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The following is published as supplement to this *Gazette*:

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**TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT,
CAP. T2, LAWS OF THE FEDERATION OF NIGERIA, 2004**

**SCHEDULE TO THE TAXES AND LEVIES (APPROVED LIST
FOR COLLECTION) ACT (AMENDMENT) ORDER, 2015**



ARRANGEMENT OF PARAGRAPHS

Paragraph :

1. Amendment of the Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap T2, Laws of the Federation of Nigeria, 2004.
2. Amendment of Part I to the Schedule to the Principal Act.
3. Amendment of Part II to the Schedule to the Principal Act ..
4. Amendment of Part III to the Schedule to the Principal Act.
5. Amendment of the Schedule to the Principal Act.
6. Citation.

**TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT,
CAP. T2, LAWS OF THE FEDERATION OF NIGERIA, 2004**

**SCHEDULE TO THE TAXES AND LEVIES (APPROVED LIST
FOR COLLECTION) (ACT AMENDMENT) ORDER, 2015**

[26th Day of May, 2015] Commence-
ment.

In exercise of the powers conferred upon me by Section 1 (2) of the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004 and all other powers enabling me in that behalf, I, DR (MRS) NGOZI OKONJO-IWEALA, Coordinating Minister for the Economy and Minister of Finance, Federal Republic of Nigeria, hereby make the following Order-

1. The Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004 (in this Act referred to as "the Schedule to the Principal Act") is amended as set out in this Order.

Amendment of the Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004.

2. Part I of the Schedule to the Principal Act is amended by inserting immediately after the existing item 8, a new item 9 as follows-
"9. National Information Technology Development Levy".

Amendment of Part I to the Schedule to the Principal Act.

3. Part II of the Schedule to the Principal Act is amended by-
(a) substituting the existing item 7 with a new item 7 as follows-

Amendment of Part II to the Schedule to the Principal Act.

"7. Business premises registration fees in respect of urban and rural areas which includes registration fees and per annum renewals as fixed by each state"; and

(b) inserting immediately after the existing item 11, new items 12 to 25 as follows-

"12. Land use charge, where applicable;

13. Hotel, Restaurant or Event Centre Consumption Tax, where applicable;

14. Entertainment Tax, where applicable;

15. Environmental (Ecological) Fee or Levy;
16. Mining, Milling and Quarrying Fee, where applicable;
17. Animal Trade Tax, where applicable;
18. Produce Sales Tax, where applicable;
19. Slaughter or Abattoir Fees, where State Finance is involved;
20. Infrastructure Maintenance Charge or Levy, where applicable
21. Fire Service Charge;
22. Property Tax, where applicable;
23. Economic Development Levy, where applicable ;
24. Social Services Contribution Levy, where applicable; and
25. Signages and Mobile Advertisement, Jointly collected by States and Local Governments."

Amendment
of Part III to
the Schedule
to the
Principal
Act.

4. Part III of the Schedule to the Principal Act is amended by inserting immediately after the existing item 20, new items 21 as follows-
"21. Wharf Landing Charge, where applicable".

Amendment
of the
Schedule to
the Principal
Act.

5. The Schedule to the Principal Act is amended by inserting a new Part IV immediately after the new Part III as follows-

"PART IV - HARMONISED TAXES AND LEVIES"

1. Members of the Joint Tax Board (JTB) are to advise the Minister of Finance on determining the amounts payable and review of rates from time to time with due cognisance to changes in economic trends in the country.

2. Collection of the taxes and levies listed in the Schedule are to be harmonised among the State and Local Governments where applicable as follows-

(a) a single Inter-State Road Taxes sticker for any vehicle within Nigeria designed by the Joint Tax Board for all the States and the sticker is to be administered by all the States;

(b) a single Haulage fee payable at the points of loading in the State of departure and a single Haulage fee payable at the points of discharge of the goods which the States are required to set up institutional structure to collect;

(c) Wharf Landing fee collected by the State where there are facilities to administer such fees which may be jointly administered by the State and Local Governments and proceeds from collection shared in line with an agreed proportion;

(d) a single parking permit sticker designed by the JTB and issued by the operators of the parks where vehicles are parked in the course of their journey;

(e) Fire Service levy should be a charge on business premises and corporate organizations only and the Federal Fire Service can only collect fire service levies in the FCT and not in States; and

(f) Road Worthiness Certificate fee should be collected by the state in which the vehicle operates and should be administered by Board of Internal Revenue in conjunction with the appropriate agencies.

6. This Order may be cited as the Schedule to the Taxes and Levies (Approved List for Collection) Act (Amendment) Order, 2015. Citation.

MADE at Abuja this 26th day of May, 2015.

DR (MRS) NGOZI OKONJO-IWEALA, OFR
*Co-ordinating Minister for the Economy
and Minister of Finance*

EXPLANATORY NOTE

*(This note does not form part of the above Order but
is intended to explain its purport)*

This Order amends the Schedule to the Taxes and Levies (Approved List for Collection) Act, pursuant to the provisions of Section 1 (2) of the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004.