and
 - (b) Direct taxation (self-assessment)
- (2) Withholding Tax (individuals only)
- (3) Capital Gains Tax (individuals only)
- (4) Stamp Duties on Instruments executed by individuals

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

- (5) Gaming fees and Taxes
- (6) Road Taxes,
- (7) Business Premises Registration Fee in respect of urban and rural areas in the State.
- (8) Development Levy (individuals only)
- (9) Naming of Street Registration Fees in 89
- (10) Right of Occupancy fees on Lands owned by the State Government in Urban Areas of the State.
- (11) Market Taxes and Levies where State finance is involved.
- (12) Property Tax
- (13) Hotel, Restaurant or Event Centers (Consumption Tax)

NOTE: Imposed on goods and services consumed in hotel and events centres within Imo State, which shall be imposed on any person who pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or event centre or purchase consumable goods or services in any restaurant whether or not located within a hotel in Imo State.

- (14) Entertainment tax
- (15) Environmental Impact Assessment (ecological) Fee or Levy
- (16) Milling, Sand dredging, Mining, and Quarrying Fee
- (17) Animal Trade Tax
- (18) Produce Sales Tax
- (19) Slaughter or Abattoir Fees, where State finance is involved;
- (20) Infrastructure Maintenance Charge or Levy

- (21) Fire Service Charge
- (22) Economic Development Levy
- (23) Social Services Contribution Levy
- (24) Signage and Mobile Advertisement, Jointly Collected by States and Local Governments.
- (25) Container Haulage Discharge Fee
- (26) Specialized Vehicle Parking Fees within the Metropolitan LGAs
- (27) Agricultural Products levy.
- (28) Presumptive Tax

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

MINISTRY OF WORKS

	Description of Revenues	Rate (N) Per Annum (N)	Remark
	IMO International Airport		Existing Laws/ Regulations
	Airport Charges International Operations		
	Night Landing	\$0.01364 x Weight Aircraft	
	Day Landing	\$0.00909 x Weight of Aircraft	
	Day & Night Parking Demurrage	\$0.00114 x Hours of Parking Weight of Aircraft	
	Passenger Service Charge	\$50 per pax	
	Aircraft Charges Domestic Operation		
	Night Landing	N.0 375 x weight of Aircraft	
	Day Landing	N.25 x weight of Aircraft	
	Day & Night Parking	N0.0315 x Hour(s) of parking x weigh of Aircraft	
	Passenger Service Charge	1,000.00	
	Tollgate Takes		
	Keke Napep	100.00/Entry	
	Cars	300.00/Entry	
	Jeeps/Buses	500.00/Entry	
	Trucks	500.00/Entry	
	Trailers	1,000.00/Entry	
	Students and VIP Excursions		

	Nursery School	N50.00 per student	
	Primary school	N100 per student	
	Secondary School	N200 per student	
	Tertiary Institution	N300 per Student	
	VIP	N1,000.00 per person	
	Registration of cargo handling service providers	250,000.00/PA	
	Registration of express mail services	100,000.00/PA	
	Tolling on State Roads	50.00/vehicle	
	Road Development Levy	100.00/vehicle/PA	
	Lease fee of fuel dump(Jet A1)	1,000.000.00/PA	

VEHICLE INSPECTION OFFICE

S/N	Description of Revenue	Rate Per Annum (N)	Remarks
A	Vehicles Inspection Office		
	Road Worthiness Certificate	N1,250	
	Road Inspection Fees	N2000/N500 per day for Light/ Heavy Duty vehicles respectively	
	Demurrage Fees	N500 and above/N1,500. And above for Light/ Heavy Duty vehicles respectively	
	Accident Treatment Fees	N1,000 and above/N2000 and above for Light/Heavy Duty vehicles respectively	
	Hackney/Stage Carriage Permits	N1000/N2000 for light/Heavy duty vehicles respectively	
	Conductors Badge	500	
	Driver and Conductor's Badge		
	Heavy Duty	1000	
	Roof Rack	2000	
	Proof of Ownership	300	
	Vehicle Registration Booklet	1250	
	Car Hire Service	500	

Road Taxes PRIVATE VEHICLE

Category	Capacity of Vehicle	Cost of Plate Number (N)	Vehicle Registration (N)	Vehicle License (N)	Cost of Regt. Book (N)	Amount (N)
A	Above 3.00cc	15,000.00	6,250.00	3,125.00	1,250.00	25,625.00
B	Between 2.1 – 3.00cc	15,000.00	6,250.00	2,500.00	1,250.00	25,000.00
C	Vehicle up to 1.7cc – 2.00cc	15,000.00	3,150.00	1,875.00	1,250.00	21,250.00
D	Other Vehicle 1.2cc – 1.6cc	15,000.00	3,125.00	1,250.00	1,250.00	20,625.00

OUT-OF- SERIES NUMBER PLATES

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

FANCY NUMBER PLATES

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

REVALIDATION OF OLD NUMBER PLATES (PRIVATE VEHICLE)

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

COMMERCIAL VEHICLE

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

COMMERCIAL VEHICLE NUMBER PLATES REVALIDATION

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

GOVERNMENT/OFFICIAL NUMBER PLATES

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

GOVERNMENT FANCY NUMBER PLATES

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

MOTORCYCLE

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

MOTOR DEALERS NUMBER PLATES

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

MINISTRY OF COMMERCE AND INDUSTRY

	Revenue Sources	Urban Rate/PA	Rural Rate/PA
	Law, Accounting, Tax & Audit, Architectural, Engineering, Quantity Surveyors, Town Planners, Geological firms, Consultants/Commissioned vendors and all other professional services	20,000.00	10,000.00
	Trade Exhibition and trade fair Permit	20,000.00	10,000.00
	Retail fish farming permit	5,000	2,500
	Commercial fish farming permit	20,000.00	10,000.00
	Bread bakery permit	20,000.00	10,000
	Groundnut oil milling permit	20,000.00	10,000
	Woodwork/furniture making permit	20,000.00	10,000
	Metal fabrication / welding permit	20,000.00	10,000
	Block making and interlocks permit	20,000.00	10,000
	Timber work/sales permit	20,000.00	10,000
	Automobile repairs/machine works permit	20,000.00	10,000
	Car wash permit	10,000.00	5,000
	Registration of business premises by non-residents contractors, consultants and suppliers;		
a.	Contracts valued at N1 B and above	N10,000,000.00	
b.	Contracts valued at N500M to N999M	N5,000,000.00	
c.	Contracts valued at N100M to N499M	N2,500,000.00	
d.	Contracts valued at N50M to N999M	N250,000.00	
e.	Contracts valued at N1M to N49M	N150,000.00	

S/N	Description of Revenue	Rate (N) Per Annum (N)	Remark
	Registration of Business Premises		
	Category (Public Liability Companies Plc)		
	Other Manufacturing/Mining Industries	500,000.00	
	General Merchandise Depot/ Distributor Ware Houses	100,000.00	
	Category (Limited Liability Companies)		
	Major GSM Service Providers	500,000	
	Manufacturing/Mining Industries	200,000	

BUSINESS PREMISES

S/N	Types of Business	Rate (₦)	Annual=Renewal (N)	Rate (₦)	Annual =Renewal(N)
		Urban	Urban	Rural	Rural
	Manufacturing Industries Plc	250,000	200,000	150,000	75,000
	Manufacturing Industries LTD	150,000	75,000	100,000	50,000
	Other Manufacturing Industry	100,000	50,000	30,000	20,000
	Banks	200,000	100,000	100,000	50,000
	Micro Finance Banks	50,000	20,000	30,000	15,000
	Pension Administrators Firms	50,000	25,000	30,000	15,000
	Stock Brokers	50,000	25,000	30,000	15,000
	Insurance Companies	50,000	25,000	30,000	15,000
	Insurance Brokers	30,000	15,000	20,000	10,000
	Construction Firms Indigenous	200,000	100,000	100,000	50,000
	Construction Companies Foreign	500,000	250,000	250,000	125,000
	Petroleum Filling Station				
	Major Marketers	50,000	25,000	25,000	15,000
	Mega Marketers	30,000	15,000	15,000	7,500
	Independent Marketers	20,000	10,000	15,000	10,000
	Contractors	50,000	25,000	30,000	15,000
	Consultants/suppliers to Gov't	50,000	25,000	25,000	15,000
	Social Services Providers				
	Private Clinics	50,000	25,000	30,000	20,000
	Private Schools (A)	100,000	50,000	50,000	25,000
	Private Schools (B)	50,000	25,000	30,000	20,000
	Private Schools (C)	30,000	15,000	20,000	10,000
	Private Radio/TV Station PLC/LTD	50,000	30,000		
	Cable satellite Services PLC/LTD	100,000	100,000	50,000	50,000
	GSM Service Providers	250,000	250,000	100,000	100,000

	GSM Mast	200,000	200,000	150,000	150,000
	Agent Travelling/Courier Service	50,000	25,000	20,000	10,000
	Airline Service	200,000	150,000	100,000	50,000
	Transporters (Heavy duty)	50,000	30,000	25,000	20,000
	Transporters Buses/Pick-ups/Taxi	5,000	3,000	3,000	3,000
	Environmental Cleaning Services				
	Big (More than 200 staff	50,000	25,000	30,000	15,000
	Medium (Greater than 100 less than 200 staff)	30,000	15,000	20,000	10,000
	Small (Less than 100 staff)	20,000	10,000	15,000	7,500
	Private Security Services	30,000	15,000		
	Pharmacies	30,000	15,000		
	Scanning Centers/Laboratories	50,000	30,000	30,000	20,000
	Distribution Companies/Deports	100,000	50,000		
	Pool Betting Promoters	500,000	250,000	200,000	200,000
	Pool Betting Agent	150,000	150,000	100,000	100,000
	Entreprises, Ventures & Sons. Bros. Investment etc.	50,000	25,000	25,000	15,000
	General Merchants	50,000	30,000	20,000	10,000
	Grains Merchants	50,000	30,000	20,000	10,000
	Hotel and Lodgings (A)	200,000	100,000	100,000	100,000
	Hotel and Lodgings (B)	100,000	100,000	50,000	50,000
	Hotel and Lodging (C)	50,000	50,000	20,000	20,000
	Hotel and Lodgings (D)	30,000	25,000	15,000	10,000
	Motor Vehicle Dealers	50,000	30,000	30,000	15,000
	Law Firms	50,000	25,000	20,000	10,000

	Tax Practitioners	50,000	25,000	20,000	10,000
	Consultants/Commissioned vendors	50,000	25,000	20,000	10,000
	Accounting and Audit Firm	50,000	25,000	20,000	10,000
	Engineering Firms	50,000	25,000	20,000	10,000
	Architectural Firm	50,000	25,000	20,000	10,000
	Estate Management Firm	50,000	25,000	20,000	10,000
	Quantity Surveying Firm	50,000	25,000	20,000	10,000
	Other Professional Firms	50,000	25,000	20,000	10,000
	Livestock Dealers	50,000	30,000	30,000	20,000
	Vet Clinics	20,000	10,000	10,000	5,000
	Livestock/Vet Feed	20,000	10,000	10,000	5,000
	Welding and Metal Works (A)	50,000	30,000	30,000	15,000
	Welding and Metal Works (B)	30,000	20,000	20,000	10,000
	Welding and Metal Works (B)	20,000	10,000	10,000	5,000
	Welding and Metal Works (D)	10,000	5,000	5,000	3,000
	Welding and Metal Works (E)	5,000	3,000	3,000	2,000
	Aluminum and Glass Work	20,000	10,000	10,000	5,000
	Printing Press (A)	50,000	30,000	10,000	5,000
	Printing Press (B)	30,000	20,000	10,000	5,000
	Printing Press (C)	20,000	10,000	5,000	3,000
	Printing Press (D)	10,000	5,000	3,000	2,000
	Estate Values and Surveyors	50,000	25,000	20,000	10,000
	Quarrying/Mining				
	Mechanized	200,000	200,000	150,000	150,000
	Artisan	50,000	25,000	30,000	30,000
	Motorcycle Dealers	50,000	30,000	20,000	10,000

