

**COMPILATION OF
CROSS RIVER STATE LAWS
ON
REVENUE GENERATION**

CONTENTS

1. Cross River State Revenue Administration Law, 2011 Amendment, 2015
2. Cross River State Tourism Development Levy Law, 2007
Amendment, 2008
3. Cross River State Road Infrastructure Maintenance Levy Law, 2012 Amendment, 2016
4. Cross River State Waterfront Infrastructure Management Agency Law, 2015
5. Cross River State Wharf Landing Fees Law, 2015
6. Cross River State Tax Exemption for Low Income Earners Law, 2015
7. Cross River State Harmonized Levies, Fees and Charges Collectible by Local Government Law,
2015
8. Cross River State Taxes and Levies Law, 2007
9. C.R.S Outdoor Structures, Display of Signage, Hoarding and Advertisement Law, 2011
10. Cross River State Imposition of Fees and Charges for Certain Government Services Law, 2012
11. Cross River State Pools and Betting Law, 2003
12. C.R.S Infrastructure Safety and Regulatory Agency, 2015
13. Schedule to the Taxes and Levies (Approved List for Collection) Act (Amendment) Order, 2015
14. C.R.S Taxes and Levies (Approved List) aw, 2007
15. C.R.S Environmental and Carbon Emission Board Law, 2016
16. Fire Service Law (18th January 1985)
17. Cross River State Waste Management Law, 2010
18. CRS Commercial Transport (Regulatory and onitoring) Agency law, 2010
19. CRS Corporate Social Responsibility Law, No.II, 2015
20. Calabar Municipality Legislature Bye-Law No. 001 (2014)



CROSS RIVER STATE OF NIGERIA

LAW NO. 9 (2011)

A Law to make provision for the Administration and Collection of Revenue in the State and for purposes connected therewith. Long Title.

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Commencement.

THE CROSS RIVER STATE HOUSE OF ASSEMBLY enacts as follows -

Enactment.

PART 1

Establishment of the Cross River State Board of Internal Revenue and the Internal Revenue Service

1. (1) There is established for the State a body known as the Cross River State Board of Internal Revenue (in this Law referred to as "the Board").

Establishment of the Board of Internal Revenue and the Service.

(2) The Board -

(a) shall be a body corporate with perpetual succession and a common seal;

~~(b) may sue or be sued in its corporate name; and~~

(c) may acquire, hold or dispose of any property, movable or immovable, for the purpose of carrying out any of its functions under this Law.

(3) The Board shall have such powers and duties as are conferred on it by this Law or by any other enactment on such matters which the State House of Assembly has power to make law.

2. The object of the Board shall be to control and administer the different taxes and revenue laws made or to be made, by the State House of Assembly or other regulations made under such Laws and to account for all taxes collected.

Objects of the Board.

3. (1) The Board shall consist of -

Appointment and composition of the Board.

(a) the Chairman, who shall be the Executive Head of the Service, appointed from within the State Service, and a person knowledgeable and experienced in taxation;

(b) not more than five ex officio Directors nominated by the Governor from the Ministries of Finance, Local Government Affairs and three other relevant Ministries, Departments and Agencies of the State Government;

(c) the Legal Adviser to the Service, who shall be the Secretary to the Board, and appointed from within the State Service;

(d) Executive Directors and Heads of Departments of the Internal Revenue Service;

(e) the Attorney-General or his representative who shall be a Law Officer not below the rank of a Director; and

(f) three other persons who shall be members of relevant professional bodies and knowledgeable in tax matters, to be recommended to the Governor by the Commissioner for Finance.

(2) The members of the Board shall be appointed by the Governor subject to the approval of the State House of Assembly.

(3) The Board shall meet at least once every quarter in a year, and one-half of the total membership of the Board shall constitute the quorum; Provided that three ex-officio members are present.

Tenure of
Office/Cessation of
membership.

4. (1) The members of the Board, other than the Executive Chairman, the Secretary and Legal Adviser and Executive Directors of the Service, shall be part-time members.

