

Cross River State Tax Exemption Law For The Low Income Earners



CROSS RIVER STATE OF NIGERIA

LAW NO. 13 (2015)

A Law to make provisions for Cross River State Tax Exemption Law for the low income earners, physically challenged persons and other categories of persons provided for herein and for other matters connected therewith. Long Title.

() Commencement.

The Cross River State House of Assembly enacts as follows - Enactment.

1. (1) Upon the commencement of this Law, the Tax burden of the persons under Section 3 (1) of this Law shall be borne by the State Government. Exemption from payment of taxes.

(2) The Internal Revenue Service (IRS) shall therefore, upon the commencement of this Law, compute monthly Personal Income Taxes of all the affected categories of persons who are under the employ of the State Government and communicate same to the Governor.

(3) The Governor shall upon the receipt of the Personal Income Tax figures from IRS, cause same to be paid from the State Government's account to the IRS account on behalf of the low income earners and others mentioned in Section 3(1) below.

2. The objective of this Law is to create a tax exemption regime subject to the proviso in Section 3 (2) of this Law that requires the Governor to publish the list of beneficiaries. Objectives of the Law.

3. (1) The persons referred to in Section 1 of this Law are as follows - Persons exempted.

(a) low income earners employed by the State Government;

(b) physically challenged persons;

(c) persons with terminal diseases; and

(d) persons employed by the State Government on humanitarian basis.

(2) For the avoidance of doubt, Junior and Senior Staff who are employees of the State Government who fall under the categories of persons in sub-section (1) (b) - (d) of this Section are beneficiaries of this Law:

FROVIDED that upon the commencement of every financial year, the Governor shall by Gazette publish a list of beneficiaries under this Law and such a list shall be laid before the House of Assembly.

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Advisory Council.

4. (1) The Advisory Council shall consist of -

- (a) Chairman, Internal Revenue Service;
- (b) Commissioner for Finance;
- (c) Attorney-General;
- (d) Economic Adviser to the Governor; and
- (e) Accountant-General.

(2) The Advisory Council shall advise the Governor on the categories of proposed beneficiaries under the Law.

Private sectors implementation of the policy.

5. The Governor shall through the relevant agencies facilitate the cooperative implementation of the policy in the private sectors of the State.

Interpretation.

6. In this Law unless the context otherwise requires -

"Account-General means Accountant-General of the State;

"Beneficiaries" include employees from both the State and Local Government Service who fall under Section 3(1) of this Law;

"Exemption" means exclusion from tax under Cross River State Laws;

"Governor" means the Governor of Cross River State;

"House of Assembly" means Cross River State House of Assembly;

"Humanitarian Basis" means people whom the State Government employed on grounds of health challenges to enable them have a source of living and also take care of their medical bills;

"IRS" means Internal Revenue Service of Cross River State;

"Physically challenged "means a person who has a problem that makes it difficult for him to do things other people can do easily;

"State" means Cross River State;

"State Government" include both the State and Local Government of the State;

"Tax" means tax items covered by Laws of Cross River State;

"Terminal Disease" means illness that is fatal, cannot be cured or causes death.

Short Title and Commencement.

7. This Law may be cited as the Cross River State Tax Exemption (of Low Income Earners) Law 2015 and shall come into force on.....day of2015.

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SCHEDULE

Wharf Landing Fees payable on goods imported through Sea Ports in Cross River State shall include but not limited to the following -

1. 40 foot container
2. Trucks and other heavy duty motor vehicles
3. 20 foot container
4. Sports Utility Vehicles
5. Any other smaller container
6. Cars

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

ELDER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

I assent

SENATOR (PROF.) BEN AYADE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this..... day of.....2015.

Cross River State Tax Exemption Law For The Low Income Earners

10. The Board of Internal Revenue Service shall make regulations for the effective enforcement of this Law and in particular, prescribe additional charges as the case may be from time to time.

Power to make Regulations.

11. In this Law, unless the context otherwise requires -

Interpretation.

“Chairman; means Chairman Board of Internal Revenue Service;

“Fees” means wharf landing fees;

“Goods” means all goods that come through the wharf subject to Section 6 of this Law;

“Local Government Authority” means Local Government Areas in Cross River State of Nigeria;

“Person” shall include registered Companies and Commercial Enterprises under the Companies and Allied Matters Act (CAC);

“Ports” means all Sea Ports in Cross River State;

“State” means Cross River State and any other State in Nigeria;

“Vehicles” includes any automobile used in transporting goods by land.