	Bakeries (A)	50,000	30,000	20,000	10,000
	Bakeries (B)	20,000	10,000	10,000	10,000
	Bakeries (C)	10,000	10,000	10,000	5,000
	Bakeries(D)	10,000	5,000	5,000	3,000
	Bottle/Table water & Flavored Drink	50,000	30,000	30,000	20,000
	Furniture's Industries	50,000	30,000	20,000	10,000
	Cinema House/Viewing Centers	20,000	20,000	10,000	10,000
	Film Producers	50,000	30,000		
	Cement Dealers	50,000	30,000	10,000	5,000
	Timber Dealers	20,000	10,000	10,000	5,000
	Textile Material (A)	30,000	20,000	20,000	10,000
	Textile Material (B)	20,000	10,000	10,000	5,000
	textile Material (C)	10,000	5,000	5,000	3,000
	News Paper Agent	10,000	10,000	5,000	5,000
	Auctioneers	20,000	10,000	10,000	5,000
	Medicine Stores	5,000	3,000	3,000	2,000
	Boutique	10,000	5,000	5,000	3,000
	2 nd Hand Cloth	5,000	5,000	3,000	2,000
	Photo Laboratory/Studio	20,000	10,000	10,000	5,000
	Poultry/Fish Farming	30,000	30,000	20,000	20,000
	Bicycle Dealers	10,000	10,000	5,000	5,000
	Bicycle Spear parts	3,000	1,500	1,000	500
	Motor Vehicle Spear parts	30,000	20,000	10,000	5,000
	Motor Vehicle Mechanics	10,000	10,000	5,000	5,000
	Electronics/Electrical Repairs	10,000	5,000	5,000	3,000
	Car Wash (A)	10,000	5,000	3,000	2,000
	Car Wash (B)	5,000	3,000	2,000	1,000
	Car Wash (C)	3,000	2,000	1,000	500

66	Firewood Dealers	5,000	3,000	2,000	1,000
67	Water Tanker Drivers	2,000	2,000	1,500	1,000
68	Barbing Saloon	2,000	2,000	1,000	1,000
69	Hairdressing Saloon	3,000	3,000	2,000	2,000
70	Beer Parlor	50,000	30,000	30,000	20,000
71	Laundry and Dry cleaning	10,000	5,000	5,000	3,000
72	Business Centers	10,000	5,000	5,000	3,000
73	Restaurant (A)	20,000	10,000	10,000	5,000
	Restaurant (B)	10,000	5,000	5,000	3,000
	Restaurant (C)	5,000	3,000	2,000	1,000
74	Grains Millers	5,000	3,000	2,000	1,000
75	Grains Sellers	10,000	5,000	5,000	3,000
76	Vulcanizes	5,000	3,000	3,000	2,000
77	Food Hotel	5,000	3,000	3,000	2,000
78	Provision Store (A)	20,000	10,000	10,000	5,000
	Provision Store (B)	10,000	5,000	5,000	3,000
	Provision Store (C)	5,000	3,000	3,000	1,000
79	Computer Training Schools	30,000	20,000	10,000	5,000
80	Computer Dealers	30,000	20,000		
81	Building Material (A)	50,000	30,000	20,000	10,000
	Building Material (B)	30,000	15,000	5,000	3,000
	Building Material (C)	20,000	10,000	3,000	2,000
82	Heavy Plant Hire	20,000	10,000	10,000	5,000
83	Super Market	50,000	30,000	20,000	10,000
84	Lubricant	20,000	10,000	10,000	5,000
85	Rice/Groundnut Millers	20,000	10,000	10,000	5,000
86	Meat Seller	10,000	5,000	5,000	3,000
87	Sugarcane Dealers/Sellers	20,000	10,000	5,000	3,000

88	Sales of Beds and Beddings	10,000	5,000	5,000	3,000
89	Poly Producers	30,000	20,000	20,000	10,000
90	Kola nut Dealers/Sellers	10,000	5,000	5,000	3,000
91	Sales of Plastic Products Dealers Plastic product sellers	30,000 5,000	20,000 3,000	10,000 5,000	5,000 3,000
92	Road side Carpenters	5,000	3,000	3,000	2,000
93	GSM Sellers/Repairs/Accessories/Down loaders	5,000	3,000	3,000	2,000
94	Tailoring Services (A) Tailoring Services (B)	10,000 5,000	5,000 3,000	3,000 2,000	2,000 1,000
95	Mai Shayi	3,000	2,000	2,000	1,000
96	Fruit Dealers/Sellers	10,000	5,000	5,000	3,000
97	Interior Decorators	20,000	10,000	5,000	3,000
98	Clearing Agent	20,000	10,000	5,000	3,000
99	Bookshops/Stationaries	10,000	5,000	4,000	2,000
100	Physiotherapies	10,000	5,000	3,000	2,000
101	Rental Services	15,000	7,500	4,000	2,000
102	Agro Dealers	20,000	10,000	5,000	2,500
102	Nutritional Food Supplements	30,000	15,000	10,000	5,000
103	Health from Fitness Center	20,000	10,000	5,000	2,500
104	Embalment Center	20,000	10,000	5,000	2,500
105	Night Club (A) Night Club (B) Night Club (C)	100,000 80,000 50,000	50,000 40,000 25,000	50,000 40,000 25,000	25,000 20,000 12,500
106	Gas Station	200,000	100,000	50,000	25,000
107	Telecommunication Distributor	100,000	50,000	50,000	25,000
108	Vocational Center/Secretariat Institute	20,000	10,000	5,000	2,500
109	Coal Mining Companies	2,000,000	1,000,000	500,000	250,000
110	Heavy duty Generator Sellers	50,000	25,000	15,000	10,000

111	Borehole Drillers Large Rig	300,000	150,000	100,000	50,000
	(A) Borehole Drillers Moderate Rig	150,000	75,000	50,000	25,000
	(B) Borehole Drillers Small Rig	100,000	50,000	30,000	15,000
	(C) Borehole Drillers manual (D)	50,000	25,000	20,000	10,000
112	Aluminum corrugation Company	50,000	30,000	30,000	20,000
113	Electricity Company (JED)	2,000,000	1,000,000	500,000	250,000
114	International Trade Fair	1,000,000	500,000	250,000	125,000
115	Domestic Trade Fair	500,000	250,000	125,000	62,500
116	Local Trade Fair	300,000	150,000	75,000	32,500
117	Surface Kerosene Tanker	30,000	15,000	10,000	5,000
118	Fast Food/Confectioneries	20,000	10,000	10,000	5,000
119	Block Industry	10,000	5,000	5,000	2,500
120	Electrical material Dealers	10,000	5,000	5,000	2,500
121	Chemist	10,000	5,000	5,000	2,500
122	Warehouses	50,000	30,000		

BELOW IS THE RATE BEING COLLECTED AS RENT IN IMO URBAN MARKET

Old Rate at ₦1,200 and ₦2,400 as rent per annum Revised Rate

(N)per annum: -

1. ₦1,200 now ₦5,000
2. ₦2,400 now ₦7,000

DEVELOPMENT LEVY, EMPLOYEES OF PUBLIC AND PRIVATE INSTITUTIONS PUBLIC SERVANTS

	GL 02 - 06	GL 07 - 12	GL 13 - 14	GL 15 - 16
State MDAs	500	1,000	2,000	3,000
Federal MDAs	1,000	2,000	4,000	6,000

Development Levy, Political and Public Office Holders

Executive Governor	Deputy Governor	SSG	COS	HoS
300,000	200,000	100,000	100,000	50,000

Commissioners/SA	P/Secretary	Perm. Commissioner	Board Chairman	Board Members
70,000	50,000	50,000	50,000	30,000
Accountant General	Head Treasury	Auditor General (State & LG)	SSA	Special Assistant
70,000	50,000	50,000	30,000	30,000
Head of Tertiary Institution (State)	Head of Federal Institutions	Deputy Head of Tertiary Institution (State)	Deputy Head of Tertiary Institution (Federal)	Registrars State Institution
30,000	40,000	20,000	30,000	30,000
Registrar Federal Institution				
40,000				

Development Levy, Legislature

Hon. Speaker	Hon. Deputy Speaker	Hon. Members State Assembly	Clerk, State Assembly
100,000	80,000	50,000	50,000

Development Levy, Local Government Council

Chairman	Deputy Chairman	Secretary/Supervisors	Councilors
50,000	40,000	30,000	20,000

Development Levy, Organise Private Sector Employees

Designation	Amount
Branch Manager/Accountants	15,000
Senior Staff	10,000
Intermediate Staff	5,000
Junior Staff	3,000

Development Levy, Self-Employment

INCOME	AMOUNT
15,000 - 50,000	1,000
51,000 - 100,000	2,000
101,000 - 150,000	4,000
151,000 - 200,000	5,000
201,000 - 250,000	6,000
251,000 - 300,000	7,500
301,000 - 350,000	8,500
351,000 - 500,000	10,000
501,000 - 1,000,000	15,000
ABOVE 1,000,000	20,000

Development Levy, Companies

ENTITY	AMOUNT
Deposit Money Banks (Commercial Banks)	200,000
-Official Bankers to the State Government	10,000,000
-Collection Banks to the State IRS	5,000,000
Other Financial Institutions (Microfinance Banks)	50,000
Cement Manufacturers	15,000,000
Telecommunications	2,000,000
NNPC/Subsidiaries	1,000,000
Major Oil & Gas Companies	200,000
Independent Oil & Gas Companies	20,000
Other Manufacturing Companies	5,000

Construction Companies	300,000
Mining, Iron & Steel Companies	2,000,000
Quarrying Companies	200,000
Hospitality Services	30,000
Private Healthcare Service Provider	20,000
Professional Service Firms	10,000
General Merchandise	50,000

For the purpose of Development Levies, it shall be due on the 1st day of January of every year; payable on or before the 28th of February, of the Tax year.

Infrastructure Maintenance Levy payable as follows:

Infrastructure maintenance levy is payable by the following road user:

	Commercial vehicle of 10tyres& above operating within the State Government constructed road	N200 per day
	Commercial vehicle of 6 tyres, but less than 10tyres	N150.00 per day
	Commercial Bus ref 4 tyres	N100.00 per day
	Commercial Cars and tricycle	N50.00 per day
	Commercial Motorcycle	N 20.00 per day

Economic Development Levy payable by as follows:

Manufacturing Industries N10 per 50kg.

1% Infrastructure Maintenance levy

One percentage of Imo State Government contract collectible by Internal Revenue Services

Hotel, Restaurant or Event Centre Consumption at 5% excluding those liable to Sales Tax

Collectible by Internal Revenue Service.

