



EBONYI STATE OF NIGERIA

LAW NO. 011 OF 2020

EBONYI STATE

**HARMONIZATION OF RATES AND LEVIES
COLLECTABLE BY LOCAL GOVERNMENT
AREAS LAW, 2020**

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**EBONYI STATE OF NIGERIA
LAW NO. 011 OF 2020**

SECTION 1

A LAW TO REPEAL AND RE-ENACT A LAW TO HARMONIZE EBONYI STATE RATES AND LEVIES COLLECTABLE BY LOCAL GOVERNMENT AREAS AND PROVIDE FOR OTHER MATTERS CONNECTED THERETO.

Long Title

SECTION 2

BE IT ENACTED by the House of Assembly of Ebonyi State of Nigeria as follows:

Enactment

SECTION 3

This Law may be cited as **Ebonyi State Harmonization of Rates and Levies Collectable by Local Government Areas Law, 2020.**

Short Title

SECTION 4

This Law shall be deemed to have come into effect on **Thursday the 14th day of May, 2020.**

Commencement

SECTION 5

In this Law, unless the context otherwise requires: *Interpretation*

“**Court**” means a Revenue Court, Magistrate Court of any Grade within the Local Government Areas.

“**Category**” means the classification of Local Government Areas in Ebonyi State into Urban (Category A), Semi-Urban (Category B) and Rural (Category C).

“**Fee**” is a legal charge collectable by Local Government Area, for a particular service provided or permission (rights) granted exclusively to any person.

“**Levy**” is any kind of legal charges by Local Government Areas in any form and can be used interchangeably with fees and charges.

“**Person**” includes, an individual or body of individuals, family, corporate, sole, trustee or executor or a person who carries out economic activity a person exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade or business.

“Ebonyi North Local Government Areas” means the following Local Government Areas: Abakaliki, Izzi, Ebonyi and Ohaukwu.

“Ebonyi Central Local Government Areas” means the following Local Government Areas: Ezza North, Ezza South, Ishielu and Ikwo.

“Ebonyi South Local Government Areas” means the following Local Government Areas: Afikpo North, Afikpo South, Ivo, Ohaozara and Onicha.

“General Contractor” means a general contractor within the Local Government Areas.

“Rate” means the amount payable to the Local Government Areas as provided in the schedule hereto.

“Revenue Collector” means the Staff of the Local Government Areas and/or any other person or group of persons duly authorized to collect revenue for the Local Government Areas.

“Permanent Stalls” are solid structures built and owned, by private individuals, while **“Blocks Stalls”** are solid structures built and owned by the Local Government Areas.

SECTION 6

1. There shall be established for each Local Government Area of the State, a Committee to be known as the Local Government Area Revenue Committee (**hereinafter referred to as “the Revenue Committee”**) *Establishment of Revenue Committee*
2. The Revenue Committee, shall comprise the following:
 - a. a person to be appointed by the Chairman of the Local Government Area Council, as the Chairman of the Committee (not being a political appointee or public officer who shall be versed in Revenue Matters.
 - b. the heads of the following departments of the Local Government Area Council:
 - i. Legal;
 - ii. Treasury; and
 - iii. Any other department.
 - c. a member of the public not being a member of the Council versed in Revenue Matter to be nominated by the Legislative Arm of the Council .
3. All appointments made pursuant to this section, shall be subject to the approval of the Legislative Arm of the Council.

SECTION 7

1. The Revenue Committee, shall be responsible for the assessment and collection of all 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. *Functions of Revenue Committee*
2. The Revenue Committee shall be autonomous of the Local Government Area Treasury and shall be responsible for the day to day administration of the department and Personnel which forms its Operational Arm.

SECTION 8

There is hereby established, a Joint State and Local Government Area Revenue Committee (**hereinafter in this Law Referred to as “the Joint Revenue Committee”**) which shall comprise:

*Establishment of
Composition of Joint
Revenue Committee*

- a. The Chairman of the State Internal Revenue Service as the Chairman:
- b. The Chairman of the each of the Local Government Revenue Committee:

- c. A representative of the following Ministries:
 - i. Local Government and Chieftaincy Affairs not below the level of Director;
 - ii. Lands;
 - iii. Housing and Urban Development.
- d. The Legal Adviser of the State Internal Revenue Service; and
- e. The Secretary of the Committee shall be a Staff of the State Internal Revenue Service.

