

Cross River State Road Infrastructure Maintenance Levy an for related matters



CROSS RIVER STATE OF NIGERIA

Law No 6 (2012)

A Law to make provisions for the Cross River State Road Infrastructure Maintenance Levy and for related matters.

Commencement

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

Enactment

1. (1) There is hereby established a road infrastructure maintenance levy (in this Law referred to as "the Levy") which shall apply in respect of all motor vehicles operating in the State.

Establishment of Road Infrastructure Maintenance Levy.

(2) At the commencement of each year the owner of any commercial and private vehicle operating in the State shall be liable to pay, in respect of the vehicle, the appropriate levy as specified in the Regulations issued pursuant to this Law by the Commissioner.

(3) The levy shall apply to all commercial and private vehicles plying all Roads in the State..

(4) Any person in default of payment of the levy shall be liable, in addition to the outstanding levy, to a penalty which shall be a sum equal to one hundred percent of the sum of the levy to which he is liable.

2. (1) Payment shall be effected into the designated account of Government as shall be specified by the Accountant-General of the State and the internal Revenue Service shall, upon being satisfied that the owner of a vehicle has effected payment, issue appropriate receipts in acknowledgement of payment.

Accountant-General to designate account for payment of Levy.

(2) Any vehicle in respect of which payment of the levy is in default shall be impounded until payment of the levy and a penalty which shall be one hundred percent of the applicable levy.

(3) Any vehicle impounded pursuant to subsection (2) above shall be auctioned after three months if the owner of such an impounded vehicle, refuses, neglects or fails to pay the levy and penalty as prescribed by subsection 2 above.

(4) The monies realized from the auction sales shall be paid within 24 hours into the designated bank account of Government in accordance with subsection (1) above.

3. (1) Bulk haulage vehicles engaged in the consignment of goods shall, in addition to the annual levy prescribed, be liable to pay a levy for every consignment.

Payment for Bulk Consignment.

(2) The sum payable shall be as prescribed in the Regulations issued pursuant to this Law.

(3) Where the consignment originated within the State, the owner of the vehicle shall pay the levy in respect of the consignment before the vehicle leaves the premises or location from where the consignment originated.

(4) Where the consignment did not originate within the State, the levy shall be paid at the first opportunity at any point within the State and in a manner as shall be specified by the Internal Revenue Service of the State.

4. (1) the Commissioner charged with responsibility for finance in the State shall, by Regulations issued upon the approval of the Governor, prescribe the amount payable in respect of each vehicle or consignment to which this Law applies.

Commissioner to make Regulations.

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(2) The Commissioner may, upon the approval of the Governor, amend the Regulations as be expedient.

Regulations to be laid before the House. 5. Any regulation issued pursuant to Section 4 above shall be laid before the House of Assem for information and a consequential resolution.

Interpretation.

6. In this Law –

“Commissioner” means the Commissioner charged with the responsibility for financing;

“Consignment” includes bulk goods in solid or liquid state;

“Governor” means the Governor of Cross River State;

“Levy” means the Cross River State Road Infrastructure Maintenance Levy;

“Owner of vehicle” includes a person in immediate charge or control of the vehicle;

“Roads” means Roads in the State;

“State” means Cross River State;

“Vehicle” includes private and commercial vehicles, general or special purpose vehicles used in the movement of goods and people but excludes official vehicles;

“Year” means a period of twelve months.

Short/Title/
Commencement.

7. This Law may be cited as the Cross River State Road Infrastructure Maintenance Levy Law 20 and shall come into force on the day of20

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

ELDER (B.A.) BASSEY EKPENYC
CLERK OF THE HOUSE

SENATOR LIYEL IMOK
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 3th day of December 201