Haulage fee payable at the point of loading or at the point of discharge in the state, as follows:

Goods	Long 30 tons and Above	Medium 29-15 tons	Small 14 tons and below
Building Materials including cement	12,800.00	9,800.00	5,800.00
Processed or raw food items	10,000.00	6,000.00	3000.00

- i. 16 tyres and above = 10,000.00
- ii. 12 tyres and above = 8,000.00
- iii. 10 tyres and above = 6,000.00
- iv. 8 tyres and above = 3,500.00
- v. 6 tyres and above = 2,000.00

Goods	Long 30 tons and Above	Medium 29-15 tons	Small 14 tons and below
Fertilizer	10,000	5,000	2,500
Iron Pipe	12,000	6,000	3,000
Iron Plate	15,000	7,000	4,000
Iron Rod	20,000	10,000	5,000
Iron Ore	10,000	5,000	4,000
Solid Minerals			
Barite	10,000	5,000	2,500
Coal	12,000	6,000	4,000
Limestone	12,000	6,000	4,000
Gypsum	10,000	5,000	2,500
Limestone	10,000	5,000	2,500
Coal	10,000	5,000	2,500
Bentonite	10,000	5,000	2,500
Feldspar	10,000	5,000	2,500
Laterite	5,000.00	2,500	1,500
Kaoline	8,000	4,000	2,000
Granite	10,000	5,000	2,500
Shale	10,000	5,000	2,500
Clay	2,000	1,000	500
Bentonitic clay	10,000	5,000	2,500
Diatomite	10,000	5,000	2,500
Sand	2,000	1,000	500
Precious			
	Gram (N)	Kilogram (N)	Tonnage (N)
Beryllium	50,000.00		
Tourmaline	1500.00	1,500,000	2,000,000,000

IMO STATE URBAN AND REGIONAL PLANNING BOARD

S/N	MAXIMUM AREA SQ/MTRS	MAIN ROAD	NORMAL	KEY SITE
1.	Up to 1.0/Sqm	15,000.00	12,000.00	20,000.00
2.	Up to 3.0	18,000.00	15,000.00	30,000.00
3.	Up to 5.0	30,000.00	18,000.00	45,000.00
4.	Up to 10.0	40,000.00	36,000.00	50,000.00
5.	Up to 15.0	70,000.00	50,000.00	80,000.00
6.	Up to 20.0	90,000.00	60,000.00	120,000.00
7.	Up to 30.0	200,000.00	100,000.00	300,000.00
8.	Over 30.0	320,000.00	280,000.00	450,000.00s

2. PROJECTING SIGNS

S/N	MAXIMUM AREA SQ/MTRS	MAIN ROAD	NORMAL	KEY SITE
1.	Up to 1.0/Sqm	10,000.00	5,000.00	25,000.00
2.	Up to 3.0/Sqm	20,000.00	10,000.00	50,000.00
3.	Up to 5.0/Sqm	30,000.00	20,000.00	70,000.00
4.	Up to 10.0/Sqm	40,000.00	30,000.00	80,000.00
5.	Up to 15.0/Sqm	50,000.00	50,000.00	150,000.00
6.	Up to 20.0/Sqm	60,000.00	50,000.00	200,000.00
7.	Up to 30.0/Sqm	100,000.00	80,000.00	340,000.00
8.	Over 30.0/Sqm	140,000.00	100,000.00	480,000.00s
9.	Lamp pole	20,000.00	10,000.00	250,000.00

1. FREE STANDING SIGNS

S/N	MAXIMUM AREA SQ/MTRS	MAIN ROAD	NORMAL	KEY SITE
1.	Up to 1.0/Sqm	60,000.00	40,000.00	80,000.00
2.	Up to 3.0	75,000.00	55,000.00	95,000.00
3.	Up to 5.0	90,000.00	70,000.00	110,000.00
4.	Up to 10.0	130,000.00	100,000.00	150,000.00
5.	Up to 15.0	170,000.00	140,000.00	200,000.00
6.	Up to 20.0	200,000.00	180,000.00	250,000.00
7.	Up to 30.0	300,000.00	240,000.00	500,000.00
8.	Over 30.0	400,000.00	300,000.00	600,000.00

2. INTRUDING STRUCTURE FEE

S/N	MAXIMUM AREA sq/mtrs	RATES
1.	Up to 1.0	80,000.00
2.	Up to 3.0	95,000.00
3.	Up to 5.0	110,000.00
4.	Up to 10.0	150,000.00
5.	Up to 15.0	200,000.00
6.	Up to 20.0	250,000.00
7.	Up to 30.0	500,000.00
8.	Over 30.0	600,000.00

3. POSTERS

S/N	MAXM. AREA SQ/MTR	MAIN ROAD	NORMAL	KEY SITE	INTRUDING STRUCTURE
1.	4 Sheet 1.0 X 1.5	60,000.00	40,000.00	80,000.00	80,000.00
2.	6 Sheet 1.2 X 1.8	80,000.00	60,000.00	100,000.00	100,000.00
3.	48 Sheet 3.0 x 6.0	150,000.00	130,000.00	200,000.00	200,000.00
4.	96 sheet 3.0 x12.0	700,000.00	600,000.00	900,000.00	900,000.00
5.	Wall drapers per sq/mtrs	300,000.00	200,000.00	300,000.00	N/A
6.	Supersites 12.66 x 3.35	3,500,000.00	2,200,000.00	4,000,000.00	4,000,000.00
7.	Spectacular supersites plus	6,000,000.00	6,000,000.00	6,000,000.00	60,000,000.00

4. DEVELOPMENT BOARDS

S/N	Maxm Area sq/mt	Main site	Normal	Key site	Intruding Structure
1.	Up to 1.0	15,000.00	10,000.00	20,000.00	20,000.00
2.	Up to 3.0	30,000.00	20,000.00	35,000.00	20,000.00
3.	Up to 5.0	40,000.00	30,000.00	50,000.00	40,000.00
4.	Up to 10.0	50,000.00	40,000.00	60,000.00	40,000.00
5.	Up to 15.0	100,000.00	80,000.00	120,000.00	80,000.00
6.	Up to 20.0	120,000.00	100,000.00	150,000.00	80,000.00

Ministry of Agriculture, Environment and Natural Resources

	Description of Revenue	Rate (N)	Remark
	Trade Animal fees		
	Cattle, Sheep and Goat		
	Truck (trailer) and tangle	3,000	
	Canter	1,500	
	J5/Container	1,000	
	Pick-up	500	
	Pig	2,000	
	Donkey	10,000	
	Horse	20,000	
	Dog	2,000	
	Cattle Trade License		
	Large animal	1,500	
	Small animal	1,000	

	Hatcheries Inspection (1,000)	1,500	
	Haulage (Crops)		
	Trailer	20,000	
	Truck (10 Tyres)	15,000	
	Canter	10,000	
	J5/Container	5,000	
	Pick up	3,000	
	Animal inspection	5,000	
	Animal trade	5,000	
	Poultry and product sales		
	Sales of hay	25%	
	Sales of poultry feeds (Subsidy)	25%	
	Produce Buyer's License (Strategic Grain Buyers)	10,000	
	Tractor hiring (per day)	30,000	
	Sales of seeds	100%	
	Fertilizer sale	100%	
	Grading fees	5,000	
	Trade treatment & Other diseases/head	300	
	Trade cattle fees/Head(Large Animal)	500	
	Sales of fruits and Vegetables base		
	Trailer	3,000	
	Truck	2,000	
	Canter	1,500	
	J5/Container	1,000	
	Pick-up	500	
	Tomato	50	Per Basket
	Pepper	100	Per Basket
	Okro	50	Per Basket
	Ben Seed	150	Per ton
	Tuber & root crops	100	

	Pest Control fees	100	
	Produce Sales Tax		
	Local Govt to Local Govt/Bag	250	
	IMO to another State/Bag	500	
	Leaving the country/Bag	500	
	Registration Fees for Merchants		
	Application form	1,000	
	Registration of merchants	10,000	
	Store keeper buyers license	500	
	Registration of premises (produce)	1,000	
	Registration of produce store	1,000	
	Registration of Farms		
	Animal fattening farm		
	Small farm (<20)	2,000	
	Medium (> 21 but < 50)	5,000	
	Big (> 50)	10,000	
	Poultry farm		
	Small farm (<5,000 birds)	5,000	
	Medium (> 5,000 but < 10,000)	10,000	
	Big (> 10, 000)	15,000	
	Millers Site	5,000	
	Grain Buyers License	10,000	

Fisheries and Related License

	Description of Revenue	Rate (N)	Remark
	Registration of Fishing Operation		
	Commercial Fishermen	3500	
	Sport Fishermen	1500	
	License Fee		
	Mechanized Boats	2000	
	Non-Mechanized Boats	1000	
	Gourds	500	
	License Fees Charges		
	Assorted Seine Net	5000/Annum	
	Assorted Traps Net	2000/Annum	
	Long Line with Hooks	3500/Annum	
	Fish pens/Enclosure	3500/Annum	
	Drift/Trammel/Gill nets	3000/Annum	
	Lift/Cast net	3000/Annum	
	Rod and Line (Angling)	4000/Annum	
	Cages	3000/Annum	
	Trammel net	5000/Annum	
	Others	3000/Annum	
	Registration of Fish and Fish Vendors		
	Large scale farmers	5000	
	Small scale farmers	2500	
	Fish vendor	2000	
	Consultancy fee for professional advice	5000	
	Construction of fish farm from beginning to the end	10%	Of the total costs of the fish farm constructed

	Fishing Offences and Charges		
	Fishing without license or permit	N2,000.00	
	Fishing in prohibited water	N4,000.00	
	Using explosive, poison	N5,000.00	
	Fishing with net having a small mesh size than that prescribed under the regulations made pursuant to the edict	N4,000.00	
	Killing or catching of fish of a size or weight less than the standard prescribed under this edict	N7,000.00	
	Killing or catching of any fish of a prohibited species during closed season	N5,000.00	
	Fishing with any gear or method other than that prescribed under the regulations pursuant to this edict	N3,000.00	
	License holders employing unlicensed person to help them in fishing	N3,500.00	
	Offering or exposing for sale or exchange of any fish, the sale of which is prohibited in any specific area by a notification issued pursuant to the regulation of this edict.	N2,500.00	
	Failure to register all fishing craft and gear will attract a one of	N6,500.00	
	Trespass	5000	6 months imprisonment or both
	Illegal processing method	3000	3 years imprisonment or both
	Cold Rooms		
	Below 5 metric tons	N4,500/annum	
	5-10 metric tons	N5000/annum	
	11-20 metric tons	N7000/annum	

	21-30 metric tons	N8000/annum	
	31-40 metric tons	N11,000/annum	
	41-50 metric tons	N12,000/annum	
	51-100 metric tons	N14,000/annum	
	Over 100 metric tons	N16000/annum	
	Freezers		
	120-150kg	N1,500/annum	
	151-250kg	N2,000/annum	
	251 and above	N2,500/annum	

Registration and Renewal Veterinary Hospital

	Description of Revenue	Rate (N)	Remark
	Registration		
	Veterinary hospital	5,000.00	
	Veterinary clinics	3,000.00	
	Veterinary pharmacy	5,000.00	
	Veterinary drug store	2,000.00	
	Abattoir	50,000.00	
	Slaughter house	20,000.00	
	Poultry slaughter house	5,000.00	
	Dog breeders	4,000.00	
	Renewal		
	Veterinary hospital	2,500.00/PA	
	Veterinary clinics	2,500.00/PA	
	Veterinary pharmacy	1,500.00/PA	
	Veterinary drug store	2,500.00/PA	
	Abattoir	1,000.00/PA	

	Slaughter house	30,000.00/PA	
	Poultry slaughter house	10,000.00/PA	

	Dog breeders	2,500.00/PA	
	Vaccination of pets/ ornamental birds		
	Pets	100.00/pet	
	Birds	500.00/bird	
	Sales of animal treatment cards	50.00/animal	
	Description of Revenue	Rate (N)	Remark
	Public convenience(private)		
	Registration	5,000	
	Waste collection	25,000	
	Liquid waste disposal	2,000	
	Registration of Env. Consult/annum	50,000	
	Truck load of Madrid timber cut within IMO	100,000	
	Truck load of other Madrid timber Spec cut within IMO	20,000	
	Truck load of charcoal	20,000	
	Pick up load of charcoal	5,000	
	Pick up load of live trees, cut within IMO	2,000	
	Monthly permit for power saw Operator	5,000	
	Truck load of Madrid timber on transit	20,000	
	Truck load of other Madrid timber spec on transit	10,000	
	Truck load of fuel/ charcoal to other states	40,000	
	Truck load of fuel wood/charcoal within IMO	500	
	Bush meat	5,000	
	Gaseous emission	10,000.00	