SECTION 9

The Functions of the Joint Revenue Committee shall be to:

Functions of Joint Revenue Committee

- a. harmonize tax administration in the State;
- b. deal with Revenue Matters of common concern to the State and Local Government Areas Authorities;
- c. enlighten members of the public generally on State and Local Government Areas Revenue Matters;
- d. consider relevant resolutions of the Joint Tax Board for implementation in the State;

- e. advise the State and Local Government Areas on Revenue Matters; and
- f. carry out such other functions as may be assigned to it by the Joint Tax Board.

SECTION 10

The Chief Judge may designate in each Local Government Area, at least two Magistrates who shall give priority to Matters affecting the Revenue of the State and of the relevant Local Government Areas Council.

*Designation of
Magistrate to
Adjudicate on
Revenue Matters*

SECTION 11

1. From the commencement of this Law, the rates payable to each Local Government Area shall be provided in the schedule hereto.
2. Each Local Government Area shall ensure that a chart showing the approved rates of levies, the applicable rate and the expected time of payment is pasted at a conspicuous place in the revenue offices of the Local Government Areas.

*Revenue Rate
Payable and
Publication*

SECTION 12

The Local Government Areas Authority shall issue a harmonized Demand Notice in respect of taxes listed in the schedule to this Law: *Demand Notice*

- a. For the purpose of tenement rate, each Local Government Area shall employ the services of an Estate Surveyor/Valuer to determine the value of the property for the purpose of assessment;
- b. However, in lieu of the proper valuation, each Local Government Area shall apply the rates as prescribed in the schedule to this Law until a proper valuation is carried out.

SECTION 13

1. The Local Government Areas shall have the exclusive power to appoint Revenue Collectors. *Appointment of Revenue Collectors*
2. The Revenue Officers shall wear identification badge with a clear inscription of their names and official capacity.
3. The production by a Revenue Collector of an Identity Card and Certificate or Warrant:
 - a. issued by a Local Government Area 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 purpose of the Law.
4. It is illegal for any Local Government Area to use any consultant(s) for the purpose of assessment and collection of any levies and rates that are stated in the schedule to this Law. However, this does not preclude the appointment by the State Government of Collection Agents for certain levies.

SECTION 14

1. If any person disputes an assessment, he may apply to the relevant Local Government Areas Council 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 14 days from the date of service of the notice of assessment/demand notice. *Objections*
2. On receipt of a notice of objection, the Local Government Areas may require the person giving that notice to furnish such

particulars and to produce any document as may be deemed necessary and may summon any person who may be able to give information of the objection to attend for purposes of examination by an officer of the Local Government Area.

3. In the event of any person who has objected to an assessment agreeing with the Local Government Areas as to the correct amount chargeable, the assessment shall be amended accordingly and notice of rate chargeable shall be served upon such person.
4. In the case of an over payment or inappropriate payment made by the taxpayer to the Local Government, refund shall be made to the taxpayer within one month through application to the Local Government.

SECTION 15

1. The Revenue Collectors shall have the powers to enter into any premises at all reasonable times for the purposes of demanding and collecting rates on behalf of the Local Government Areas.

*Powers of Revenue
Collectors*

2. A reasonable time shall be between the hours of 8:00am and 6:00pm.

SECTION 16

It shall be the duty of every person to pay or show evidence of payment to the Revenue Collector, the fees prescribed in the schedule to this Law.

Duties of Public

SECTION 17

All Revenue Collectors shall issue a receipt in the form authorized by the Local Government Areas in respect of any rate paid under the schedule thereto.

*Issuance of Receipts
for Revenue*

SECTION 18

The Local Government Areas Authority shall obtain receipts with security features from the State Government Printer or Nigeria Security Printing and Minting Company or any other instrument prescribed by the Local Government Areas.

Character of Receipts

SECTION 19

All persons to which this Law apply shall pay to the Local Government all rates as prescribed in the schedule hereto from the beginning of every month or year, not later than 60 (sixty) days from the beginning of every year and 14 (fourteen) days from the beginning of every month.

