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## LAW TO AMEND THE NIGER STATE TAX ADMINISTRATION AND CONSOLIDATION LAW

**BE IT ENACTED** by the House of Assembly of Niger State of Nigeria and by the authority of the same in this present Assembly as follows:

1. This Law may be cited as the Niger State Tax Administration and consolidation (Amendment) Law, 2023, and shall come into operation on the 27<sup>th</sup> of December, 2023.
2. In this Law unless the context otherwise requires "Principal Law" means the Niger state Tax Administration and Consolidation Law, 2022.
3. Section 7 (2) of the Principal Law is amended by deleting the provisions of paragraph (d) (vii), (viii) and (ix).
4. Section 15 (1) (b) of the Principal Law is amended by deleting the provision and substituting it with another Section 15 (1) (b) to read as follows: "collect, recover and pay to the designated account all taxes due to the State Government and all the Local Government Councils in the State under this or any other enactment through a centralized electronic payment platform."
5. Section 65 (2) (a) of the Principal Law is amended by deleting the phrase "volume or size of business" after the word "their" and replacing it with the phrase "volume of turnover."
6. Section 86 of the Principal Law is amended by deleting the provision and substituting it with another section 86 to read as follows "A person owning, managing or controlling any facility, business or supplying any goods or services chargeable under this Law (referred to as "Collecting Agent") shall collect for and on behalf of the Service, the tax imposed by this Law based on the total amount chargeable or payable by the taxpayer in accordance with the provision of this Law."

7. Section 167 of the Principal Law is amended by deleting the provision and substituting it with another Section 167 to read as follows:

"167 (1) Without prejudice to the foregoing provisions, the Governor may give such order or directive for purpose of giving effect to the provisions of this Law.

(2) Notwithstanding any provision contained in this Law, the review of rates of Taxes and Levies shall be subject to the confirmation of the State House of Assembly."

8. Section 168 (1) (a) is hereby amended by deleting "2013" immediately after the word "Law" and substituting it with "2011".
9. The Principal Law is amended to include the following Regulation, thus:

**NIGER STATE (ASSESSMENT AND COLLECTION OF PROPERTY TAXES) REGULATION, 2023.**

- (1). From the date of commencement of this Regulation and for the purpose of strengthening Property Taxes in the State, it shall be lawful for the Service to:
  - a. Collaborate with relevant MDAs in the State for the purpose of enumeration and assessment of all property in the State.
  - b. Encourage and ensure such relevant MDAs collate, keep and share such records or data with the Service regarding such property located in the State upon request by the Service, for the purpose of assessment and implementation of Property Taxes;
  - c. Have continuous online access to the property database where it is maintained by such relevant MDAs on a real-time basis in the discharge of its responsibilities.



- d. Demand that property data (including geotags) collected through the Niger State Geographic Information System (NIGIS) and the Niger State Ministry of Lands are shared with the Service in real-time, for the Service to use it in generating demand notices.
  - e. In furtherance of the provisions of Section 1 (a) and 1 (c), it shall be mandatory for such relevant MDAs to comply with any request as may be made by the Service pertaining to the sharing of property records or data with respect to any given land, property or group of properties.
- (2). For the purpose of issuing demand notices for the collection of Property Taxes, the Service and all relevant MDAs shall include the geotag of all the properties so enumerated in all such notices.
  - (3). The taxes contemplated under these Regulations are Property Taxes as defined under the Personal Income Tax Act, 2004 (as amended) and other revenue laws as may be passed by the State House of Assembly in that context.
  - (4). Any staff or officer of any relevant MDAs affected by these Regulations, who violates the provisions of Section 1 of these Regulations, shall face disciplinary action in line with the relevant provisions of the State Public Service Rules and any appropriate sanctions meted accordingly.
  - (5). These Regulations are subject to review as the need arises by the Service, upon the approval of the Executive Governor of Niger State.
  - (6). These Regulations may be cited as Niger State (Assessment and Collection of Property Taxes) Regulations, 2023

10. The Principal Law is amended by deleting the Schedule 9(7) dealing with the "Accreditation, Registration/Licensing and Annual Renewal Fees for Private Schools."
11. The Second Schedule, Part I of the Principal Law is amended to add item 9 to the list of items which will read thus; "9. 5% Processing Fees on contract is hereby imposed on all contracts awarded by the State Government, its ministries, department or agencies, which shall be payable to the Service at the point of signing of the contract."
12. The Principal Law is amended by deleting the Schedule (table) on "PRESUMPTIVE TAX PAYABLE (assessable by NGSIRS)" and substituting it with the table "PRESUMPTIVE TAX PAYABLE ANNUALLY BASED ON TURNOVER (assessable by NGSIRS)" at the Schedule to this Law.
13. The Principal Law is amended to include the Schedule to this amendment as part of the Schedule to the Principal Law.
14. Nothing in this Law shall affect any order, rule, regulation, appointment or any action already done under the Principal Law.