Environmental Revenue for Forest Related Activities

S/NO	FEE	RATE	REMARK
1	Logging permit (Plantation)	Min. ₦2,000.00 Max ₦5,000.00	Per tree
2	Logging Permit (Open Forest)	₦8,000.00	After 2 Weeks
3	Registration of Timber Contractions	₦40,000.00	Per annum

4	Renewal of License for Timber Contractions	₦20,000.00	Per annum
5	Pass Hammering of Timber	₦ 4,000.00	Per annum
6	Registration of Charcoal Contractors	₦40,000.00	Per annum
7	Renewal of License of Charcoal Contractors	₦20,000.00	Per annum
8	Registration of Firewood Contractors	₦ 20,000.00	Per annum
9	Renewal of license of Firewood Contractors	₦ 10,000.00	Per annum
10	Furniture Show room	₦ 5,000.00	Per annum
11	Furniture Makers (Carpenters)	₦ 2,000.00	Per annum
12	Agroforestry (Farming)	₦ 4,000.00	Per annum
13	Saw mills (Timber sheds)	Min. ₦10,000.00 Max ₦100,000.00	Per annum
14	Farm inspection	Min. ₦3,000.00 Max ₦ 10,000.00	Per annum

Environmental Revenues (Polluters Pay Principle)

S/NO	FEE	RATE	REMARK
1	Fee on electronic garbage for computer repairs	₦3,000.00	Per annum
2	Fee on electronic garbage for handset repairs	₦ 2,500.00	Per annum
3	Fee for emission of CFCs for repairs refrigerators ACs	₦ 3,000.00	Per annum

4	Green tax for sale of pesticides herbicides and funguses	₦ 4,000.00	Per annum
5.	Fee for light intensity for LED electronics bill board	Max ₦ 500,000.00	Per annum
6	Ecological fee for simple mass in Banks Business building	₦ 250,000.00	Per annum
7	Pollution fee (Gaseous emission) For big Generators		
	Banks	₦50,000.00	Per annum
	Hotels	₦40,000.00	Per annum
	Filling Stations	₦30,000.00	Per annum
8	Pollution fee (Gaseous emission) for Generators (Bakeries, Block industries, rice mills etc)	₦ 20,000.00	Per annum
9	Pollution (Gaseous emission) small generators (Shops, salons etc)	₦ 6,000.00	Per annum
10	Pollution (Gaseous emission) on commercial motorcycles	₦1,000.00	Per annum
11	Pollution fee (Gaseous emission) from commercial vehicles	₦3,000.00 per vehicle	Per annum
12	Ecological fee for petroleum products	₦1,000.00 per pump	Per annum
13	Underground water pollution fee for underground tanks	₦2,000.00 per tank	Per annum
14	Disposal of harmful/toxic products on land or water	₦ 100,000.00 or Imprisonment	Per annum
15	Noncompliance fee for non – participation in Monthly Sanitation Day	₦ 5,000.00	Per annum
16	Fee for pollution of underground water in motor/tipper/trailer garages	Min ₦ 5,000.00 Max ₦ 20,000.00	Per annum
17	Fee for air pollution/CFC release	₦ 5,000.00	Per annum
18	Ecological fee for installation of new masts	₦ 250,000.00	Per annum
19	Radioactive hazard & conclusion fee for GSM masts	₦ 100,000.00 per mast	Per annum
20	Susceptibility fee for fibre optical cable laying	₦ 1,000.00 per metre	Per annum

Mineral Revenue

S/NO	FEE	RATE	REMARK
1	Fee for crushing, extraction, cutting and polishing of rocks	Min. max ₦ 500,000.00 Max ₦ 1.5m	Per annum
2	Fee for haulage of quarried rock products	Min. ₦ 15,000.00 Max ₦ 20,000.00	Per truck
3	Fee for haulage of sharp sand, gravels and laterite	Min. ₦ 500.00 Max ₦ 1,000.00	Per truck
4	Development levy for mineral vendors	Min. ₦ 10,000.00 Max ₦ 50,000.00	per mineral (Type)

SURFACE RENT

S/NO	MINERAL TYPE	CHARGEABLE RATE PER CADASTE UNIT (N) PER ANNUM
A. Metallic Minerals		
1	Copper	₦ 30,000.00
2	Lead (galena)	₦ 20,000.00
3	Zinc	₦ 10,000.00
4	Iron ore	₦ 10,000.00
5	Manganese	₦ 5,000.00
B: Industrial Mineral		
6	Barite	₦ 10,000.00
7	Gypsum	₦ 10,000.00
8	Limestone	₦ 5,000.00
9	Bentonite	₦5,000.00
10	Feldspar	₦5,000.00
11	Laterite	₦ 5,000.00
12	Sand	₦ 5,000.00
13	Kaoline	₦5,000.00
14	Granite	₦5,000.00
15	Shale	₦ 1,000.00

16	Clay	₦ 1,000.00
17	Bentonitic clay	₦ 10,000.00
18	Diatomite	₦ 5,000.00
19	Sand	₦ 5,000.00
C: Gem Minerals (Precious stones)		
20	Beryllium	₦ 50,000.00
21	Tourmaline	₦ 40,000.00
S/NO	MINERAL TYPE	CHARGEABLE RATE FOR CADASTRE UNIT
D: Mineral Fuel		
22	Coal	₦ 5,000.00
E: Exploration License (EI)		
23	Each Holder of Exploration License shall pay N 2,000.00 per Cadastre Unit (CU) as levy	

Imo State Environmental Protection Agency (IMOSEPA)

	Description of Revenue	Revised Rate (N)	Remark
	Public Convenience		
	Application for Permit to Construct Public Convenience	3,000	
	Processing of Permit	5,000	
	Registration of Public Convenience	15,000	
	Annual Renewal Fee	7,500	
	Fumigation of Business Premises		
	<ul style="list-style-type: none"> • Micro • Small • Medium • Big 	<ul style="list-style-type: none"> • 3,000 • 6,000 • 9,000 • 12,000 	Labour and Equipment only

INSPECTION OF REGULATED PREMISES

	Bakery, Hotels/Lodgings, Restaurants, Package Water Business, Private Abattoirs', Butchers, etc	<ul style="list-style-type: none"> • 2,000 • 4,000 • 6,000 • 8,000 	
	<ul style="list-style-type: none"> • Micro • Small • Medium • Big 		

HIGH COURT OF JUSTICE

	Description of Revenue	Rate (N)	Remark
1	Fee for the recovery of a specified sum		
	Category "A" not exceeding N10,000	1,000	
	Category "B" exceeding N10,000 per = 400 or thereof	1,500	
	Category "A" Maximum fee	200,000	
2	Fee for the recovery of an unspecified sum	200,000	
3	Fee for an account to be taken & payment of sum found due:		
	- Initial fee	500	
	- Second fee (payable before setting down judgement per N1,000 or part thereof found due in excess	2,000	
	- Maximum fee	4,000	
4	Fee for possession of property as between landlord and tenant	2,000	
	Category "A" where the annual rent does not exceed N10,000	1,000	
	Category "B" where it exceeds N20,000 per N1,000 or part thereof	2,000	
	Category "C" Maximum fee	5,000	
5	Fee for declaration of title to land other than between landlord and tenant	2,000	

6	Fee for possession of property (other than b/w landlord and tenant) as under item 1 in the sum claim in lieu of the property maximum fee	200,000	
7	Fee for the administration of the property of a person where there is no dispute regarding succession or distribution		
	Category "A" where the gross value of the property does not exceed N200,000 per N2,000 or part thereof	500	
	Category "B" exceeding N200,000 per N2000 or part thereof up to N200,000	500	
	Category "C" where no value can be specified	1,000	
8	Fee for the administration of the property of a person with unsound mind same as under item 7		
	Category "A" where the gross value of the property does not exceed N200,000 per N2,000 or part thereof	500	
	Category "B" exceeding N200,000 per N2000 or part thereof up to N200,000	500	
	Category "C" where no value can be specified	1,000	
9	Fee for determination of questions relating to the distribution of a deceased person or of a trust whether the person who created the same be dead or alive		
	Category "A" where the gross value of the property or of the property under trust does not exceed N10,000	1,000	
	Category "B" where it exceeds N20,000 per N500 or part thereof up to N40,000	2,000	
	Category "C" where no gross value can be specified	1,000	
10	Fee for any other relief or assistance not specifically provided for	1,000	
11	Election cases		
	For the petition	500	
	For memorandum of appearance	500	
	Deposit at the time of presentation of petition	1,000	

	For filling respondent reply	200	
	For filling of any application	200	
12	Matrimonial cases		
A	For the petition	1,000	
B	For the first citation	500	
C	For any subsequent citation	500	
D	For a petition for alimony	500	
E	For register certificate	500	
F	For any application for decree absolute	500	
G	For reducing a petition and affidavit to writing	500	
H	For setting down the case for hearing	200	
13	Legitimacy cases		
A	For the petition	500	
B	For a seal decree or copy of	200	
14	Probate and administration		
A	On drawing up an administration decree	800	
B	On drawing up order on further consideration where the property exceeds N50,000	500	
C	Fee on filing application for probate and administration	1,000	
D	Fee on filing oath of executor or administration	500	
E	Fee on taking justification of sureties for each surety	500	
F	Fee on filing administration bond	500	
G	Fee on entering a caveat	500	
H	Fee on every warning at a caveat	500	

I	Fee on probate or letter of or order for administration where the value of the property affected by the grant order;		
	A. Does not exceed N50,000	500	
	B, exceeds N50,000 but not up to N100,000	1,000	
	C. Exceeds N100,000 but not up to N1,000,000 per N1,000 or part thereof	50,000	
	D. Exceeds N1,000,000 per N200,000 or part thereof	50,000	
15	On inventory taken by a court officer		
	A. For the first three hours of part thereof	500	
	B, for every subsequent hour of part thereof	500	
16	For re sea-ling a grant so as to bring it into force in Nigeria: a fee reckoned under item 29 on the value of property in Nigeria affected by the re-sealing	2,000	
17	On application to search index to grants or will or to inspect a grant or will	200	
	On deposit of will for safe custody	500	
18	Application, affidavit, judgement, order, security bonds, warrants and writs		
A	An application on warrants to retainership	500	
B	On application for writ of habeas corpus	500	
C	Any Other Application		
	I. If along	500	
	II. If accompanied by other papers	500	
D	On filing a security bond	500	
E	On filing any other paper	500	
F	On justification of sureties of each surety	300	
G	For the issues of a warrant to detain an absconding defendant or ship	500	
H	For the drawing of any order or judgement	1,000	
I	For a special interpreter of a language not in common use per day or thereof, as the court may order but not exceeding	500	

J	For an inquiry by a court officer where so ordered for each sitting	500	
K	For an account taken by a court officer where so ordered per n1,000 or part thereof found to have been received	500	
L	For taking down a person's statement where so ordered as the court may direct but not exceeding	500	
M	For searching the archives for each period of six month or part thereof	500	
N	For drawing up a bill of cost where so directed, per folio of 72 words	500	
O	For taking cost where so ordered	500	
P	For preparing of a copy where authorized per folio of 72 words	500	
Q	For every subpoena	1,000	
R	On warrant for prisoner to give evidence	500	
S	On commission to take evidence		
	A. Out of jurisdiction	600	
	B. Within jurisdiction	500	
T	For attesting the execution or signature of an instrument (other than an instrument regarding payment of pension by government) not here wise provided for	500	
U	For swearing an affidavit or making a declaration other than section 29 of the sale by auction law (or the married act or one required by the regulation o f a government department) per deponent	500	
V	For marking any paper annexed to an affidavit or declaration	200	
W	For sealing any document not in proceeding	200	
X	For certifying a copy as true copy	200	
Y	For payment into account (except when ordered by the court) of proceeds of execution	500	
	I. Not Exceeding 50 -500		
	I. Not Exceeding 50 -1000		