(2) The Chairman and other members of the Board, other than ex-officio members, shall each hold office -

(a) for a term of four years, and may be renewable for another term of four years and no more; and

(b) on such terms and conditions as may be specified in the letter of appointment pursuant to the provisions of this Law;

(3) Notwithstanding the provisions of subsection (2) of this Section, a member of the Board shall cease to hold office if -

(a) he retires from the Civil Service or resigns his appointment by notice, under his hand, addressed to the Governor;

(b) he is certified to be of unsound mind and is removed by the Governor for that reason;

(c) he is adjudged bankrupt or makes a compromise with his creditors;

(d) he is convicted of felony or of any offence involving dishonesty or corruption;

(e) he becomes incapable of carrying on the functions of his office either arising from an infirmity of mind or body and is removed by the Governor for that reason;

(f) the Governor upon a recommendation of a Panel set up for that purpose, is satisfied that it is not in the interest of the Board or Service or in the interest of the public for the person to continue in office;

(g) he has been found guilty of contravening the Code of Conduct Bureau and Tribunal Act or gross misconduct in relation to his duties;

- (h) in the case of a person possessing a professional qualification, he is disqualified by a competent authority from the practice of his profession; and
- (i) in the case of an ex-officio member, if he ceases to hold the qualifying office.

5. The Chairman and members of the Board shall be paid such emoluments, allowances and benefits as is applicable in Public Service of the State.

Emoluments, etc of members.

PART II

Powers and Functions of the Board and the Service, etc.

6. (1) The Board shall -

Powers of the Board.

- (a) provide the general policy guidelines relating to the functions of the Service;
- (b) manage and superintend the policies of the Service on matters relating to the administration of revenue assessment, collection and accounting system under this Law or any other enactment;
- (c) review and approve the strategic plans of the Service;
- (d) ensure the effective and optimum collection of all revenue, including levies and penalties due to the State Government under the relevant Federal and State Laws;
- (e) make recommendations, where appropriate and upon the prior approval of the Governor, to the Joint Tax Board on tax policy, tax reform, tax registration, tax treaties and exemptions;
- (f) employ staff of the Service and determine the terms and conditions of service of such staff including discipline of such staff; Provided that senior staff recruitment shall be by recommendation to the State Civil Service Commission;
- (g) carry out oversight functions over all taxes and levies accruable to the State Government and as may be appropriate, query, subpoena, sanction or reward activities pertaining to the assessment, collection of and accounting for revenues accruable to the State;
- (h) specify the form of returns, claims statements and notices necessary for the due administration of the powers conferred on it by this Law;
- (i) do such other things which in its opinion are necessary to ensure the efficient performance of the functions of the Service under this Law.

7. (1) There is established for the Board an operational arm, known as the Cross River State Internal Revenue Service (in this Law referred to as "the Service") which shall be under the overall supervision of the Board as specified under this Law.

Establishment of the operational arm of the Board.

(2) The Service shall -

- (a) assess persons and individuals chargeable with tax or any levy as may be appropriate;
- (b) assess, collect, account and enforce payment of taxes and levies as may be due to the Government or any of its agencies;
- (c) collect, recover and pay to the designated account any tax under any provision of this Law or any other enactment;
- (d) in collaboration with the relevant ministries and agencies, review the tax regimes and promote the application of tax revenues to stimulate economic activities and development;
- (e) in collaboration with the relevant law enforcement agencies, carry out the examination and investigation with a view to enforcing compliance with the provisions of this Law;
- (f) undertake, an assessment of the extent of financial loss and such other losses by the State Government arising from tax fraud or evasion and such other losses, arising from tax waivers and other related matters, and to make appropriate recommendations;
- (g) adopt measures to identify or trace proceeds derived from tax fraud or evasion;
- (h) adopt measures including compliance and regulatory actions introduction and maintenance of investigative and control techniques, on the detection and prevention of non-compliance;
- (i) collaborate and facilitate rapid exchange of information with relevant national or international agencies and bodies on tax matters;
- (j) undertake exchange of personnel or other experts with complementary agencies for purposes of comparative experience and capacity building;
- (k) establish and maintain a system for monitoring national and international dynamics of taxation in order to identify suspicious transactions, perpetrators and other persons involved;
- (l) provide and maintain access to up to date and adequate data and information on all taxable persons, individuals, corporate bodies and all agencies of government involved in the collection of revenue for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud.
- (m) maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets relating to tax administration including matters relating to waivers, fraud or evasion;

- (u) undertake and support research on similar measures with a view to stimulating economic development and determine the manifestation, extent, magnitude and effects of tax fraud, evasion and other matters that affect effective tax administration and make recommendations to the government on appropriate intervention and remedial measures;
- (o) collate and regularly review all policies of the State Government relating to taxation and revenue generation and make appropriate recommendations to the Board;
- (p) liaise with all government security and law enforcement agencies and such other supervisory institution for tax enforcement;
- (q) (q) appoint and employ such consultants, including Tax Consultants or Accountants and Solicitors to transact any business or to do any act required to be transacted or done in the execution of its functions under this Law. Provided that such Consultants shall not carry out duties of assessing and collecting tax or undertake routine responsibilities of tax official;
- (r) carry out such other activities as are necessary or expedient for the full discharge of all or any of the functions under this Law.

