



JIGAWA STATE INTERNAL REVENUE SERVICE

Taxes, Levies, Fees, Charges and Rates (Administered and Collected by the Service) Order as per the provisions of Law No. 4 of 2019 (Jigawa State Revenue Harmonization, Consolidation and Codification Law) and other extant

(1) Personal Income Tax

(a) Direct Assessment (Self-Employed)

Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, Personal Income Tax Act 1993.

Income to be taxed	Rate of tax	%
first N300,000	Provision of PITA as amended in 2011	7
Next N300,000	Provision of PITA as amended in 2011	11
Next N500,000	Provision of PITA as amended in 2011	15
Next N500,000	Provision of PITA as amended in 2011	19
Next N1,600,000	Provision of PITA as amended in 2011	21
Above N3,200,000	Provision of PITA as amended in 2011	24

(b) PAYE (Pay-As-You-Earn)

Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the Service that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above - Section 81 of the Personal Income Tax Act 1993 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

(2) Withholding Tax (Individuals Only)

(a) Withholding Tax on Rents

Payable by organisations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act 1993 currently 10% of gross rents.

(b) Withholding Tax on Interest

Payable by organisations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income currently 10% of gross interest.

(c) Withholding Tax on Royalties

Payable by organisations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income currently 5% of gross royalties.

- (d) **Withholding Tax on Dividends**
Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income currently 10% of gross dividends.
- (e) **Withholding Tax on Director's Fees**
Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act 1993 currently 10% of gross directors fees
- (f) **Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions payable on certain payments under the Personal Income Tax (Rate, etc. of Tax Deducted at Source (Withholding Tax) Regulations 1997**
1. All aspects of building, construction and related activities..... 2.5%
 2. All types of contracts and agency arrangements, other than sales in the ordinary course of business 5%
 3. Consultancy and professional services..... 5%
 4. Management services 5%
 5. Technical services ".Uniform rate as provided in PITA.....5%
 6. Commissions..... 5%
- (3) **Capital Gains Tax (Individuals Only)-collectible by the service**
Payable on individuals making chargeable gains (after allowable deductions) at the rate specified in Section 2 (I) of the Capital Gains Tax Act 1967 currently 10%.
- (4) **Stamp Duties on Instruments Executed by Individuals-collectible by the service**
Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act 1939.
The rates for the above four revenue types are contained in the Federal laws and Regulations noted above. If those Federal Laws and Regulations are amended, the authority for the Service to collect such revenues under this Law will also be similarly amended.
- (5) **Hotel Occupancy and Restaurant Consumption Tax-assessable by culture and tourism** Imposed on goods and services consumed in hotel and events centres within Jigawa State, which shall be imposed on any person who pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or event centre or purchase consumable goods or services in any restaurant whether or not located within a hotel in Jigawa State.
- a. Hotel/artist registration -N5,000
 - b. Tourism development levy 2% of hotel room rates
- (6) **Land Use Charge**
A land based charge, payable on all real property situated in the State.
- (7) **Presumptive Tax**
There shall apply to taxable persons where for all practical purposes their income cannot be ascertained or records are not kept in such manner as would enable proper assessment of income.
- (8) **Road Taxes**
- (a) **Private Vehicles:**
- i. For vehicles over 3.0cc, N 25,625 at registration (covers cost of plate number, vehicle registration, vehicle license and cost of registration book) with N 6,250 for annual renewal of registration

- ii. For vehicles over 2.0cc and up to 3.0cc, N 25,000 at registration with N 6,250 for annual renewal of registration
- iii. For vehicles from 1.7cc up to 2.0cc, N 21,250 at registration with N 3,125 for annual renewal of registration
- iv. For vehicles up to 1.6cc, N 20,625 at registration with N 3,125 for annual renewal of registration

(b) Commercial Vehicles:

- i. For trailers, N 31,250 at registration (covers cost of plate number, vehicle registration, vehicle license, cost of registration book and cost of sticker) with N 5,000 for annual renewal of registration
- ii. For tankers and trucks, N 30,250 at registration with N 6,250 for annual renewal of registration
- iii. For tippers and lorries, N 27,250 at registration with N 6,250 for annual renewal of registration
- iv. For canters, buses and pick-ups, N 26,625 at registration with N 6,250 for annual renewal of registration
- v. For taxis, N 21,125 at registration with N 3,125 for annual renewal of registration

(c) Motor Cycles:

N 7,225 at registration (covers cost of plate number, vehicle registration, vehicle license, cost of registration book, cost of sticker, learner's permit and reflective jacket) with N 1,250 for annual renewal of registration

(d) Other Number Plates and Number Plates Revalidation:

For other number plate costs (fancy number plates, government fancy number plates, government/official number plates, motor dealers number plates, out-of-series number plates, replacement of missing number plates, and revalidation of number plates for private vehicles, commercial vehicles and motor cycles), rates and fees approved by the Joint Tax Board

(e) Change of Ownership:

- i. For motor vehicles, N 2,500
- ii. For motor cycles, N 600

(f) Driver's Licences:

- i. For motor vehicles, N 6,350 every 3 years- 10,000 every 5 years
- ii. For motor cycles, N 3,000 every 3 years
- iii. Learner's permits, N 2,500

9. COMMERCE

Business Premises Registration Fees — assessable by Ministry of Commerce & Industry

- a. Registration of business premises in Jigawa capital - 7 categories with cost ranging from N 5,000 to N 30,000 with annual renewal ranging from N 1,000 to N 20,000
- b. Registration of business premises in Urban Areas - 7 categories with cost ranging from N 2,500 to N 15,000 with annual renewal ranging from N 500 to N 10,000
- c. Registration of business premises elsewhere in Jigawa state - 7 categories with cost ranging from N 350 to N 10,000 with annual renewal ranging from N 250 to N 5,000

Environmental (Ecological) fee/levy — assessable by JISEPA (Jigawa State Environmental Protection Authority)

- i. Environmental sanitation - ranges from N 100 to N 2,000

- ii. Landfill disposal - N 5,000
- iii. Public toilet block annual fees - ranges from N 60,000 to N 150,000
- iv. Environmental assessment impact reports - ranges from N 1,000 to N 100,000 **Mining and quarrying fee — assessable by Ministry of Lands, Surveys and Country Planning**

- i. Registration of mining title - N 20,000
- ii. Execution of mining title - N 100,000
- iii. Assignment, surrender and revocation of mining title - N 50,000
- iv. Quarry fee - with machine - N 1,100,000
- v. Quarry fee - manual - N 20,000

Produce Sales tax - assessable by Ministry of Agriculture

Slaughter/Abattoir fees for State-built abattoirs- collectable by Ministry of Agriculture

Abattoir slaughter fees - N 200 per animal

Fire Service charge - assessable by SEMA (State Emergency Management Agency)

- i. Issue of safety certificates for petrol stations - ranges from N 5,000 to N 25,000
- ii. Premise inspection fees - ranges from N 5,000 (bakeries, filling station sites) to N 500,000 (assembly plant inspections)
- iii. Fire safety certification for employees - N 5,000