



# NIGER STATE INTERNAL REVENUE SERVICE

Revenue House Old Secretariat, Kpakungu Road, Minna Niger State

[www.ngsirs.gov.ng](http://www.ngsirs.gov.ng)

## Notice of Assessment for Personal Income Tax, Levies, Fees & Charges for the Year 2022 (Pursuant to section 32 of the Niger State Tax Administration and Consolidation Law, 2022)

Name: Hassan Halliru Abdullahi Bosso NG36527  
Address: Top Medical Junction Tunga Minna Assessment ID: NG 100-2309-004  
Tax office: Area Tax Office Bosso Assessment Date: 1st April, 2022

### Personal Income Tax

Source of Income N  
Trade, Profession, Rent, Royalties  
Total Income from all Sources 3,654,758.63  
Assessable Income 3,654,758.63  
Deduct consolidated Relief Allowance 930,951.73  
Chargeable Income 2,723,806.90  
Income tax payable for the year 2022 438,999.45

CODE	LEVY/FEE	AMOUNT	Arrears	Total
12020444	Development	1,000.00	-	1,000.00
12020474	Business Premises	50,000.00	25,000.00	75,000.00
	NISEPA:	20,000.00	-	20,000.00
12020527	Court fine on Env. Defaulters			
12070060	Fees for Waste Collection	-	-	-
12070060	Vehicle Emission Control	-	-	-
12070060	Liquid and Solid Waste Charges	-	-	-
12020400	Niger State Water And Sewage Corporation	24,000.00	-	24,000.00
	Fire Service:			
12020487	Fire Service Levy	25,000.00	125,000.00	150,000.00
	Private School Board:			
12020451	Registration of Private School	-	-	-
12020451	Annual Renewal Fees	100,000.00	-	100,000.00
12020451	Upgrading to SSS	-	-	-
12020415	NECO/BECE Subject Accreditation	-	-	-
12020415	WAEC/NECO Subject Accreditation	50,000.00	-	50,000.00
<b>TOTAL</b>				<b>420,000.00</b>

### Taxes, Fees and Charges payable for the year 2022:

Personal Income Tax: 438,999.45  
Levy, Fees and Charges 420,000.00  
Harmonised Levies, Fees and Charges:  
i. LGA's Levies, Fees and Charges (C/F) 11,200.00  
ii. Niger State Signage & Advertisement Agency (Signage Fees Per Annum) 29,600.00  
iii. No Parking Charges Per Annum 24,000.00  
**Total Amount Due for year 2022 923,799.45**

*(Please be advised that Section 131(1) grants the right of objection to this notice within 30 days from the date of service of this assessment)*



ASSESSMENT YEAR.....

**DEMAND NOTICE FOR HARMONIZED LOCAL GOVERNMENT TAXES**

*Pursuant to the Niger State Harmonized Tax Law, 2020 (as amended) we hereby notify you of the below taxes and demand payment of same that concern you as indicated below within 30 days of the receipt*

NAME: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

TIN: \_\_\_\_\_

S/N	NGIRS ECON CODES	REVENUE LINES	REVENUE ITEMS	URBAN WORDS	SEMI URBAN WARDS	RURAL WARDS	ARREARS	PENALTY ON ARREARS	TOTAL		
1	12020482	Shop & Kiosk Rate	Shop & Kiosk Rate (Large, 10sqm and above)	20,000.00							
			Shop & Kiosk Rate ( Medium, 6sqm - 9.99sqm)						-		
			Shop & Kiosk Rate (Small, 5.99 and below)							-	
			Containerized shop (Big)							-	
			Containerized shop (small)							-	
			Distribution outputs (small)								-
			Workshop Permits for Artisans ( Carpenters, Mechanics, Vulcanizers etc.)								-
2	12020130	On & Off Liquor	Liquor license (on license)						-		
			Liquor license (off license)						-		
			Liquor free (Native liquor palm wine)							-	
3	12020124	Slaughter slab fees	Abattoir license fees						-		
			Cow/Camel slaughter per head						-		
			Goat/Sheeping/Pig slaughter per head							-	
			Dog slaughter per head							-	
4	12020476	Moniment & Road Closure Levies	Poultry slaughter per head						-		
			Entertainment fees							-	
			Noise control fees							-	
5	12020105	Radio & TV Licenses fees (other than Radio and TV fees)	Hotel/ Food permit (for restaurants, bakeries, & other places where food is sold)						-		
			Satellite Broadcast (per annum)	PRIVATE	COMMERCIAL					-	
			Telecommunications/Internet Broadcast (per annum)	1,200.00						1,200.00	
			Motor Vehicle/Tricycle (per annum)							-	
6	12020418	Marriage & Birth registration fees	Digital set Box (per annum)						-		
			Marriage Registration (Act) fees							-	
7	12020491	Naming of Street Registration fees	Marriage Certificate (Act) fees						-		
			Naming of Street Registration fees							-	
8	12020472	Right of occupancy in Local Government Areas	Right of occupancy in local government areas						-		
9	12020712	Markets Road & Levies	Permanent stalls (per annum)						-		
			Blocks stalls (per annum)						-		
			Seasonal markets (per bag/haap)							-	
			Markets hawkers (daily)							-	
10	12020713	Motor Park Levies	Markets hawkers (weekly)						-		
			Entrance fees (Gain: Trucks, Lorries, Tankers, Buses, Pick-up vans and Canter)							-	
			Loading fees (per trip)							-	
11	12020118	Domestic Animal Fees	Motocycle parking fees (per day)						-		
			Dog license							-	
12	12020111	Bicycle, Truck, Canoe, Wheel Barrow and Cart Fees	Bicycle license fee						-		
			Canoe license fee							-	
13	12020105	Camel and Other Livestock Tax (Jangaly)Per annum	Wheel barrow/cart license fee						-		
			Goat/sheep							-	
14	12020494	Religious Places Establishment Fees	Other livestock (but excluding poultry & birds)						-		
			Open air Preaching Permit Fees							-	
15	12020493	Public Convenience, Sewage	Establishment of Religious Centre fee						-		
			Dislodgement of septic Tanks	10,000.00						10,000.00	
16	12020054	Wrong Parking Charges	Sanitation fees (Residential)						-		
			Towing of vehicle fees							-	
17	12020417	Other Levies and Fees	Contract registration fees						-		
			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				-	
<b>GRAND TOTAL</b>									<b>11,200.00</b>		