Payment Periods

SECTION 20

The Local Government Areas may institute legal actions through legal department of the Local Government Areas, the State or by employing the services of a legal practitioner against any defaulter at the State Revenue Court for the purpose of enforcing the collection of rates or any other court as prescribed by the Constitution of the Federal Republic of Nigeria.

Revenue Courts

SECTION 21

1. Any person who contravenes the provisions of this Law by refusing to pay rates as per the schedule hereto, shall be guilty of an offence and liable on conviction:

Penalties

- a. for first offence, to a fine not exceeding One Thousand Naira (₦1,000.00) only

- or to imprisonment for a term not exceeding three months or both;
- b. and for each subsequent offence, a fine not exceeding Two Thousand Naira (₦2,000.00) only or to imprisonment for a term not exceeding six months or both;
 - c. In addition to the penalties stated above, the rates shall be regarded as debt due to the Local Government Areas and shall be recoverable as such.
- 2a. Notwithstanding anything contained in any other Enactment or Law, no person, other than appropriate tax authority, shall assess or collect, on behalf of the Local Government Areas, any tax, duty, levy, rate, fee or charge, and the services of Law Enforcement Agencies shall only be engaged in accordance with the provisions of the tax Laws;
- b. No person, including a tax authority, shall mount a road block in any Local Government Area for the purpose of collecting any tax, duty, levy rate, fee or charge.
3. Any person who:
- a. Collects or attempts to collect any levy

that is not listed in the schedule to this Law;

- b. Collects or attempts to collect any levy or penalty without due authority and identification; or
 - c. Mounts a road block or causes a road or street to be closed for the purpose of collecting any levy, commits an offence and shall be liable on conviction to a fine of Fifty Thousand Naira (₦50,000.00) only or imprisonment for three years (3) or both.
4. Any person or agency appointed for the administration of this Law or employed in connection with the assessment and collection of levy who:
- a. demands from anyone an amount in excess of the authorized assessment of the levy;
 - b. fails to remit revenue collected as and when due;
 - c. withholds for his own use or otherwise any portion or the whole of the revenue collected;
 - d. renders a false return, whether orally or in writing of the amount of revenue collected or received by him;

- e. defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Local Government Areas Authority or any member of the public;
- f. steals or misuses Local Government Areas Authority documents;
- g. compromises on the assessment or collection of any levy, commits an offence and shall be liable on conviction to a fine equivalent to 500 percent of the sum in question and to imprisonment for a term of three (3) years;
- h. any person who in committing any offence under the provision of this Law, is armed with any offensive weapon commits an offence and shall be liable on conviction to three (3) years imprisonment;
- i. any person who, while armed with an offensive weapon causes injury to any officer or authorized agent of the Local Government Areas Authority in the discharge of their functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of five (5) years;

- j. any person who aids or abets one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on a conviction to a fine equivalent to 200% of the sum in question or to imprisonment for term of two (2) years or both;
- k. any person, not being an authorized officer, assumes the name, designation or impersonates the character of an authorized officer or agent shall, in addition to any other punishment, be liable to pay on conviction, a fine of Two Hundred and Fifty Thousand Naira (₦250,000.00) or three (3) years imprisonment or both.

SECTION 22

1. The State Joint Revenue Committee shall carry out a periodic review of the rates charged every three (3) years and ensure that the differences in amounts chargeable by Local Government Areas in respect of any scheduled levy is minimized. *Reviews of Levies and Rates*
2. The review shall be made in consultation with relevant Stakeholders.

SECTION 23

1. Without prejudice to the provisions of any *Enforcement* Law on Jurisdiction of Courts, the Revenue Court shall also have jurisdiction to entertain all cases under this Law.
2. There shall also be established Mobile Courts for speedy trial of defaulters.
3. In entertaining a case of default, the Court shall have power to seal off any premises, impound, seize or confiscate any goods from a defaulter at any stage of the proceeding.
4. The Local Government Areas may employ the services of Law Enforcement Agencies to enforce this Law.