Z	On appointment of commissioner to administer oath and take declaration (not being a govt office	1,000	
Ai	For sealing a letter of request	1,000	
Bi	On transfer of foreign judgement	1,000	
Ci	For certification of foreign process (where not disallowed by convention)	500	
Di	One every petition to chief judge or judge or a registrar (not being on application otherwise provided for) unless waived by a judge or chief registrar	500	
Ei	For the service of any document or process initial fee plus mileage		
	A. If within two kilometers from the court	500	
	B. If beyond two kilometers but not beyond twelve	500	
	I. For the first two kilometers	500	
	Ii. For every subsequent two kilometers or part thereof (one way)	500	
	C. If beyond eight kilometers per day or part thereof of time needed for traveling	1,000	
AA	Transfer of cases		
i	On an application to transfer civil cases before the high court from one judge or another, or to a district court, save where the application is allowed to be made orally at hearing of the case	1,000	
ii	On an order transferring a civil case before the high court from one judge to another, or a district court, where the order is made on the application of a party	1,000	
iii	On an application to the chief judge or a judge to transfer civil cases from one district court to another, within the same district where the order is made on the application of a party	1,000	

iv	On setting down for hearing a civil case transferred from a was made district court to the high court where or not the transfer on the application of a party, the difference b/w the fee for instituting the case in the district court and the fee which would have been charged had the case been instituted in the high court in the first instance or whichever be greater	500	
BB	Allowance to Witness		
1	Professional men, mercantile agents, bank managers, chiefs, surveyors and any officer of the public service whose salary is not less than N300,000 p a	1,000	
2	Merchants, captains of ships, mercantile assistants and officers in the public service whose salary is N200,000 p a but less than N300,000	1,000	
3	Salary of N100,000 pa but less than N200,000	500	
4	Salary of N50,000 pa but less than N100,000	300	
5	Less than N50,000	200	

CB CIVIL APPEALS:

- i) Right of Appeal from District Court or on Filing a Notice of Appeal - Same is Chargeable on Summons on Commencement of the Suit to which the Applications or Appeal relates
- ii) Application for enlargement of Time = 10,000
- iii) On filing of Appellant's Brief of Argument = 500.00
- iv) On filing of Respondent's Brief = 500.00
- v) On filing of Reply on Point of Law = 500.00
- vi) Motion and Affidavit = 500.00

FIRE SERVICE DIRECTORATE

	Description of Revenue	Rate (N)	Remark
	Prevention survey inspection charges		
	Banks		
	Deposit Money Banks	20,000	
	Micro-Finance Banks penalty for non-compliance	10,000	
	Deposit Money Banks	40,000	
	Micro-finance banks	20,000	
	Petrol/Gas filling stations	10,000	
	Penalty for non-compliance	50,000	
	Small scale industries	5,000	
	Penalty for non-compliance	50,000	
	Factories/companies		
	Big - with above 100 staff	20,000	
	Medium - b/w 40-100 staff	10,000	
	Small - below 40 staff	5,000	
	Penalty for non-compliance		
	Big - with above 100 staff	50,000	
	Medium - b/w 40-100 staff	25,000	
	Small - below 40 staff	10,000	
	Hotels of International Standard		
	Those with restaurant, bar, etc	30,000	
	Penalty for non-compliance	60,000	
	Those without restaurant	10,000	
	Penalty for non-compliance	30,000	
	All Private Schools		

	Primary/Nursery	5,000	
	Secondary	10,000	
	Boarding	20,000	
	Penalty for non-compliance		
	Primary/Nursery	10,000	
	Secondary	20,000	
	Boarding	40,000	
	Clinics/laboratories/pharmaceuticals & scanning centres		
	Clinics	10,000	
	Penalty for non-compliance	20,000	
	Laboratories	5,000	
	Penalty for non-compliance	10,000	
	Pharmaceutical	5,000	
	Penalty for non-compliance	10,000	
	Patent	5,000	
	Penalty for non-compliance	10,000	
	Printing press/arties & paper mills	10,000	
	Penalty for non-compliance	20,000	
	Photo labs	5,000	
	Penalty for non-compliance	10,000	
	Beer parlous	5,000	
	Penalty for non-compliance	10,000	
	Bakery (Mechanized)	5,000	
	Penalty for non-compliance	10,000	
	Bakery with oven	2,500	

	Penalty for non-compliance	5,000	
	Super markets & shopping malls		
	- Big Super Market and Shopping malls	5,000	
	Penalty for non-compliance	10,000	
	Small Super Market and Shopping malls	2,500	
	- Penalty for non-compliance	5,000	
	Pure/table water	4,000	
	Penalty for non-compliance	8,000	
	Roadside mechanics, vulcanizers & electricians	1,000	
	Penalty for non-compliance	2,000	
	Furniture shops		
	- Big	4,000	
	Penalty for non-compliance	8,000	
	- Small	2,500	
	Penalty for non-compliance	5,000	
	Local restaurant	2,000	
	Penalty for non-compliance	4,000	
	Modern restaurant	4,000	
	Penalty for non-compliance	8,000	
	Computer centres, saloons & video centre	2,000	
	Penalty for non-compliance	1,000	
	Motor Dealers	5,000	
	Penalty for non-compliance	8,000	
	Motorcycle dealers	8,000	
	Penalty for non-compliance	10,000	
	Wholesale companies	5,000	
	Penalty for non-compliance	10,000	
	Gas refilling shops		
	- Big	4,000	
	Penalty for non-compliance	20,000	
	- Small	2,000	
	Penalty for non-compliance	10,000	

MINISTRY OF HEALTH

	Description of Revenue	Rate (N)	Remark
	CT-Scan, MRI and Mammography Centre		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	200,000.00	
	Annual Renewal	125,000.00	
	Health Facilities X-Ray/USS Centers		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	150,000.00	
	Annual Renewal	100,000.00	
	Orthopedic Clinic		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	150,000.00	
	Annual Renewal	100,000.00	
	Skin Clinic		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	140,000.00	
	Annual Renewal	70,000.00	
	Mobile Health Clinic		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	140,000.00	
	Annual Renewal	80,000.00	
	Comparative/Alternative Medicine Clinic		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	100,000.00	
	Annual Renewal	50,000.00	
	Physiotherapy Centre Category		

	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	150,000.00	
	Annual Renewal	75,000.00	
	Private Ambulance/Mortuary service		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	100,000.00	
	Annual Renewal	50,000.00	
	Specialist Eye Centre		
	Application Form	10,000.00	
	Processing Fees	20,000.00	
	Initial Registration	100,000.00	
	Annual Renewal	50,000.00	
	Medical Diagnostic Lab manned by Consultant Dr.		
	Initial Registration	100,000.00	
	Annual Renewal	50,000.00	
	Renting of Hospital Shops	120,000.00	
	Open Space	50,000.00	
	Registration of patient proprietary Medicine vendors	5,000.00	
	Hospital Fees and Charges (Revolving Scheme)		

MINISTRY OF WATER RECOURSES

	Description of Revenue	Rate (N)	Remark
1	Directorate of Water		
	Application form for Irrigation Farmer	1,000	
	Processing within the State	5,000	
	Processing outside the State	10,000	
	Registration of irrigation farmers (water users)	1,000	

	Renewal of Registration of irrigation farmers (water users)		
	Water rate charges (Public Irrigation Scheme)/Ha	15,000	
	Earnings from aqua filters/drum	100	
	Concession of wash borehole & water pumps (package)	45,000	
2	Directorate of Fisheries		
	Application form	1,000	
	Processing within the state	5,000	
	Processing outside the state	10,000	
	Sales of fish and feeds	4,000	
	Sales of fishing gear and equipment	0	
	Registration of fish farm hatches	5,000	
	Renewal of registration of fish farm hatches	2,500	
	Inspection of fish farms	5,000	
	Registration of annual dues for fishermen	3,500	
	Cold rooms/stores (ice fish)	5,000	
	Application form	1,000	
	Processing within the state	5,000	
	Processing outside the state	10,000	
	Registration of cold rooms/stores(ice fish)	5,000	
	Annual renewal of registration	2,500	
	Smoke fish/market vendors	3,000	
	Fried/roasted fish	2,000	
	Fresh fish at market dealers	5,000	

IMO STATE WATER BOARD

	Description of Revenue	Rate (N)	Remark
1	Residential		
	Domestic stand pipe	1,000.00	Local apartment with a stand pipe
	Domestic stand pipe high density	1,500.00	Modern apartment with stand pipe
	Domestic O/T low density	1,500.00	Local apartment with water system
	Domestic O/T med density	1,500.00	Modern apartment with water system
	Domestic reservoirs	3,000.00	House with underground reservoir(Metering recommended)
2	Small scale industries		
	Bakery (Local)	2,000.00	Local bakery without modern facilities
	Bakery (Modern)	5,000.00	Standard bakery with modern facilities
	Pure/Sachet Water	15,000.00	Pure water manufacturing
	Block industries (Local)	15,000.00	Local industries using manual machines (Metering recommended)
	Block industries (Modern)	20,000.00	Standard industries with modern production machines (Metering recommended)
3	Commercial premises		
	Small scale m/density	2,000.00	Small garages, parks and buss. Premises and workshops
	Small scale h/density	5,000.00	Big parks and trailer garages.

	Hotels (Low class)	400 /room	Metering recommended
	Hotels (High class)	1000 /room	Metering recommended
	Restaurants (Local)	2,000.00	
	Restaurants (Modern)	3,000.00	
	Fuel Stations	3,000.00	
	Car Wash (Local)	3,000.00	Metering recommended
	Car wash (Modern)	5,000.00	Metering recommended
	Bath Houses	3,000.00	Metering recommended
	Depots/Warehouses (Small)	3,000.00	
	Depots/Warehouses (Large)	5,000.00	
	Shopping Complex	500/shop	Metering recommended
	Shopping Mall	5,000	Metering recommended
	Poultry/Ranch farms	3,000.00	Metering recommended
	Nursery/Gardens	2,000.00	
4	Institutions		
	Banks	5,000.00	
	Clinics (1-20 Beds)	3,000.00	
	Clinics (21-50 Beds)	5,000.00	
	Clinics (51 & Above)	10,000.00	
	Primary Schools (Private)	3,000.00	
	Secondary Schools (Private)	5,000.00	
	Higher Institutions	100,000.00	Metering Recommended

	Non-Government Off./Org.	3,000.00	
5	Government Establishment		
	Federal Govt. Estab.	5,000.00	
	State Government Estab.	5,000.00	
	Local Gov't Establishment	5,000.00	
6	Water Analysis		
	Quality Analysis	10,000/sample	
7	Water Vendor		
	Tanker Trip	700/Trip	
8	Other Charges		
	Form Fees	1,000.00	Form Fees
	Re-Connection Fee (Domestic)	1,000.00	Re-Connection Fee (Domestic)
	Re-Connection Fee (Commercial)	2,000.00	Re-Connection Fee (Commercial)
	Alteration/Change of Line	3,000.00	Alteration/Change of Line
9	Connection Fees		Connection Fees
	Residential(Low-Med. Density)	2,000.00	Residential(Low-Med. Density)
	Residential (High Density)	5,000.00	Residential (High Density)
	Small Scale Industries	10,000.00	Small Scale Industries

	Commercial (Low-Med. Density)	10,000.00	Commercial (Low-Med. Density)
	Commercial (High Density)	10,000.00	Commercial (High Density)
	Institutions	15,000.00	Institutions
	Government Establishments	15,000.00	Government Establishments
	Maintenance Fee/Charges for All Categories Of Customers	250.00/Month	Maintenance Fee/Charges For All Categories Of Customers

