



ZAMFARA STATE OF NIGERIA

LAW NO., 2023 (1445 A.H.)

Enacted by: The Zamfara State House of Assembly, 15th Session, 2023

Chapter 1. This Law may be cited as Zamfara State Consolidated Revenue Law (Amendment) Law, 2023.

A LAW TO AMEND THE ZAMFARA STATE CONSOLIDATED REVENUE LAWS.

(SECOND ALTERATION)

Section 4 of the principal Law is amended by complete deletion of the section and re-drafting as follows:

4. (1) There is established for the Service a Board which shall comprise-

(a) The Executive Chairman of the Service as the Chairman who shall be

(b) Appointed by the Governor subject to

LAW NO....., 2023 (1445 A.H.)



ZAMFARA STATE OF NIGERIA

**A LAW TO AMEND THE ZAMFARA STATE CONSOLIDATED
REVENUE LAWS.**

(SECOND ALTERATION)

LAW NO..... 2023 (1445 A.H).

Enactment The Zamfara State House of Assembly enacts as follows -

- Citation 1. This Law may be cited as Zamfara State Consolidated Revenue (Amendment) Law 2023.
- Commencement 2. This Law shall come into operation on the day of ... 2023
- Amendment of 3. The Zamfara State Consolidated Revenue Law No. 7, 2020 is the Principal Law amended as set out in this Law.
- Amendment of 4. Section 4 of the principal Law is amended by complete deletion Section 4 of the Principal Law of the section and re-drafting as follows -
4. (1) There is established for the Service a Board which shall comprise-
- (a) The Executive Chairman of the Service as the Chairman who shall be -
- (i) Appointed by the Governor subject to confirmation by the State House of Assembly;

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- (ii) An indigene of the State;
 - (iii) A Member of a relevant and recognized professional body;
 - (iv) Possess a minimum of first degree and at least Ten Years' experience in tax administration;
 - (v) The Executive Chairman shall hold office for a term of four years and may be eligible for re-appointment for another period of four years and no more.
- (b) Heads of such department as may be established by the Board from time to time who shall be known as Executive Directors.
- (c) A representative not below the Rank of Director from the following Ministries, Departments and or agencies –
- (i) Ministry of Finance;
 - (ii) Ministry of Justice;
 - (iii) Ministry of Commerce and Industry;
 - (iv) Ministry for Local Government and Chieftaincy Affairs;
 - (v) Ministry of Budget and Economic Planning;
 - (vi) Ministry for Local Government and Chieftaincy Affairs;
 - (vii) Traffic Enforcement Agencies of the State;
 - (viii) Housing and Town Planning;
- (d) A Secretary of the Service to serve as the Secretary of the Board;
- (e) Three Part time members who shall be appointed by the Governor, one from each senatorial zone of the State of high integrity with background in tax administration, whose tenure shall be for a term of four four years and may be eligible for re-appointment for another period of four years and no more.

(2) The Executive Directors shall hold office for a period of four years and may be eligible for reappointment for another four years and no more.

(3) The Executive Directors and members of the Board shall be paid such emoluments, allowance and incidental expenses as may from time to time be determined by the Governor.

Amendment of 5.
Section 9 of the
Principal Law

Section 9(1) of the principal is amended by substituting the words "Board" with the words "Service" at first line immediately after the words "a Secretary to the"

Amendment of 6.
Section 64 of the
Principal Law

Section 64 of the Principal Law is amended by creating addition sub-sections 3 and 4 to read as follows;

64.(3) In this section Land use Charges shall include all Fees, Rents, Rates, Dues, Levies on real property including those beneath, off shore, onshore and above the land and sea.

(4) For the ease of administration, the Local Government in the State may cede their powers through Powers of Attorney to the Service for the assessment and collections of revenues collectable by Local Government as may be agreed by both parties.

Amendment of 7.
Section 45 of the
Principal Law

Section 45 of the principal is amended;

(a) In sub-section (3) by inserting the words "or Tribunal" immediately after the words "High Court" in line 3 of the sub-section.

(b) In sub-section (4) by Expunging the whole subsection and re-numbering of the sub-sections thereof.

Amendment of 8.
the Principal Law

Principal Law is amended by creating in additional sections 144, 145, 146, 147 and 148 to read as follows;

Water Rate

144. The water rates charges payable for any property by all categories of persons and other taxable entities shall be as specified in the tenth schedule to this Law.

Procedure of sealing properties 145. (1) Notwithstanding the provisions of section 45 of this Law or any other enactment, the service shall have the power to seal, impound and/or confiscate any premises or property in addition to the penalty prescribed under Section 43 of this law for the purpose collecting any of its Taxes, Rates, Levies or any taxable item or instrument provided under the schedules to this Law where the payer fails to comply with the provisions of this Law or any other enactment or may directly apply by an application Experte to the High court or tribunal for the grant of the order for sealing, impoundment or seizure

(2) Where the service seals, impounds and/or confiscates any premises or property of the tax payer it shall within two weeks after the sealing, impounding or confiscation of the premises or property as the case may be, apply by an application Experte to the High court or tribunal to authenticate the sealing or seizure of the premises or property.