8. (1) There shall be a Technical Committee of the Board (in this Law referred to as "the Technical Committee") which shall consist of -

Establishment/Composition of the Technical Committee of the Board.

- (a) the Chairman of the Service as Chairman;
- (b) all the Executive Directors and Heads of Departments of the Service; and
- (c) the Legal Adviser of the Service and Secretary to the Board.

(2) The Technical Committee may co-opt from the Service such staff as it may deem necessary for the effective performance of its functions under this Law.

9. The Technical Committee shall -

Functions of the Technical Committee.

- (a) consider all tax matters that require professional and technical expertise and make recommendations to the Board;
- (b) advise the Board on any aspect of the functions and powers of the Service under this Law; and
- (c) attend to such other matters as may be referred to it by the Board.

10. (1) There is hereby established for each Local Government Council of the State a Committee known as the Local Government Revenue Committee (in this Law referred to as "the Revenue Committee").

(2) The Revenue Committee shall comprise -

- (a) Supervisor for Finance as Chairman;
- (b) three Local Government Supervisors as members; Provided one of them shall be the Council Legal Adviser; and
- (c) two other persons experienced in revenue matters to be nominated by the Chairman of the Local Government on their personal merit. Provided one of them shall be the Revenue Officer of the Council.

Functions of the Revenue Committee.

11. (1) The Revenue Committee shall be responsible for revenue assessment and collection of all taxes, fines, rates, charges or other revenue under its jurisdiction and shall account for all amounts so collected in a manner to be prescribed by the Chairman of the Local Government, subject to the Law, financial regulations and guidelines on local government administration.

(2) The Revenue Committee shall be autonomous of the Local Government Treasury and shall be responsible for the day-to-day administration activities of the Committee.

(3) The Committee shall report, on a monthly basis, to the Chairman of Council.

Establishment of the Joint State Revenue Committee.

12. There is established for Cross River State a Joint State Revenue Committee which shall comprise -

- (a) the Chairman of the Service who shall be the Chairman;
- (b) the Chairman of each Local Government Revenue Committee in the State;
- (c) a representative of the State Ministry responsible for Local Government affairs, not below the level of a Director;
- (d) the Legal Adviser of the Service and Secretary to the Board; and
- (e) Secretary of the Committee, who shall be a staff of the Service not below the rank of a Director.

Functions of the Joint State Revenue Committee.

13. The functions of the State Joint Revenue Committee shall be to -

- (a) harmonise tax administration in the State;
- (b) deal with revenue matters of common concern to the State and Local Government Councils;
- (c) enlighten members of the public on State and Local Government revenue matters;

- (d) consider relevant resolutions of the Joint Tax Board for implementation in the State; and
- (e) advise the Joint Tax Board, the State and Local Governments on revenue matters.

PART III
Management and Staff of the Service

14. (1) The Executive Chairman shall be -

- (a) appointed by the Governor subject to the confirmation of the State House of Assembly;
- (b) the Chief Executive and Accounting Officer of the Service; and
- (c) responsible for the execution of the policy of the Board and the day-to-day administration of the Service;

Appointment/
Function of the
Executive Chairman of
the Service.

(2) The Chief Executive shall -

- (a) ensure that proper accounting records are kept in accordance with standard accounting practice and financial regulations of the State in respect of-
 - (i) all revenues and expenditure of the Service;
 - (ii) all its assets, liabilities and other financial transactions; and
 - (iii) all other revenues collected by the State Revenue Service, including income on investments;
- (b) prepare annual reports, including financial statements, in accordance with generally accepted accounting principles and practice; and
- (c) ensure that the available accounting records of the State Service are adequate, in line with financial regulations and prepared by qualified personnel, who must be members of recognized and relevant professional bodies;

(3) The Chief Executive, the Legal Adviser, and the Executive Directors shall constitute the Management Team of the Service.

15. (1) The Legal Adviser to the Service shall -

- (a) be appointed by the Governor from within the Service;
- (b) render legal advice to the Service and the Board on routine legal issues affecting the interest of the Service and the Board;
- (c) represent the Service and the Board in any Court or other judicial proceedings;

Appointment/Functions
of the Secretary to the
Board and Legal
Adviser to the Service.