Metering Tariff

S/N	Category of Customer	Amount/Meter Cube
1.	Domestic	N150.00
2	Commercial	N200.00

Penalties

(A) Illegal Connection

S/N	Category of Defaulter	Penalty
1.	Private Plumber	N20,000.00 or 3months Imprisonment
2.	Customer	N50,000.00 or 3months Imprisonment
3.	Water Board Staff	Dismissal from Work Without Formality

(B) Illegal Reconnection

S/N	Category of Defaulter	Penalty
1.	Private Plumber	N20,000.00 or 3months Imprisonment
2.	Customer	N50,000.00 or 3months Imprisonment
3.	Water Board Staff	Dismissal from Work Without Formality

	Faith-based NGOs	10,000	
	Local NGOs	30,000	
	Clubs and association	10,000	
	Annual renewal of registration		
	International NGOs	30,000	
	Community-based NGOs	5,000	
	Faith-based NGOs	5,000	
	Local NGOs	15,000	
	Clubs and Association	5,000	
	Recognition		
	International NGOs	50,000	
	Local NGOs	40,000	
	Faith-based NGOs	15,000	
	Supervision fee for election		
	Within Owerri		
	- Economic	1,000	
	- Social	500	
	Outside Owerri		
	- Economic	5,000	
	- Social	2,500	
2	Hire of public address system	5,000	

TUITION FEES

IMO STATE COLLEGE OF EDUCATION

NCE PROGRAMMES - REGISTRATION FEES 2019/2020

REVENUE FEES

TUITION	NCE I & II	INDIGENE	NON INDIGENE
		<i>N3,500.00</i>	<i>N15,000.00</i>
	<i>NCE III</i>	<i>N2,250.00</i>	<i>N13,850.00</i>
INDIGENES		NON INDIGENES	
SERVICE FEE	NCE I	NCE II & III	
Acceptance	1000		-
Accreditation	2,000	Accreditation	2,000
Sanitation	1,500	Sanitation	1,500
ID Card	1,000	ID Card	1,000
Security	1,000	Security	1,000
Caution	1,500	Caution	1,500
Games	1,500	Games	1,500
Utility	1,000	Utility	1,000
MIS	1,000	MIS	1,000
Library	1,000	Library	1,000
NHIS	2,000	NHIS	2,000
TOTAL=	14,500.00	TOTAL=	13,500.00

UNDERGRADUATE PROGRAMMES - REGISTRATION FEES 2019/2020

REVENUE FEES

TUITION	UG I- IV	INDIGENES	NON INDIGENES
		<i>N12,000.00</i>	<i>N27,240.00</i>
SERVICEFEES	INDIGENES	NON INDIGENES	
Accreditation	5,000	Accreditation	5,000
Affiliation	2000	Affiliation	2,000
Sanitation	2,000	Sanitation	2,000
Security	2,000	Security	2,000
Caution	2,000	Caution	2,000
Games	1,000	Games	1,000
Utility	2,000	Utility	2,000
MIS	2,000	MIS	2,000
Library	2,000	Library	2,000
NHIS	2,000	NHIS	2,000
TOTAL=	22,000.00	TOTAL=	22,000.00

IMO STATE UNIVERSITY			
BURSARY DEPARTMENT			
SCHEDULE OF STUDENTS REGISTRATION FEES FOR 2019/2020 ACADEMIC SESSION			
Description		Amount (N)	
A	SERVICE CHARGES	New Students	Returning Students
1	Registration	5,000.00	5,000.00
2	Verification of Credentials	2,000.00	-
3	Sports	1,200.00	1,200.00
4	Library	2,000.00	2,000.00
5	Laboratory (Science & Science Education)	5,000.00	5,000.00
6	Caution Deposit	5,000.00	-
7	Examination	10,000.00	10,000.00
8	Orientation	2,000.00	
9	ICT	3,000.00	3,000.00
10	Accreditation Fee	5,000.00	5,000.00
11	Professional Fees (Computer & Geography)	5,000.00	5,000.00
12	Professional Fees (Teaching Practice: 200L & 300L Educ.)		5,000.00
13	Industrial Attachment (300L & 400L) All Sciences		5,000.00
14	TISHIP	2,000.00	2,000.00
15	Acceptance of Admission	1,000.00	
16	Student Identity Card	1,000.00	-
17	Students Hand Book	1,000.00	
18	Student Union Govt (SUG) Dues	500.00	500.00
	Total	50,700.00	48,700.00
B	REVENUE CHARGES		
1	Tuition Fee (except Imo State indigenes)	60,000.00	60,000.00
2	Accommodation	5,000.00	
3	Hostel Maintenance	10,000.00	
4	Late Registration	5,000.00	
5	Add and Drop	2,000.00	
6	Change of Course	5,000.00	
7	Deferment of Admission/Suspension of Studies	10,000.00	
8	Replacement of ID Card	2,000.00	
9	Certificate /Transcript	5,000.00	
	Total	104,000.00	

S/N	DESCRIPTION	DURATION	RATES ₦
1.	Residential	1 – 6 months	8,000.00
	i. Low Density	1 – 6 months	4,000.00
	ii. Medium Density	1 – 6 months	2,000.00
	iii. High Density		
2.	Commercial	1 – months	10,000.00
3.	Industrial	1 – 6 months	15,000.00

Ministry of Women Affairs & Vulnerable Groups

	Description of Revenue	Rate (N)	Remark
	Cinematography license		
	Application form		
	Category 'A' Projectors/annum	10,000	
	Category 'B' TV/Sports Show/annum	6,000	
	Category 'C' TV/Igbo Film Show/annum	3,000	
	Processing fees		
	Category 'A' Projectors/annum	15,000	
	Category 'B' TV/Sports Show/annum	10,000	
	Category 'C' TV/Igbo Film Show/annum	5,000	
	Registration fee		
	Category 'A' Projectors/annum	30,000	
	Category 'B' TV/Sports Show/annum	20,000	
	Category 'C' TV/Igbo Film Show/annum	10,000	

	Renewal of Registration per annum		
	Category 'A' Projectors/annum	15,000	
	Category 'B' TV/Sports Show/annum	10,000	

	Category 'C' TV/Igbo Film Show/annum	5,000	
	Public collections	5,000	
	Sales from Blind Workshop & Women Development Centres		
	Application	1,500	
	Registration	5,000	
	Training fee	1,000	
	Certificate	2,000	
	Hiring of hall		
	Conference Hall at the Ministry/Program	20,000	
	Leasing of Amina Hall/Annum	1,500,000	20% Annual Increase
	Film producers		
	Application	5,000	
	Processing fee	10,000	
	Registration/permit fees	10,000	
	Renewal of registration/annum	10,000	
	Music producers		
	Application	1,000	
	Processing fee	2,000	
	Registration/permit fees	5,000	
	Renewal of registration/annum	2,500	
	Rental/Cassettes sellers		
	Supermarket owners		
	Registration fees	3,000	

	Renewal of registration/annum	3,000	
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	Owners of rental shops		
	Registration fees	3,000	
	Renewal of registration/annum	3,000	
	Video/Audio downloaders		
	Application	3,000	
	Processing fee	1,000	
	Registration/permit fees	2,000	
	Renewal of registration/annum	3,000	
	Penalty	10,000	
	Cinema and Theatre House Inspection	5,000	
	Child Development School		
	Application	500	
	Processing fee	2,000	
	Registration/permit fees	5,000	

Ministry of Information and Culture

	Description of Revenue	Rate (N)	Remark
	Sales of publications (per copy)	500	
	Hire of cinema van and projector	7,000	
	Earnings from cultural troupe	20,000	
	Registration of Actioners category 'A'	20,000	
	Renewal of Auctioneers license category 'A'	10,000	
	Registration of Actioners category 'B'	16,000	

	Renewal of Auctioneers license category' B'	8,000	
	Printing Press Application Fee		

	Small	10,000	
	Big	10,000	
	Processing fee		
	Small	10,000	
	Big	20,000	
	Registration fee		
	Big	30,000	
	Small	20,000	
	Renewal of registration		
	Small	10,000	
	Big	15,000	
A	Imo State Broadcasting Corporation		
	Radio FM		
	Political script	5,450	
	Social services	35,000	
	Corporate activities	50,000	
	Political coverage	55,000	
	Personal Paid Announcement		
	Chieftaincy	2,500	
	Naming ceremony	2,000	
	Wedding ceremony	2,000	
	Club/association	2,000	
	Petty trade	2,000	
	Obituary	1,500	
	Religious	1,200	

	Lost items	550	
	Entrepreneur	3,000	

	Request card	20	
	Schools:		
	Private	2,000	
	Public	1,500	
	Production of jingles		
	60sec	25,000	
	45sec	22,000	
	30sec	20,000	
	15sec	17,000	
	Documentary		
	60sec	350,000	
	45sec	295,000	
	30sec	250,000	
	15sec	89,950	
	F.M prime time		
	60sec	7,025	
	45sec	6,250	
	30sec	5,025	
	15sec	3,525	
	FMA'A time		
	60sec	6,525	
	45sec	5,050	
	30sec	4,050	
	15sec	3,225	
	Fixed time		
	60sec	6,850	

	45sec	5,025	
	30sec	4,000	
	15sec	3,050	
	Sponsorship programme(Air Time Only)		
	60sec	65,500	
	45sec	56,250	
	30sec	42,750	
	15sec	32,000	
	Special services		
	Radio link	87,650	
	Live coverage	150,000	
	Commercial news	15,000	
	Government	4,250	
	Television		
	Commercial spot light		
	5 min prod & air time	25,200	
	10 min prod & air time	42,300	
	15 min prod & air time	68,000	
	30 min prod & air time	84,600	
	Request card	100	
	Television special news prog (coverage and air time)		
	Meeting alumni, religious activity	10,500	
	Social/comm project	9,000	
	Chieftaincy/traditional ceremony	20,000	
	Launching/fund raising activity	35,000	
	Prod. Promotion (low budget)	35,000	
	Prod. Promotion (big budget)	40,000	
	Seminars	25,000	

	A.G.M	52,000	
	Dinner/cocktail parties	22,500	
	Programme sponsorship (air time only)		
	60min	85,250	
	45min	75,150	
	30min	52,500	
	15min	35,250	
	Discussion Programme(live)		
	60min	65,000	
	45min	52,000	
	30min	41,950	
	15min	33,450	
	Back Drops		
	Per month (once weekly)	88,000	
	Per quarter (13 weeks)	286,000	
	Per year (12 months)	1,056,000	
	Commercial news	18,000	

OFFICE OF THE STATE AUDITOR GENERAL

	Description of Revenue	Rate (N)	Remark
	Registration of external auditors (per annum)	50,000	
	Renewal of registration (per annum)	40,000	

SCHOLARSHIP BOARD

	Description of Revenue	Rate (N)	Remark
	Sales of scholarship form	1,000	1,000

CABINET SECRETARIAT

S/No.	Description of Revenues	Rate (N)	Remark
	Registration of Contract and Renewal	35,000	
	Between(150,000- 250,000)		
	Non-refundable fee	10,000	
	Education levy	10,000	
	Between (251,000- 500,000)		
	Non-refundable fee	20,000	
	Education levy	20,000	
	Between (501,000- 999,0000)		
	Non-refundable fee	50,000	
	Education levy	50,000	
	Between(1,000,000- 4,999,000)		
	Non-refundable fee	60,000	
	Education levy	60,000	
	Between (5,000,000- 25,000,000)		
	Non-refundable fee	75,000	
	Education levy	75,000	
	Between (26,000,000- 50,000,000)		
	Non-refundable fee	100,000	
	Education levy	100,000	
	Between (51,000,000-100,000,000)		