Motion Experte 146. Notwithstanding the provision of section 43 of the Principal Law or any other enactment, the Service may by an Application Experte apply to the Court or Tribunal for an order to seal, impound or confiscate any premises or property or may directly sealed or impound the premises or property.

Punishment 147 Whoever violets the provision of Section 145 of this Law by unsealing or opening the sealed or pounded premises or property shall upon conviction be liable to a fine of One Hundred Thousand Naira (N100,000) or one month imprisonment for individual and Two Hundred Thousand Naira (N200,000) only for corporate body.

Schedule Eleven 148 An additional schedule eleven is here by created in the schedule to this law.

ALTERATION OF FOURTH SCHEDULE

Subheading of item No. 5 of fourth Schedule is altered to read thus- Environmental/ecological fees and wherever impact assessment appear shall be replaced with environmental/ecological fees.

ALTERATION OF FIFTH SCHEDULE

Some part of items in the fifth schedule are here by restructured as follows:

Description	Installation	Renewal
GSM Mast Installation	N500,000.00	N100,000 per annum

Under item 13 of Fifth Schedule Point of Sale (P.O.S) is included as taxable business as follows:

Description	Registration	Renewal Rates
P.O.S Operator	Large: ₦10,000	Large: ₦5,000
	Medium : ₦7500	Medium : ₦5,000
	Small: ₦5,000.00	Small: ₦2,500.00

OTHER LOCAL GOVERNMENT

Description	Registration	Renewal Rates
P.O.S Operator	Large: ₦5,000.00	N2,000
	Medium : ₦5,000.00	1,500
	Small: ₦3,000.00	1,000

TENTH SCHEDULE WATER RATE CHARGES

S/NO.	Category of Political/Public Officers	Amount
1.	Executive Governor	10,000
	Deputy Executive Governor	10,000
	Speaker	5,000
	Deputy Speaker.	5,000
2.	Hon. Member State House of Assembly, SSG, Hon. Commissioner, Permanent Commissioner, Permanent Board Member,	2,000

	Special Adviser, Board/Commission Executive Chairman, Accountant General, Auditor General, Rector, and Chief of Staff.	
3.	Head of Service, Permanent Secretary, Deputy Accountant General, Provost, Executive Director, Registrar And Deputy Chief of Staff.	2,000
4.	Chairman Board/Commission (Full Time), Board/ Commission (Full Time), Chief Registrars High Court/Shari'a, Khadi, Director General and Chief Medical Director.	2,000
5.	Managing Director, General Manager, Program Manager and Executive Secretary.	2,000
6.	Chairman Board/Commission (Part Time), Personal Assistant to his Excellency, Senior Special Assistant (SSA), Assistant General Manager and Secretary of Board/Commission.	2,000
7.	Zonal Coordinator State and Local Govt. Project Monitoring Committees, Member State and Local Govt. Project Monitoring Committees, Special Assistant (SA), Member Ulama Consultative Committee, Board/Commission Member (Part Time) and Senior District Head.	1,000
8.	1 st Class Emir 2 nd Class Emir	1000
9.	Civil Servants On GL 15 And 16	1000
10.	Civil Servants On GL 13 and 14	800
11.	Civil Servants On GL 10 and 12	600
12.	Civil Servants On GL 07 to 9	400
13.	Civil Servants On GL 01 to 6	200
14.	Local Government Chairmen	5000
	Local Government Vice Chairmen	2000
	Local Government Secretaries	2000
	Local Government Council Members	1000
	All District Heads	500
	All Village Heads	200

**ANNUAL WATER RATES REVIEW
COMMERCIAL AND DOMESTIC**

S/NO.	DESCRIPTION	AMOUNT
1.	Textile Industries	250,000.00
2.	Hotels large	100,000.00
3.	Hotels Medium	50,000.00
4.	Hotels Small	30,000.00
5.	NNPC Depot	100,000.00
6.	Central Bank Branch Office	100,000.00
	Commercial Banks	50,000.00
	Micro Finance Bank	10,000
7.	Power Transmission /Distribution Company	50,000.00
8.	Sweet Factories	10,000
9.	Poles Industries	10,000
10.	Blocks Industries	6,000
11.	Fillings Stations	50,000.00
12.	Ginneries	10,000.00
13.	Privates Clinics & Maternity Homes	10,000
14.	Slaughter Houses	10,000.00
15.	Commercial Toilets Large	10,000.00
16.	Commercial Toilets Small	5,000
17.	Companies Depots	10,000.00
18.	Printing Press	5,000.00
19.	Seedlings Gardens	5,000.00
20.	Plaza and Business Centers Large	20,000.00
21.	Plaza and Business Centers Small	10,000.00
22.	Central Market	10,000
23.	Central Motor Park	10,000
24.	Car Wash	3,000
25.	Bakeries Large	10,000
26.	Bakeries Small	5,000.
27.	Restaurants	10,000
28.	Guests Houses	10,000
29.	Poultry/Fish Farms Large	10,000
30.	Poultry/Fish Farms Large	5,000
31.	Boards, Commissions, Department and Agencies	5,000