- (d) issue notices of meetings of the Board on the directives of the Board or Chairman or by requisition of 1/3 of members of the Board if a Board meeting is not summoned as may be expedient;
- (e) keep records of the proceedings of Board meetings; and
- (f) carry out such other duties as the Chairman or the Board may, from direct.

(2) The Legal Adviser may appear for, and represent the Board or the Service in his professional capacity in any judicial proceedings in which the Board or the Service is a party.

(3) The Legal Adviser in discharging his functions under subsection 1(b) and (c) of this Section, may, engage the services of External Solicitors, subject to the approval of the Attorney General.

Other Staff of the Service.

16. (1) Subject to the provisions of this Section, the Board may appoint such other persons to be employees of the Service and on such terms and conditions, including salaries, allowances and other benefits, as may be prescribed by the Board, subject to the approval of the House of Assembly.

(2) Employment in the Service shall be subject to the provisions of the pension legislation for the time being in force in Cross River State, and officers and employees of the State Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant law, and as may be appropriate to the terms of their employment.

Staff Regulations.

17. Until separate regulations are made for employees of the Service, matters of discipline of staff shall be regulated by the rules and regulations applicable in the Civil Service of the State.

PART IV
Financial Provisions

Funds of the Board.

18. The Board shall establish and maintain a fund which shall consist of --

- (a) an amount as approved by the Governor which shall not be less than 5% and not more than 10% of all revenue collected by the Service in the preceding year and subject to the appropriation by the State House of Assembly as administrative charge or cost of collection;
- (b) money which may, from time to time, accrue to the Board from other services including the disposal, lease or hire of or any other dealing with, any property vested in or acquired by the Board;
- (c) money accruing to the Board or the Service by way of grants, gifts, testamentary dispositions and endowments and contributions from any source whatsoever; and

- (d) money as may from time to time be granted to the Board by the State Government or donor agencies provided such grants are not intended for purposes contrary to the objects and functions of the Board.

19.(1) The Board shall defray from the fund established pursuant to Section 18 of this Law, all the amounts payable under or in pursuance of this Law being sums representing - Expenditure.

- (a) any allowance or other payments due to the Chairman and other members of the Board;
- (b) reimbursements to members of the Board or any Committees set up by the Board for such expenses as may be expressly authorized by the Board or the Service;
- (c) all remunerations, allowances or other costs of employment of the staff of the Service;
- (d) pension contributions and other retirement benefits payable under or pursuant to this Law or any other enactment;
- (e) cost of acquisition and upkeep of premises belonging to or occupied by the Service and any other capital expenditure of the Service;
- (f) investments, maintenance of utilities, training, research and similar activities;
- (g) all other costs that may be necessary for the day to day operations of the Service; and
- (h) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Service.

(2) At the end of every financial year, the balance of the money in the fund established under subsection 18(a) shall revert to the State Treasury.

20. The Service shall prepare, not later than the 30th day of September of each year, an estimate of its income and expenditure for the succeeding year. Budget/Estimates.

21. The Service shall keep proper accounts, financial statement and records of its activities, and such accounts shall, not later than sixty days after the end of each year, be audited by auditors appointed by the Auditor-General of the State. Accounts and Audit.

22. (1) The Service shall, not later than the 31st January in each year, submit to the Auditor General of the State, a report of its activities during the immediate preceding year and shall include in such report the accounts of the Service. Annual report, etc.

2) The Auditor-General shall within 30 days of receipt of the report -

- (a) present a copy of the report to the State Executive Council; and
- (b) present a copy of the report to the State House of Assembly.

Power to accept gifts.

23. The Service may accept gifts on such terms and conditions, if any, that are not inconsistent with its functions.

Power to borrow.

24. The Board may, with the consent of the Governor, borrow by way of loan overdraft or otherwise such sums as it may require for the performance of its functions and meeting its obligations under this Law; Provided such is approved by the House of Assembly.

Refund of excess tax.

25. (1) Upon proper auditing, the Service may refund to tax payers such overpayment of tax as is due.

(2) The refund shall be made within ninety (90) days of the decision of the Service with the option of setting off the amount due against future tax.

PART V

Tax Administration and Enforcement

Administration of Tax and Revenue Laws.

26. (1) The Service shall have power to administer all laws on taxation and revenue matters in respect of which the State House of Assembly or the National Assembly may confer power on it.