## SCHEDULE

### PUBLIC-PRIVATE PARTNERSHIP AGENCY (REGISTRATION FEES)

S/N	Category of Investors/Developers	Rate (₦)
1.	Investment below N100 Million	100,000.00
2.	Investment between ₦100 Million and ₦200 Million	200,000.00
3.	Investment between ₦200 Million and ₦500 Million	350,000.00
4.	Investment between ₦500 Million and ₦1 Lawion	400,000.00
5.	Investment above ₦1 Lawion	700,000.00

### **PRESUMPTIVE TAX PAYABLE ANNUALLY BASED ON TURNOVER**

(assessable by NGSIRS)

S/N	Trade/Business	Turnover from N300,000 up to N800,000 per annum (Micro Business)(₦)	Turnover from N801,000 up to N1,500,000 per Annum (Small Business) (₦)	Turnover from N1,501,000 up to N2,500,000 per Annum (Medium Business) (₦)
1	Boutiques and other cloth sellers - Adult and Children wear	3,500.00	25,000.00	50,000.00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	3,500.00	15,000.00	30,000.00
3	Confectioneries and Bakeries	3,500.00	30,000.00	50,000.00
4	Barbers and Hair Dressing Saloon	3,500.00	12,000.00	25,000.00
5	Service Providers - Business Centres and Typing Studio, Printers, Thrift Collector	3,500.00	15,000.00	50,000.00
6	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Cafe Operators	5,000.00	15,000.00	30,000.00

7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	3,500.00	15,000.00	25,000.00
8	Photographers/Photo Developers, video and audio recording studios, Refuse, Rentals,	2,500.00	20,000.00	50,000.00
9	Recreational Centre, Bars	25,000.00	50,000.00	100,000.00
10	Travel and Tours Agency	25,000.00	50,000.00	100,000.00
11	Artisans - Masons, Carpenters, POP makers	3,500.00	15,000.00	50,000.00
	Artisans- Vulcanizers, Iron Benders, Cobblers, Painters and Decorators, Plumbers, tillers	3,500.00	5,000.00	10,000.00
12	Petrol, Kerosene and Lubricant Sellers	3,500.00	30,000.00	85,000.00
13	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	3,500.00	15,000.00	50,000.00
14	Transport Workers - Taxi, Bus, lorry, etc.	3,500.00	12,000.00	50,000.00
15	General Trading/Enterprises - Retail and Wholesale, Raw Food	3,500.00	10,000.00	50,000.00
16	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings,	3,500.00	20,000.00	50,000.00
17	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
18	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	2,500.00	15,000.00	50,000.00
19	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine,	2,500.00	15,000.00	50,000.00
20	Timber Dealers, Tire, Wine and Beer License Operators, Yoghurt.	2,500.00	15,000.00	50,000.00



21	Financial Services - Bureau De Change, Pool Agents and Promoters, Money Lenders.	10,000.00	50,000.00	100,000.00
22	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00
23	Restaurant and Food Sellers	2,500.00	35,000.00	100,000.00
24	Property - Guest House, Lodging, Face to Face Building with not more than ten (10) rooms.	2,500.00	50,000.00	90,000.00
25	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
26	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	2,500.00	12,000.00	90,000.00
27	Professional Services - Opticians, Photo lab, Auctioneers. Draughtsman, Maternity Owners, Patent Medicine Store.	2,500.00	30,000.00	85,000.00
28	Entertainment Service, Musicians	10,000.00	15,000.00	50,000.00
29	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	2,500.00	15,000.00	50,000.00
30	Aluminium Fabrication and Products	2,500.00	30,000.00	75,000.00
31	Processors, Producers and Manufacturers - Blocks, Culvert. Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors.	2,500.00	25,000.00	100,000.00
32	Transport Owners	2,500.00	30,000.00	85,000.00
33	All other trades/services covered by the Bill but not listed above.	2,500.00	30,000.00	100,000.00

**PETROLEUM AND GAS SECTOR LAND USE FEES**

SUBJECT	FEES (₦)	REMARKS
a) Annual Ground Rent for Petroleum/Gas Pipeline Right of Way (per meter Run/PA)	10,000.00 per meter run/pa	Per annum
b) Registration of fresh Right of Way licenses for OPL & OML	10,000,000.00	One-Off Payment
c) OPL & OML License Renewal	10,000,000.00	Per annum

**ENVIRONMENTAL SURCHARGES, FEES AND TAXES**  
 (Assessable by the Ministry of Environment or NISEPA)  
 (Niger State Environmental Protection Agency Law)  
**NISEPA SANITATION FEES**  
 City sanitation Fees

CODE	DESCRIPTION	RATES							
		MINNA		SULEJA		BIDA & KONTAGO RA		OTHERS TOWNS	
		Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual
GC1	MAIN OFFICE	3,000,000.00	36,000,000.00	3,000,000.00	36,000,000.00	2,000,000.00	24,000,000.00	1,500,000.00	18,000,000.00

GENERATION COMPANIES



## FIRST SCHEDULE

I assented this 29 day of Dec 2023 Time 4:27 PM

  
Hon. Mohammed Umar Bago  
Governor of Niger State

## SECOND SCHEDULE

I withheld assent this..... day of..... 2023 Time.....

Hon. Mohammed Umar Bago  
Governor of Niger State

## THIRD SCHEDULE

I, **Abdullahi M. Kagara**, Clerk to the Legislature of Niger State hereby certify that this Law has been passed in accordance with Sub-Section 3 of Section 100 of the Constitution of the Federal Republic of Nigeria 1999. This printed impression has been carefully compared by me with the Bill, which has been passed by the Legislature and found by me to be a true and correctly printed copy of the said Bill.



**ABDULLAHI M. KAGARA**  
*Clerk to the Legislature*