SECTION 24

The Local Government Areas shall provide an amount not less than 3% and not more than 5% of all Revenue Collected by the Revenue Staff in the preceding years for the Revenue Committee to represent cost of collection. *Funding of Revenue Collection*

SECTION 25

All Revenue Rates and Levies contained in the Bye-Laws of any Local Government Areas in Ebonyi State are hereby repealed. *Repeal Clause*

SECTION 26

The Purpose of this Law is to repeal and re-enact a Law to Harmonize Ebonyi State Rates and Levies Collectable by Local Government Areas and provide for Other Matters Connected Thereto. *Object and Purpose*

SCHEDULE

	Revenue Heads	Sub-Urban (Category A) ₦	Sub-Urban (Category B) ₦	Sub-Urban (Category C) ₦
1	Shops and kiosk rates			
	a)Shop permit			
	Small	3,000.00	2,400.00	1,200.00
	Medium	5,000.00		
	Large	10,000.00	8,000.00	5,000.00
	Ex-large/(Big Departmental stores)	200,000.00		
	b) Kiosk Permit	1,200.00	1,200.00	600.00
	Container/Temporary shop			
	Small	2,500.00	1,200.00	600.00
	Large	3,500.00	2,500.00	1,500.00
	Workshop permits by artisans (Carpenters, Mechanic, Vulcanizers) etc			
	Small	3,000.00	2,000.00	3,000.00
	Large	10,000.00	5,000.00	2,500.00
2.	Tenement Rates (Private and Commercial Property)			
	Commercial Property			
	Petrol Station	50,000.00	30,000.00	10,000.00
	Banks	100,000.00	50,000.00	25,000.00
	Communication Mast	100,000.00	100,000.00	100,000.00
	Other commercial premises	25,000.00	20,000.00	10,000.00
	Residential			
	Duplex/one storey building	10,000.00	5,000.00	2,500.00
	Bungalow	5,000.00	3,500.00	2,500.00
	Block of flat over one storey building	12,000.00	6,000.00	3,000.00
3.	Slaughter Slab Fees			
	Butcher Licence Fee (per annum)	3,600.00	2,400.00	1,200.00
	Cow slaughter per head	200.00	150.00	50.00
	Goat/Sheep Slaughter per head	100.00	100.00	50.00
	Pig, slaughter per head	150.00	100.00	50.00
4.	Merriment and Road closure levies			
	Noise control fees	10,000.00	5,000.00	2,000.00
	Blocking of Local Government Road	20,000.00	10,000.00	5,000.00
5.	Food licence Permit (for restaurants, bakeries and other places where food is sold)			
	Restaurants	15,000.00	10,000.00	5,000.00
	Bakeries	15,000.00	10,000.00	5,000.00
	Buker/local Restaurants	3,600.00	2,400.00	1,200.00

	Revenue Heads	Sub-Urban (Category A) ₦	Sub-Urban (Category B) ₦	Sub-Urban (Category C) ₦
6.	Liquor Licence Fee			
	Beer Parlour	12,500.00	6,000.00	3,000.00
	Wholesale Fee	15,000.00	7,500.00	3,500.00
	Local Drinks	3,000.00	1,000.00	1,000.00
	Hotel/Guest Inn	20,000.00	10,000.00	5,000.00
7.	Radio and TV Licence fees (other than radio and television transmitter)			
	Radio & TV fees (commercial)	5,000.00	2,000.00	500.00
	Vehicle Radio fees (where the vehicle is registered)	1,000.00	500.00	500.00
8.	Naming of street registration fee (outside state capital)	20,000.00	10,000.00	5,000.00
9	Right of occupancy fees on lands in the Rural Areas, excluding those collectable by the Federal and State Governments, excluding the State Capital			
	Residential (per plot)	5,000.00	2,500.00	1,000.00
	Commercial (per plot)	10,000.00	5,000.00	2,000.00
10	Market taxes and levies excluding any market where state finance is involved			
	Permanent stalls (per-annum)	12,000.00	3,600.00	1,200.00
	Market space (per-market day)	100.00	50.00	20.00
	Market motor park hawkers (daily)	30.00	20.00	10.00
	Market hawkers (per market day)	30.00	20.00	10.00
11	Motor park levies			
	Loading fees (per trip)			
	Trailers/lorry	2,000.00	1,000.00	500.00
	Canter	500.00	200.00	100.00
	Buses/pickup van	500.00	500.00	500.00
	Car	300.00	300.00	300.00
	Motorcycle	100.00	100.00	100.00
12	Bicycle, track, canoe, wheelbarrow and cart fees other mechanically			
	Propelled truck			
	Bicycle license fee	200.00	50.00	20.00
	Canoe licence fee	1,000.00	500.00	200.00
	Wheelbarrows/cart fee	600.00	240.00	100.00
13	Cattle tax payable by cattle			
	Cattle farmer permit	2,000.00	1,000.00	500.00
14	Religious places Establishment Permit fee			
	Religious places Establishment Permit fee	5,000.00	3,000.00	1,200.00
15	Signboard and advertisement permit fee			