(2) The Service may, with the approval of the Governor by notice published in the State Gazette, appoint any department or agency to collect revenue pursuant to the powers of the Service under subsection (1) of this Section.

Designation of Revenue Courts.

27. The Chief Judge of the State shall designate Courts that shall adjudicate over revenue matters for the purpose of the speedy disposal of such matter; Provided Courts of competent jurisdiction are not deprived of their right of adjudication over such matters.

Revenue Collector.

28. The production by a revenue collector of an identity card and certificate or warrant issued by and having printed thereon the office of the relevant revenue authority to exercise the functions of a revenue collector, shall be sufficient evidence that the revenue collector is duly authorized for the purpose of this Law.

Mode of payment of tax.

29. Except as otherwise provided in any Law or regulation, revenue due for payment to any revenue authority in Cross River State shall be payable by cash, bank draft, electronic debit or credit card, or money transfer into any of the banks designated by the Board or the relevant Local Government Revenue Committee entitled to receive such revenues.

Revision of Assessment.

30. (1) If any person disputes an assessment he may apply to the Board, by notice of objection in writing, for a review of the assessment, and such application shall state precisely the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment.

(2) On receipt of a notice of objection, the Board may require the person giving that notice to furnish such particulars and to produce such books, records or other information as the Board may deem necessary, and may summon any person who may be able to give information material to the determination of the objection, to attend for examination by an officer of the Service on oath or otherwise.

(3) In the event of the Board being satisfied as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person.

Provided that if upon consideration of an application for review under the provisions of this Section, the Board declines a revision of the assessment of the tax chargeable, the Board shall give notice of its refusal to revise the assessment as desired by such person.

(4) The Board shall give notice to the applicant of the revised assessment and of the tax payable or notice of refusal to revise the assessment where applicable and, the applicant shall be required to pay the tax based on the revised assessment within 14 days of notification.

(5) Wherever applicable, any reference in this Law to an assessment or to an additional assessment shall be treated as a reference to an assessment or to an additional assessment as revised under the provisions of this Section.

31. ~~No assessment, warrant, notice or other proceeding made in accordance with the provisions of this Law or any other revenue Law in force in the State shall be invalidated for want of form, mistake, defect or omission if the same is, in substance, in conformity with this Law or other applicable Law and if the person charged or intended to be charged or affected by it is to common intent and understanding designated therein.~~ Error and defects in Amendment.

32. (1) For the purpose of obtaining full information in respect of the profits or income of any person, body corporate or organization, the Service may give notice requesting such person within the time specified by the notice to - Call for returns, books, documents and Information.

(a) complete and deliver to the Service any return specified in such notice;

(b) appear personally, or, if a corporate body or organization through a management level officer, before an officer of the Service for examination with respect to any matter relating to such profits or income;

(c) produce or cause to be produced for examination books, documents and any other information at the place and time stated in the notice, which time may be from day to day, for such period as the Service may deem necessary; or give orally or in writing any other information as may be specifically required by such notice.

(2) For the purpose of paragraph (a) to (d) of subsection (1) of this Section, the time specified by such notice shall not be less than 7 days from the date of service of such notice.

(3) A person who contravenes the provisions of this Section is, in respect of each offence, liable on conviction to a fine equivalent to 100 per cent of the amount of the tax liability.

(4) Nothing in the foregoing provision of this Section or in any other provision of this Law shall be construed as precluding the Service from verifying by, tax audit or investigation into any matter relating to any return or entry in any book, document, accounts or records kept by any person including information kept in digital, magnetic, optical or electronic medium as may, from time to time, be specified in any guideline by the Service.

(5) A person may apply in writing to the Board for an extension of time within which to comply with the provisions of this Section; provided that the person:

(a) makes the application before the expiration of the time stipulated in this Section for making the returns; and

(b) shows good cause, to the satisfaction of the Board, for his inability to comply with this provision.

(c) If the Board is satisfied with the cause shown in the application under paragraph (b) of subsection (5) of this Section, it may in writing grant the extension of the time or limit the time as it may consider appropriate.

Call for further
returns and
payment of tax due.

33. (1) Every person liable to pay tax under this Law shall, before the first day in April of each year, file tax returns at the appropriate office of the Service in prescribed form, providing full information relevant for the assessment of the tax liability of such person.

(2) The Service may give notice in writing to any person it considers necessary, requiring such person to deliver within a reasonable time specified in such notice, additional or further information or returns in respect of any matter relating to the functions of the Service under this Law.