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32.	Ministries, Higher Court of Justice and Sharia Court of Appeal	10,000
33.	Federal Institutions, FCET, Federal Polytechnic/FMC	40,000
34.	State Tertiary Institutions	20,000
35.	Federal Establishment	30,000
36.	All Private Schools	5,000
37.	Government House	300,000
38.	Government Lodges	20,000
39.	Emirate Council	10,000
40.	Local Gov't Secretariats/Lodges	10,000
41.	Water Development Levy For All Contracts	1% of the Contract Sum
42.	Domestic	
	Large Compound With 10 And Above Rooms	1,500
	Medium Compound With 5 And Above Rooms	1,000
	Normal Compound	500
43.	Military and Paramilitary	
	Army	1,000,000.00
	Police	800,000.00
	Immigration	400,000.00
	Customs	400,000.00
	Correctional Services	200,000.00
	Civil Defense	400,000.00
	Department of Security Services	50,000.00
	FRSC	200,000.00
	NDLEA	200,000.00

CONNECTION PERMIT FEE (TARIFF) FOR DOMESTIC

CONNECTIONS ONLY

SNO.	PIPE DIAMETER (INCH)	Amount
1.	3/4"	3,000
2.	1"	5,000
3.	1 1/4"	7,500
4.	1 1/2"	10,000
5.	2"	50,000



6.	3 ^{II}	100,000
7.	4 ^{II}	200,000
8.	6 ^{II}	350,000

BOREHOLES CHARGES

1.	Drilling Charges	10,000
2.	Commercial & Industrial in Urban Centers	10,000
3.	Commercial & Industrial in Semi Urban Areas	5,000
4.	Tube Wells	2,000

WATER TANKER CHARGES

1.	2,000 liters	500
2.	4,000 liters	1,000
3.	6,000 liters	1,500
4.	11,000 liters	2,500

ELEVENT SCHEDULE INFRASTRUCTURE RATE

A. BROADCASTING INFRASTRUCTURE:

S/NO	DESCRIPTION	PROPOSED RATE (₦)
01.	GSM MAST RENEWAL	100,000.00 P.A
02.	TRANSMITTER	100,000.00 P.A

B. WATER INFRASTRUCTURE:

S/NO	DESCRIPTION	PROPOSED RATE (₦)
01.	DRILLING MACHINE	100,000.00 P.A
02.	PLANT/CEILING MACHINE:	
	Large.	50,000.00 P.A
	Medium.	30,000.00 P.A
	Small.	20,000.00 P.A

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C. ELECTRICITY INFRASTRUCTURE:

S/NO	DESCRIPTION	PROPOSED RATE (₦)
01.	TRANSFORMER	25,000.00 P.A
02.	POLES	2,000.00 /UNIT/P.A
03.	PLINTH	15,000.00/UNIT/P.A
04.	CABLE LINE	300.00/METER/P.A
05.	DISTRIBUTION (33/11 KVA)	500,000.00 P.A
06.	SWITCH YARDS	1,000,000.00 P.A

D. OIL & GASS INFRASTRUCTURE:

S/NO	DESCRIPTION	PROPOSED RATE (₦)
01.	PIPE LINE	5,000.00 /METER
02.	NNPC DEPOT	30,000,000.00 P.A
03.	NNPC SUB STATION	10,000,000.00 P.A

F.WASTE WATER INFRASTRUCTURE:

S/NO	DESCRIPTION	PROPOSED RATE (₦)
01.	INDUSTRY: Large, Medium, Small.	1,000,000.00 P.A 500,000.00 250,000.00

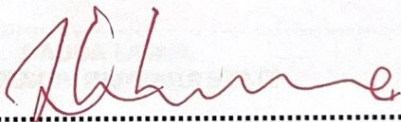
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MADE AT GUSAU THIS DAY OF 2023

This printed impression has been carefully compared by me with the Bill for **A LAW TO AMEND THE ZAMFARA STATE CONSOLIDATED REVENUE LAWS** which was passed by the Zamfara State House of Assembly and found by me to be a true and correct printed copy of the said Bill.

MAHMUD ALIYU
MAHMUD ALIYU
**MAHMUD ALIYU
CLERK TO THE HOUSE**

ASSENTED TO BY ME THIS ^{30th} DAY OF ^{December} 2023
..... DAY OF 1445 A.H.


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**DAUDA LAWAL
GOVERNOR, ZAMFARA STATE**