	Revenue Heads	Sub-Urban (Category A) ₦	Sub-Urban (Category B) ₦	Sub-Urban (Category C) ₦
	(A) Stationary/fixed advert			
	Directional signboard fee	20,000.00	10,000.00	2,500.00
	Wall Print Advertisement	10,000.00	5,000.00	1,500.00
	Digitalized Bill Boards	150,000.00	100,000.00	5,000.00
	Non Digitalized Billboards, Unipoles And Eye-catchers	100,000.00	50,000.00	20,000.00
	Market Road show permit	5,000.00	3,000.00	1,000.00
	(B) Mobile Advert			
	Mobile Sales Promotion Fees	5,000.00	3,000.00	1,000.00
	Cars, Pickup, Trucks (Branded)	7,000.00	3,500.00	2,500.00
	Trailers /Lorries (Branded)	10,000.00	5,000.00	2,500.00
16	Public Convenience, Sewage and Refuse Disposal fees			
	Dislodgement of Septic tank Tanks	2,500.00	1,000.00	500.00
	Sanitation fees (commercial)	3,000.00	2,000.00	500.00
	Sanitation fees (market-per trader)	600.00	240.00	120.00
17	Wrong Parking Charges			
	Wrong packing	5,000.00	2,000.00	1,000.00
	Towing of Vehicles fee	5,000.00	2,000.00	1,000.00
	No Parking Order Permit	20,000.00	10,000.00	5,000.00
18	Other Levies & Fees			
	Contract Registration Fees	20,000.00	10,000.00	5,000.00
	Contract Processing Fees	2% of contract	2% of contract	2% of contract
	Hunting Permit	1,500.00		
	Dane Gun License	4,500.00		
19	Marriage, Birth and Death registration fees			
	Marriage registration fee	5,000.00	1,000.00	500.00
	Birth Registration fee	500.00	200.00	50.00
	Death Registration fee	500.00	200.00	50.00

S/NO	NAMES OF LOCAL GOVERNMENT AREA	CATEGORY
1.	Abakaliki	A
2.	Ebonyi	A
3.	Izzi	B
4.	Ohaukwu	B
5.	Ezza South	B
6.	Ezza North	C
7.	Ishielu	C
8.	Ikwo	C
9.	Afikpo North	A
10.	Afikpo South	C
11.	Ivo	C
12.	Ohaozara	B
13.	Onicha	C

APPENDIX

FORM A

This printed impression has been carefully compared by me with the Bill which has been passed into Law by the Ebonyi State House of Assembly and found by me to be a true and correctly printed copy of the said Bill.

ANASI PATRICIA O. (MRS)
CLERK OF THE HOUSE OF ASSEMBLY,
EBONYI STATE OF NIGERIA.

Dated this 14th day of May 2020

FORM B

Assented to by me this 14th day of May 2020

ENGR. CHIEF DAVID NWEZE UMAHI
(FNSE, FNATE)
GOVERNOR,
EBONYI STATE OF NIGERIA

FORM C

I withhold my assent.

GOVERNOR
EBONYI STATE OF NIGERIA

Dated this day of 2020

FORM D

This Bill to which the Governor has by Letter Reference No.

Dated thisday of..... 2020

Signified the withholding of his assent has again been passed by the House of Assembly of Ebonyi State of Nigeria by a two third majority this day of 2020.

CLERK OF THE EBONYI STATE HOUSE OF ASSEMBLY

Dated at Abakaliki this.....day of..... 2020

OR

Passed by the House of Assembly of Ebonyi State of Nigeria by a two third majority this..... day of 2020

This printed impression has been carefully compared by me with the Bill which has been passed into Law by the House of Assembly of Ebonyi State of Nigeria and found by me to be a true and correctly printed copy of the said Bill.

CLERK OF THE EBONYI STATE HOUSE OF ASSEMBLY

Dated this.....,..... day of.....2020