

A LAW TO PROVIDE FOR THE HARMONIZATION, CONSOLIDATION AND CODIFICATION OF ALL JIGAWA STATE INTERNAL REVENUE LAWS AND ALSO TO RESTRUCTURE THE BOARD OF INTERNAL REVENUE WITH A VIEW TO SANITIZING THE REVENUE SYSTEM IN THE STATE IN RESPECT OF ASSESSMENT, COLLECTION AND REMITTANCE TO REVENUE SINGLE ACCOUNT FOR EFFECTIVE SERVICE DELIVERY IN THE STATE AND FOR RELATED MATTERS

ENACTED by the Jigawa State House of Assembly as follows:

Enactment

**PART I
PRELIMINARY**

1. This Law may be cited as Jigawa State Revenue (Codification and Consolidation) Law, Law No. 04, 2019.

Short Title

2. This Law shall come into operation on the^{16th}..... day of^{July}.....2019.

Commencement

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

Interpretation

“Assessable Income” means chargeable income on which tax is computed;

“Appraise” means to determine the market value of real property either by entry thereon and inspection thereof or by use of an adjustment multiplier;

“Assess” means to determine the amount of tax payable on income, value, revenue, proceeds of trade, real property or any other asset or transaction;

“Authorized officer” means any person employed in the Service 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 function under this Law;

“Board” means the Governing Board of the Jigawa State Internal Revenue Service established under section 6(1) of this Law;

“Book” includes any register; document or other record 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 and all types of information stored on computers and any other similar equipment;

	bill or note, a further charge for the first two kilometres		
	Additional two kilometersminuting of noting ship's	500.00	
	Extending ship's protest	500.00	
	Furnishing copy of extending protest	500.00	
	Attestation to any document	500.00	
	Declaration there to for each	500.00	
	Additional declarant	1000.00	
	Translation:		
	Every folio of seventy two word	500.00	
	Attestation to translation	500.00	
	Translation of common, attestation to power for stocks	500.00	
	Registration of court judgement fees:		
	Registration of a certification of a judgement of any court	1000.00	
	Court Fees:		
	On filing a motion for stay of execution pending appeal but before execution of judgement	2000.00	
	On filing of motion for stay of execution of judgement	2000.00	
	Demurrage fees for period not exceeding 60 days of pendency of motion	2000.00	
	For every day after 60 days, demurrage fees still determination of application by high court	200.00	

HARMONISED LOCAL GOVERNMENT TAXES

LOCAL GOVERNMENT COUNCILS TAXES AND LEVIES						
DESCRIPTION/DETAILS OF REVENUE			URBAN	SEMI URBAN	SUB URBAN	DURATION
Tenement Rates						
a. Tenement Rates	Private	-	0.01% of value	0.01% of value	0.01% of value	P.A.

c. Seasonal Markets	-	-	-	
d. Market Hawkers (Daily)	-	-	-	
e. Market Hawkers (Weekly)	-	-	-	
DESCRIPTION/DETAILS OF REVENUE	URBAN	SEMI URBAN	SUB URBAN	DURATION
Motor Parks				
a. Entrance Fees (Gate):				
i. Trucks, Lorries, Tankers and Canters	100	50	50	per day
ii. Buses, Taxies, Pick-up Vans	30	20	20	per day
b. Loading and Uploading Fees:				
i. Trailers	200	200	100	Per load
ii. Lorries/Canters	150	100	50	Per load
c. Wrong Parking Charges				
i. Trucks, Trailers, Lorries and Canters	500	500	300	Per incidence & Per day
ii. Buses, Taxies, Pick-up Vans	300	300	200	Per incidence & Per day
Cattle/Animal Markets				
a. Cow/Camel	500	500	500	Per Head
b. Goat/Sheep	50	50	50	Per Head
c. Horse/Donkeys	100	100	100	Per Head
d. Other Livestock	-	-	-	
e. Chickens (Hen) etc	-	-	-	
f. Dog License Fees	-	-	-	
g. It is prohibited to sale pigs and dogs in the Local Governments Markets				
Shops and Shopping Centres				
a. Local Government Luck-up Shops				
i. Application for Allocation fee (None Refundable) (Per Shop)	1,000	1,000	500	Per Shop
ii. Allocation Fee (Per Shop)	20,000	15,000	5,000	Per Shop
iii. Yearly Renewal Fees (Per Shop)	5,000	3,000	2,000	Per Shop/P.A.

- (vii) set aside any order of dismissal of any application for default or any order passed by it ex parte; and
 - (viii) do anything, which in the opinion of the Committee, is ancillary to its functions under this Schedule.
- (3) Proceedings before the Committee shall be deemed to be a judicial proceeding and the Committee shall be deemed to be a civil court for the purposes of this Law.

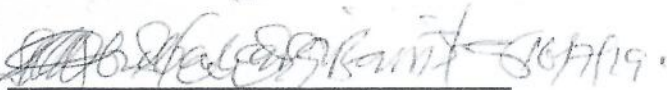
Costs

23. Each party to an appeal shall bear its own cost.

Further Appeals

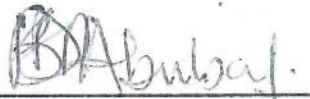
An appeal against the decision of the High Court at the instance of either party shall lie to the Court of Appeal.

This printed impression has been carefully compared with the Bill which has passed the Jigawa State House of Assembly and found to be true and correctly printed copy of the said Bill.



MUSA ALIYU ABUBAKAR
Ag. Clerk to the House

MADE AT DUTSE this 16th day of July 2019.



Muhammad Badaru Abubakar MON, Mni
Governor, Jigawa State.

EXPLANATORY NOTE

(This note does not form part of this Law and has no legal effect)

This Law is to codify and consolidate various laws relating to taxes, levies and revenues in the State and establish the Jigawa State Internal Revenue Service.