12. This Law may be cited as the Wharf Landing Fees Law, 2015 and shall come into force on theday of2015.

Short Title and Commencement.

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Power to stop vehicle conveying items or consignment.

5. Notwithstanding any provision to the contrary, officials of the Collecting Authority may stop any vehicle conveying goods, for the purpose of inspection, to determine whether Wharf Landing Fees is chargeable and or has been paid on conveyed goods; and on confirmation, demand, collect and issue receipt of payment.

Power to sue for recovery of fees.

6. The Collecting Authority shall have the power to recover unpaid fees under this Law as a simple debt in Magistrate Courts.

Exemption.

7. Goods belonging to any Agency of -

(a) the Federal Government of Nigeria;

~~(b) a Foreign Government,~~

(c) the Cross River State Government;

(d) any Local Government in Cross River State;

(e) other States and their Local Governments; or

(f) any Agency wholly owned by any of the foregoing Governments;

shall be exempted from payment of fees prescribed under this Law: Provided that the person in possession of the goods at the relevant time produces a written evidence of such ownership.

Penalties for contravention.

8. Any person who contravenes the provisions of this Law shall be guilty of an offence and shall be liable on conviction -

(a) in the case of a body corporate -

i. to a fine of Five Hundred Thousand Naira (N500,000.00) only;

ii. payment of the Wharf Landing Fees prescribed under this Law; and

iii. cost of litigation, as maybe applicable.

(b) In the case of individuals -

i. to a fine of One Hundred Thousand Naira (N100,000.00) only;

ii. payment of the Wharf Landing Fees prescribed under this Law; and

iii. cost of litigation, as maybe applicable.

Enabling legislation.

9. This Law is enacted subject to the provision of the Taxes and Levies (Approved List for collection) Act (Amendment) Order 2015 in general and the amendment to Part III and IV of the Schedule in particular, which provides for a list of matters on which Local Governments shall be responsible for the tax collection.

Cross River State Tax Exemption Law For The Low Income Earners



CROSS RIVER STATE OF NIGERIA

LAW NO. 14 (2015)

A Law to provide for payment of Wharf Landing Fees on Goods transported through the sea into Cross River State and for other connected purposes. Long Title.

() Commencement.

The Cross River State House of Assembly enacts as follows - Enactment.

1. (1) From the commencement of this Law, it shall be lawful for Local Government Authorities in the State to charge Wharf Landing Fees on any item or consignment transported from any Sea Port into any Local Government Area in Cross River State. Wharf landing fees.

(2) Any person in possession of goods on which Wharf Landing Fees is chargeable, whether as Owner, Shipper, Transporter or Agent shall be liable to pay the amount prescribed in the Schedule to this Law.

2. (1) The wharf landing fees and charges shall be determined and collected by the Board of Internal Revenue Service (IRS) (in this Law referred to as "the Collecting Authority") and paid into the fund created under Section 4 of this Law. Authority to collect fees.

(2) The fees and charges referred to in subsection (1) of this Section shall be jointly administered at the end of each year by the State and Local Government and the proceeds from collection shared in accordance with Section 13 of the Revenue Administration Law No. 9, 2011.

(3) The Board of Internal Revenue Service shall set aside 2% of all revenue generated for monitoring and evaluation purposes. Collection of fees.

3. (1) The fees prescribed in the Schedule to this Law shall be payable outside the Sea Ports premises or as may be arranged by the Collecting Authority.

(2) Officials of the Collecting Authority shall issue official receipt of payment on Wharf Landing Fees at the point of collection.

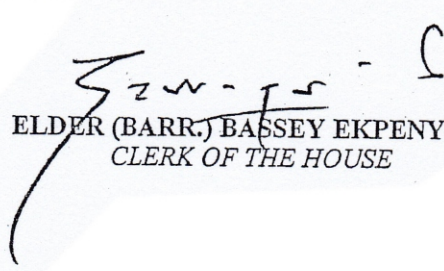
(3) There shall be only one payment of fees in respect of any item or consignment and the official receipt, once duly issued by the Collecting Authority shall be valid throughout the State.

4. (1) The Chairman of Internal Revenue Service shall establish and maintain a Fund (to be known as Wharf Landing Fees Fund) in any designated bank consisting of all payments accrued from collection of Wharf Landing Fees prescribed under this Law. Establishment of the Wharf Landing Fees Fund.

(2) The share of the Wharf Landing Fees Fund payable to each Local Government Authority shall be determined after deduction of the cost of collection as may from time to time be agreed to by the State Government and the Collecting Authority.

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


ELDER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

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SENATOR (PROF.) BEN AYADE
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