

COMMUNIQUE ISSUED AT THE END OF THE 1 – DAY STAKEHOLDERS MEETING ON THE REVIEW AND HARMONIZATION OF LOCAL GOVERNMENT COUNCIL REVENUES IN CROSS RIVER STATE, HELD AT THE EXHIBITION HALL, TINAPA HOTEL AND RESORT, CALABAR ON WEDNESDAY, THE 27TH MARCH, 2019.

This meeting, convened by Cross River State Internal Revenue Service and the Cross River State Local Government Service Commission builds upon the one earlier held on the 25th of October, 2018 at the Council Hall, Calabar Municipality. The report of the Cross River State IRS / Local Government Councils Technical Committee, earlier set up on the 25th of October, 2018 was considered and further work done on the draft Codified and Harmonized Revenue Rate Document presented by the Technical Committee.

Further to the above, it is hereby agreed as follows:-

- That the framework for codifying revenue regimes at the Local Government Councils must be derived from the provisions of the Coding System adopted by the Local Government Chart of Account Handbook, Schedules I and II of the Cross River State Local Government Harmonized Levies, Fees and Charges Law 2015, Section 7 of the 4th Schedule of the 1999 Constitution and the Schedule to the Harmonized Taxes and Levies (Approved List for Collection) Order 2015.
- That in implementing automation and global reporting of State and Local Government Internally Generated Revenues, only ten percent (10%) shall be earmarked (except where otherwise clearly provided by Law), to cover for collection costs, while the balance is to be swept to the relevant Councils' revenue accounts on real-time basis. Provided that the Office of the Commissioner for Finance, the Accountant General of the State and Cross River State Internal Revenue Service are to have a read only access to revenue performances of Local Government Councils, through the PAYDIRECT PLATFORM.
- That Government should implement the framework for sharing the revenues shared between the State and affected Local Government Councils, particularly for Wharf Landing, Signage and Adverts as well as others within the joint purview of the State and Local Government Councils. To this end, PAYDIRECT Platforms are to be set up.

- The State House of Assembly should domesticate the relevant Federal Statutes to enable effective compliance enforcement by the State Government.
- That where necessary (and in line with provisions of Section 4 Part II, Item (9) that the “House of Assembly may subject to such conditions as it may prescribe, make provisions for the collection of any tax, fee, or rate or for the administration of the Law, providing for such collection by a Local Government Council”}, the State Legislature is to undertake legislative review of the Cross River State Harmonized Local Government Levies, Fees and Charges Law, 2015, to accommodate reviews occasioned by this exercise.
- That Government should put necessary machinery in place to engage the services of Micro-Finance Banks at Local Government Councils without formal commercial banking coverage, and integrate Point of Sale (POS) Terminals, Unstructured Supplementary Service Data (USSD) and other online revenue payment services into the State PayDirect Platform. Cross River State Micro Finance Bank to open branches in Local Government Councils lacking presence of banks.
- Cross River State IRS shall work with Local Government Councils to develop and implement an automated uniform billing system for Council revenues.
- That Cross River State Internal Revenue Service shall work with the Local Government Councils to design, develop and implement an advocacy strategy to ensure awareness creation on revenue collectables by each Local Government Council in the State.

**Jointly Signed by Members of the Communique Drafting Committee,
this 27th Day of March, 2019.**

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 1. Simon I Olem, HOLGA; Bekwara (Committee Chairman)
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 2. Akpofu C. Abetang, DFS; Yala (Member)
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 3. Uguma M. Monjok, DFS; Odukpani (Member)
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 4. Usungise G. Bassey, DFS; Abi (Committee Secretary)