	Non-refundable fee	150,000	
	Education levy	150,000	
	Between (101,000,000- 499,000,000)		
	Non-refundable fee	200,000	
	Education levy	200,000	
	Between (500,000,000- 1 billion)		
	Non-refundable fee	250,000	
	Education levy	250,000	
	One (1) billion and above		
	Non-refundable fee	500,000	
	Education levy	500,000	

INDEPENDENT ELECTORAL COMMISSION

	Description of Revenues	Rate (N)	Remark
	Sales of Nomination Form		
	Chairman	1,000,000	
	Deputy chairman	500,000	
	Councilor	300,000	
	Supervisory fee for primaries	100,000	

CIVIL SERVICE COMMISSION

S/N	Description of Revenues	Rate(N)	Remark
	CSC employment form	1,000	
	Inter- Ministerial transfer form	10,000	
	LGA to State Government transfer form	20,000	
	Transfer to federal government form	30,000	
	Contract Appointment Form	1,000.00	
	Re-engagement of contract form		
	- Professional	50,000	

	- Ex-service men	5,000	
	Purchase of APER Forms	1000.00	
	Secondment Forms	10,000.00	
	De-secondment Forms	2,000.00	
	Upgrading Forms	1000.00	
	Advancement	1000.00	
	Withdrawal from service Forms	1,000.00	
	Voluntary retirement Forms	5,000.00	
	Resignation from the Service forms	3,000.00	
	Appointment letters	5,000.00	

IMO STATE SPORTS COMMISSION

	Description of Revenue	Rate (N)	Remark
1	Owerri Township Stadium		
	Hire (stadium or space)		
	Political activities	100,000	
	Marriage ceremony	20,000	
	MDAs activities	20,000	
	Football Match (friendly)	10,000	
	Premier League	1,000,000	
	National League	40,000	
	Nationwide League	20,000	
	Gymnasium		
	Monthly subscription (auditorium) leasing	150,000	
	Daily subscription (auditorium)	300	
	Massage (auditorium)	500	
	Option of leasing the whole gymnasium	2,700,000	
	Shops		

OFFICE OF THE ACCOUNTANT GENERAL

	Description of Revenue	Rate (N)	Remark
	Proceeds from monetization		
	Miscellaneous revenue		
	General refund		
	Recovery of car loan		
	Dividend received		
	Interest on bank deposit		
	Proceed from auction of Government Properties		
	Interest on car loan		
	Non-Refundable Application Fee for Consultants	20,000.00	
	Processing Fees for Consultants	50,000.00	
	Registration Fees for Consultants	100,000.00	

MINISTRY OF SCIENCE, TECHNOLOGY

	Description of Revenue	Rate (N)	Remark
	Regulation of network mast of banks, radio/tv stations other than those of GSM service providers	N250,000.00	Per Annum
	Regulation of network mast and base-stations (BTS)	N500,000.00	Per Annum
	Regulations of optic fibre cables fees per linear metres	N145	Per Annum
	Certifications of patents and trademarks	N10,000.00	
	Registration/Annual dues of association/unions members amalgamated ICT union members, NATA, welders, dyers, science equipment & chemical vendors (per member)	N1,000.00	
	Certification of products/commodities	N1,000.00	
	- Agro-allied produce per ton	N200.00	
	- Mineral resources per ton	N2,000	

BOARD OF TRADITIONAL MEDICINE

	Description of Revenue	Rate (N)	Remark
	General out-patient card	200	
	Application form	500	
	Registration of traditional medical practitioners	1,000	
	Registration of private clinic (metropolitan)	15,000	
	Renewal of registration	10,000	
	Registration of private clinic (rural areas)	10,000	
	Renewal of registration (rural areas)	5,000	

TEACHERS SERVICE COMMISSION

	Description of Revenue	Rate (N)	Remark
	Application form	1,000	
	Transfer forms	21,000	
	Contract re-engagement forms	20,000	
	Purchase of Re-engagement forms	1,000.00	
	Transfer forms	1,000.00	
	Voluntary retirement forms	2,000.00	
	Contract agreement forms	3,000.00	
	Withdrawal of service forms	2,000.00	
	Appointment letters	1,000.00	
	Annual performance evaluation forms	200.00	
	Leave transport grant forms	200.00	

LOCAL GOVERNMENT AUDIT

	Description of Revenue	Rate (N)	Remark
	Registration of external auditors (per annum)	50,000	
	Renewal of registration (per annum)	40,000	

IMO STATE MUSLIM PILGRIMS WELFARE BOARD

	Description of Revenue	Rate (N)	Remark
	Registration form for intending pilgrims	5,000	
	Screening fee	10,000	

IMO STATE CHRISTIAN PILGRIMS WELFARE BOARD

	Description of Revenue	Rate (N)	Remark
	Registration form for intending pilgrims	5,000	
	Screening fee	10,000	

HOUSE OF ASSEMBLY SERVICE COMMISSION

	Description of Revenue	Rate (N)	Remark
	Recruitment form	5,000	
	Transfer of service form	1,000	

STATE UNIVERSAL BASIC EDUCATION BOARD

	Description of Revenue	Rate (N)	Remark
	Tender fee for contract award	10,000	

	Vetting of contract agreement	5,000	
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LOCAL GOVERNMENT SERVICE COMMISSION

	Description of Revenue	Rate (N)	Remark
	Local Government Service Commission Form	1,000	
	Transfer Form from Local Govt to State Govt	20,000	
	Transfer Form from Local Govt to Local Govt	5,000	
	Sale Annual Performance Evaluation Report(APER) forms	1,000	

MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS

	Description of Revenue	Rate (N)	Remark
	Conferment of Traditional Title		
	Under an Emirate	N50,000	
	Under a District	N20,000	
	Under a Village Head	N10,000	

HOUSE OF ASSEMBLY

	Description of Revenue	Rate (N)	Remark
	Publications for Proceedings	1,500	
	Sales of Published Laws	2,000	

JUDICIAL SERVICE COMMISSION

	Description of Revenue	Rate (N)	Remark
	JSC Form 1 (Transfer of service)	10,000	

	JSCForm 2 (Recruitment of staff)	1,000	
	JSCForm 4 (Contract & Board Members Engagement)	50,000	
	Renewal of Engagement	25,000	
	JSCForm 5 APER for (GL-1&2)	1,000	
	JSCForm 6 APER for (GL 3 & above)	1,000	

MINISTRY OF LANDS SURVEY AND URBAN PLANNING

	Sub-lease	5,000	
	Surrender	5,000	
	Devolution	5,000	
	Registration of instrument/registration fee		
	Deed of assignment	2.0%	of property value
	Deed of mortgage	2.0%	of property value
	Deed of s/lease	2.0%	of property value
	Deed of release	5,000	
	Deed of surrender	10,000	
	Power of attorney	10,000	
	Penalty /annum	20,000	Per day
	Temporary Certificate of Occupancy		
	All land uses(lump sum)	5,000	
	Site Inspection Report for Conversion to Statutory		
	Residential	5,000	
	Commercial		
	Shops and Petty trading	10,000	
	Housing estate	20,000	
	Filling station	15,000	

	Industrial	15,000	
	Education	15,000	
	Mining	15,000	
	Religious	5,000	

	Agricultural	5,000	
	Recreational	5,000	
	Layout Plan Design		
	Residential	N5 per m2	
	Commercial	N10 per m2	
	Industrial	N20 per m2	
	Education	N5 per m2	
	Recreational	N10 per m2	
	Planning Recommendation for Extension of Title		
	Residential	5,000	
	Commercial	15,000	
	Housing estate	25,000	
	Industrial	25,000	
	Education	15,000	
	Mining	15,000	
	Religious (Worship centre & school)	10,000	
	Religious (Worship centre only)	5,000	
	Agricultural	10,000	
	Recreational	10,000	
	Building plan clearance	5,000	
	Penalty for use of Government layout for farming		
	Residential	20,000	
	Commercial	40,000	

	Low density	50,000	
	Medium density	40,000	
	High density	20,000	
	Land Registration fees		
	Residential	4,000	
	Commercial		
	Shops and Petty trading	4,000	
	Housing estate	4,000	
	Filling station	4,000	
	Industrial	4,000	
	Education	4,000	
	Mining	4,000	
	Religious	4,000	
	Agricultural	4,000	
	Recreational	4,000	
	Supplemental	4,000	
	Preparation fees		
	Residential	5,000	
	Commercial		
	Shops and Petty trading	5,000	
	Housing estate	20,000	
	Filling station	20,000	
	Industrial • Small scale • Medium scale • Large scales	• 10,000 • 15,000 • 25,000	
	Education Nursery & Primary Secondary Tertiary	5000 10,000 20,000	

Mining	25,000	
Mining Prospective	20,000	
Mining Lease		
Religious	10,000	
Agricultural	10,000	
Recreational	20,000	
Recovery of compensation		
Residential	33.33 per m2	
Commercial	44.44 per m2	
Housing estate	30.00 per m2	
Filling station	35.55 per m2	
Industrial	44.44 per m2	
Education	30.00 per m2	
Ground rent		
Residential	10.00 per m2	
Commercial	20.00 per m2	
Housing estate	20.00 per m2	
Filling station	20.00 per m2	
Industrial	25.00 per m2	
Education	20.00 per m2	
Mining	50.00 per m2	
Religious	0.5 per m2	
Agricultural	0.05 per m2	
Recreational	20.00 per m2	
Penalty	20%	of property value

	Survey fees and charges		
	Reconnaissance survey	2,500	
	Traverse fees	10,000	
	Connection fees	5,000	
	Beacons (2500 per beacon)	10,000	
	Azimuch	1,000	
	Transportation (within 15km radius)	5,000	
	Transportation (outside 15km radius)	10,000	
	Checking (per day)	2,500	
	Drawing(per set)	2,500	
	Printing (per set)	2,500	

NB. Site and Services for any layout to be provided. Land Related Taxes /Tenement Rate

S/N	LOCATION	LAND USES	SIZE (M ²)	RATE/M2	ACTUAL	REMARKS
1	New GRA	Residential Commercial Educational/Health (Private) Industrial Agricultural/Orchard Filling Station Institutional/ (Mosque & Church)	900	10.00 20.00 20.00 25.00 0.05 25.00 0.5	N9,000.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot
2	Old GRA	Residential Commercial Educational/Health (Private) Industrial Agricultural/Orchard Filling Station Institutional/ (Mosque & Church)	900	10.00 20.00 20.00 25.00 0.05 25.00 0.5	N9,000.00 N18,000.00 N 18,000.00 N22,500.00 N45.00 N22,500.00 N450	However, the chargeable fees depend on the size of the plot

TRAFFIC OFFENCES AND PENALTIES

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

21	Driving commercial vehicles with non-functional lamps	VDF-03		10,000.00	Effect repairs
22	Driving trailers, tankers and tippers with non-functional lamps	VDF-04		50,000.00	Effect repairs
	Alcohol and Drugs				
23	Driving under the influence of alcohol and/or drugs	ALD-01		10,000.00	Impound vehicle
24	Smoking while driving	ALD-02		10,000.00	
	Motorcycle Riders				
25	Riding of motorcycle without crash helmet for rider	MCL-01	1	5,000.00	Impound vehicle
26	Riding a motorcycle without a driving permit	MCL-02	2	2,000.00	Impound vehicle
27	Riding a motorcycle against traffic through road median	MCL-03	4	10,000.00	Impound vehicle
28	Conveying more than one passenger at any given time (where the carrying of passenger is allowed)	MCL-04	3	2,000.00	Dislodge extra
29	Installation of musical gadgets on a motorcycle	MCL-05	3	5,000.00	Impound the set
30	Alteration of manufacturer's specification on motorcycle (e.g. handlebar/seat/horn/leg rest etc)	MCL-05	3	5,000.00	
31	Motorcyclist resisting arrest	MCL-06	4	10,000.00	
	Speed Violation				
32	Exceeding prescribed speed limit	SPV-01	2	10,000.00	
33	Tailing an emergency vehicle	SPV-01	2	5,000.00	
34	Failure of slow moving vehicle to keep to the right lane	SPV-02	2	5,000.00	
	Miscellaneous Traffic Fines				
35	Assault on a Traffic Officer	MTF-01	4	50,000.00	Prosecute in Court
36	Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	25,000.00	Prosecute in Court
37	Illegal U-turns	MTF-03	2	10,000.00	
38	Wrong overtaking of other vehicles	MTF-04	2	10,000.00	
39	Driving on the highway/walkway	MTF-06	4	10,000.00	Move away
40	Parking on the highway/walkway	MTF-07	2	10,000.00	Move away
41	Overloading of a commercial vehicle or trailer	MTF-08	2	20,000.00	
42	Parking or stopping to pick passengers by a commercial vehicle other than at designated bus stop	MTF-06	2	20,000.00	Driver Training

43	Bullion vehicle driving in a direction prohibited by the Road Traffic Law	MTF-09	4	200,000.00	Impound vehicle
44	Abandoned vehicle on highway	MTF-10	4	5,000.00	Impound vehicle
45	Causing obstruction on highway	MTF-11	3	5,000.00	Impound vehicle
46	Commuter hanging on tailboard of moving vehicle	MTF-12	3	5,000.00	Dislodge
47	Driving vehicles with doors left open	MTF-13	2	5,000.00	
48	Making or receiving phone calls while driving	MTF-14	2	50,000.00	Prosecute in court
49	Driving without a strapped seat belt for both driver and front seat passengers	MTF-15	1	1,000.00	Strap on seat belt
50	Failure to display reflective warning triangle				
51	Motorist resisting arrest	MTF-17	4	,000.00	
	Storage and Custody Charges				
1	Storage charges for impounded cars, jeeps and mini buses per day			10,000.00	
2	Storage charges for impounded motorcycles and 3-wheelers per day			1,000.00	
3	Storage charges for all other impounded vehicles			20,000.00	
4	Towing an impounded car, jeep and mini-buses			5,000.00	
5	Towing a trailer or tanker (empty)			50,000.00	
	Violation				
6	Towing a trailer or tanker (loaded)			100,000.00	
7	Towing tippers and lorries			100,000.00	
8	Towing high capacity buses			50,000.00	or negotiable
9	Hire of heavy duty recovery equipment				At hire cost

HARMONISED LOCAL GOVERNMENT TAXES

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

	Residential Radio and TV Fees	1,000.00	1,000.00	1,000.00
	Vehicle Radio Fees (Where the vehicle is registered)	2,000.00	2,000.00	2,000.00
(7)	Marriage, Birth and Registration Fees			
	Marriage Registration (Act) Fee	5,000.00	3,000.00	2,000.00
	Marriage Certificate Fees	5,000.00	5,000.00	5,000.00
	Birth registration Fees	2,000.00	1,000.00	1,000.00
(8)	Naming of Street Registration Fee	150,000.00	100,000.00	50,000.00
(9)	Right of Occupancy in Local Government Areas	5,000.00	3,000.00	2,000.00
(10)	Market Roads and Levies			
	Permanent Stalls (per annum)	12,000.00	8,000.00	5,000.00
	Block Stalls (per annum)	8,000.00	5,000.00	4,000.00
	Seasonal Markets (per bag/heap)	100.00	100.00	100.00
	Market Hawkers (daily)	40.00	30.00	20.00
	Market Hawkers (weekly)	100.00	50.00	50.00
(11)	Motor Park Levies			
	Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses, Pick up vans, Canters	300.00	200.00	100.00
	Loading fees (per trip)	2,000.00	1,000.00	500.00
	Motorcycle Parking Fees (per day)	50.00	30.00	20.00
(12)	Domestic Animal Fee			
	Dog License	1,000.00	700.00	500.00
(13)	Bicycle, truck, Canoe, Wheelbarrow and Cart Fees			
	Bicycle License Fee	1,000.00	500.00	500.00
	Canoe License Fee	1,500.00	500.00	500.00
	Wheelbarrow/Cart Fee	500.00	300.00	300.00
(14)	Cattle Tax			
	Goat/Sheep	500.00	500.00	500.00
	Other Livestock	1,000.00	500.00	500.00

(15) Religious Places Establishment Fees			
Open Air Preaching Permit Fee	5,000.00	5,000.00	5,000.00
Establishment of Religious Centres Fee	10,000.00	5,000.00	5,000.00
(16) Sign Board (Signage) and Advert Permit Fee			
Mobile Sales Promotion Fee	5,000.00	3,000.00	2,000.00
Directional Signboard Fee	10,000.00	5,000.00	5,000.00
Electric Design Advert Per Face Fee	15,000.00	10,000.00	8,000.00
Wall Print Advertisement Per Side Fee	10,000.00	5,000.00	5,000.00
Billboards, Unipoles and Eye-Catchers	150,000.00	100,000.00	100,000.00
Market Road Show Permit	5,000.00	3,000.00	2,000.00
Digitalized Boards	20,000.00	10,000.00	10,000.00
(17) Public Convenience, Sewage and Refuse Disposal Fee			
Dislodgement of Septic Tanks	5,000.00	3,000.00	2,000.00
Sanitation Fees (Residential)	3,000.00	2,000.00	2,000.00
(18) Wrong Parking Charges			
Towing of Vehicles Fee	5,000.00	3,000.00	2,000.00
(19) Other Levies and Fees			
Contract Registration Fees	20,000.00	20,000.00	20,000.00
Contract Processing Fees	2.5% of the value of the Contract	2.5% of the value of the Contract	2.5% of the value of the Contract

SECOND SCHEDULE Section 6 (4)

SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD, ETC PROCEEDINGS OF THE BOARD

1. Subject to this Law and Section 6 of the Interpretation Act (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding at any meeting, when a vote is ordered, to have a second or casting vote), the Board may make standing orders regulating its proceedings or any of its committees.
2. At every meeting of the Board, the Chairman shall preside and in his absence the members present at the meeting shall appoint one of them to preside at the meeting other than the Secretary.
3.
 - (1) The quorum at a meeting of the Board shall be not less than one-half (rounded up to the nearest whole number) of the total number of members of the Board at the date of the meeting and the quorum of a committee of the Board shall be as determined by the Board.
 - (2) A majority decision of the members on any matter obtained by the in written correspondence shall be treated in all respects as though it was a decision of the Board in meeting
4. The Board shall for the purpose of this Law, meet not less 4 times in each year. The Board shall also meet whenever it is summoned by the Executive Chairman, and if required to do so, by notice given to him by not less than seven members, he shall summon a meeting of the Board to be held within 14 days from the date on which the notice is given.
5. Where the Board desires to obtain the advice of any person on a particular matter, the board may co-opt such person to the Board for such period as it thinks fit, but a person who is a member by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.
6. A member of the Board who is directly or indirectly interested in any matter being deliberated on the Board, or is interested in any contract made or proposed to be made by the Board shall, as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at a meeting of the Board.
7. A disclosure under this paragraph shall be recorded in the minutes of meetings of the Board and the member concerned shall:
 - (a) not, after the disclosure, take part in any deliberation or decision of the Board;


- (b) be excluded for the purpose of constituting a quorum of any meeting of the Board for any deliberation or decision, with regards to the subject matter in respect of which his interest is so disclosed.

COMMITTEES

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

MISCELLANEOUS

- 9. The fixing of the seal of the Board shall be authenticated by the signature of the Chairman or any other person generally or specifically authorized by the Board to act for that purpose and that of the Secretary.
- 10. Any contract or instrument which, if made by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Board by the Secretary or by the person generally or specially authorized by the Board or by other person generally or specially authorized by the Board to act for that purpose.
- 11. Any document purporting to be contract, instrument or other document duly signed or sealed on behalf of the Board shall be received in evidence and shall, unless the contrary is proved, be presumed without further proof to have been so signed or sealed.
- 12. The validity of any proceeding of the Board, or any of its committees shall not be affected by:
 - (a) any vacancy in the membership of the Board or committee; any defect in the appointment of a member of the Board or committee; or

- 
- (b) reason that any person not entitled to do so took part in the proceedings of the Board or committee.
13. A member of a committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the committee shall disclose his interest to the committee and not vote on any question relating to the contract or arrangement.
14. No member of the Board shall be personally liable for any act or omission done or made in good faith while engaged in the business of the Board.

THIRD SCHEDULE

FEDERAL REPUBLIC OF NIGERIA
IMO STATE INTERNAL REVENUE SERVICES

PRESUMPTIVE TAX REGISTRATION FORM

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

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

Signature/Thumbprint

Date of Registration

FOURTH SCHEDULE

FEDERAL REPUBLIC OF NIGERIA

IMO STATE INTERNAL REVENUE SERVICES

PRESUMPTIVE TAX RETURNS FORM

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

(1)Name of Taxpayer/Registered Name _____

(2)Nationality _____

(3)Residential Address _____

(4)GSM Number _____

(5)Assessment Year _____

(6)Presumptive Tax Payable _____

(7)Presumptive Tax Paid _____

(8)Taxpayer Identification Number (TIN) _____

(9)Nature of Business _____

Signature/Thumbprint Date

Period of Filing	Due Date	Date Filled	Remarks

Signature _____

Date _____

FIFTH SCHEDULE
 Section 57 (1)

FEDERAL REPUBLIC OF STATE INTERNAL REVENUE SERVICE

IMOMO ADMINISTRATIVE DOCUMENT FOR THE GUIDANCE
 OF PRESUMPTIVE TAX PAYERS

DAILY INCOME CARD GUIDE

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

PRESUMPTIVE TAX PAYABLE

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

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

Business Type

- Micro Enterprises are those enterprises whose total assets (excluding land and buildings) are less than Two Million Naira with a workforce not exceeding five (5) employees.
- Small Enterprises are those enterprises whose total assets (excluding land and building) are above Two Million Naira but not exceeding Five Million Naira with a total workforce not exceeding ten employees.

Medium Enterprises are those enterprises with total assets excluding land and building) are above Five Million Naira, but not exceeding One Hundred Million Naira with a total workforce of between 11 and 50 employees.

SIXTH SCHEDULE

FORM OF AUTHORIZATION TO ACCESS LANDS & BUILDINGS

Books and Documents

To _____

The Imo State Internal Revenue Service, by virtue of the powers vested in it by Section 31 of the Imo State Tax (Codification and Consolidation) Law of 2021, hereby authorized you to enter the premises, office, place of management or residence of any person, the principal officer, agent factor or representative or any person who has been suspected by the service of fraud, evasion, willful default etc., in connection with a Tax due to Government; and whose premises, office, place of management or residence of the Principal Officer, agent, factor or representative is at _____ and for carrying out your assignment there.

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

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

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

Years of assessment

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

No. of Notice of Assessment N: K

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

Chairman

Imo State Internal Revenue
Service Amount of Tax due

SUMMARY OF THE IMO STATE IN REVENUE SERVICE AND REVENUE ADMINISTRATION, CONSOLIDATION AND CODIFICATION LAW, 2021

SHORT TITLE	LONG TITLE	SUMMARY	DATE PASSED
Imo State Tax (Codification and Consolidation) Law, 2020	A law to provide for the re- establishment of Imo State Internal Revenue Service and Revenue Administration, Consolidation and Codification Law, 2021	This Law seeks to codify and consolidate various laws relating to taxes, levies and revenues in the State and establish the Imo State Internal Revenue Service	11 th Day Of November, 2021


CHINELO ADAORA EMEGHARA ESQ.
 CLERK OF THE HOUSE

Assented to me by this day of2021




SEN. HOPE UZODINMA
 Governor
 Imo State of Nigeria