(3) In the case of failure by a person to comply with the requirement of a notice given by the relevant tax authority under the provision of subsection (2) of this Section for the purposes of the income tax for a year of assessment to be charged on that person with respect to income from any source other than from employment, the relevant tax authority may, in lieu of the institution of proceedings against the person under this provision-

(a) a sum equal to 100 per cent of the amount of the tax payable shall be added to the outstanding tax sum as penalty, and the provisions of the law relating to the collection and recovery of tax shall apply to the collection and recovery of such penalty, subject to the power of the Board to grant such waiver of part of the penalty as it may deem fit in the circumstances;

(b) the Service shall serve a demand notice upon the company or person in whose name a tax is chargeable and if payment is not made within one month from the date of the service of such demand notice, the Service may proceed to enforce payment under this Law or other applicable Law; and

(c) any penalty imposed under this subsection shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.

(4) Any person who without lawful justification or excuse fails to pay a tax within the period of one month prescribed in subsection (3) (b) of this Section, commits an offence under this Law.

34. (1) The Board may issue tax clearance certificate to any person within two weeks of receipt of any application if: Issuance of Tax Clearance Certificate.

(a) the Board is of the opinion that -

(i) taxes or levies assessed on such person or his income or property for the 3 years immediately preceding the current year of the assessment and collectible by the Board as the revenue of the State Government has been fully paid; or

(ii) the person is not liable to tax for any of those 3 years;

(2) The tax clearance certificate may be issued in paper form or stored in an electronic format or smart card (referred to as Electronic Tax Clearance Certificate) which holds tax information peculiar to that applicant and which shall be presented for checking by the holder whenever his tax compliance status is required.

(3) Where a person who has applied for a tax clearance certificate has discharged his own tax liability but has failed to remit withholding tax or any other tax deductions or levy collected by him on behalf of the State or Local Government, no tax clearance certificate shall be issued to that person until all such outstanding tax deductions or levies are remitted.

(4) Where the Board declines to issue tax clearance certificate under the provisions of this Law, it shall within two weeks of receipt of the application give reason for such refusal.

(5)(a) A Ministry, Department, Agency or official of the Cross River State Government or any Local Government Council official or any corporate body, statutory authority or person empowered in that regard by this or any other Law shall demand evidence of tax payment or exemption for the three years immediately preceding the current year of assessment as precondition for accessing certain government services or transacting any business, including but not limited to the following-

- (i) application for Governor's consent to real property transactions;
- (ii) application for certificate of occupancy;
- (iii) application for registration as a contractor;
- (iv) application for award of contracts by government, its agencies and registered companies;

- (v) application for approval of building plans;
- (vi) application for any government license or permit;
- (vii) any application relating to the establishment or conduct of business;
- (viii) application for Cross River State Government loan for housing, business or any other purposes;
- (ix) registration for distributorship;
- (x) application for registration of a partnership;
- (xi) application for allocation of market stalls;
- (xii) appointment or election into public office;
- (xiii) any other application or process for which tax clearance certificate is required under the provisions of this Law or Section 84 of the Personal Income Tax Act.

(b) without prejudice to the provisions of the Stamp Duties Act and the Registration of Titles Law, appropriate authority shall demand tax clearance when checking documents of property transactions before accepting such documents for stamping or registration as the case may be.

(6) A Tax Clearance Certificate must contain the following information relating to each of the 3 years immediately preceding the current year of assessment -

- (a) relevant details of tax payer;
- (b) tax payable;
- (c) tax paid; and
- (d) tax outstanding;

and where no tax is due from the holder or on his income or property the certificate shall contain a statement to that effect.

(7) The Board shall be the sole authority to issue Tax Clearance Certificate under this Law, but it may exercise its powers by employing the services of any person or company, provided that -

- (a) the Board shall request from the taxpayer all details that are necessary to keep the data accurate and up to date;

- (a) the Board shall make available to the taxpayer, at no cost, a smart card with taxpayer identity number, names, signature and photograph embossed on the front side;
 - (b) the card shall hold data in respect of a particular taxpayer in a secure format that can be accessed for authentication;
 - (c) the data shall be made accessible to third parties only in a form which permits identification of the taxpayer and access to information on him for no longer than is necessary for the purposes of verifying his tax clearance status;
 - (d) the Board shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to authenticate tax clearance certificates from any person;
 - (e) the Board shall ensure that the taxpayer's data on the card are kept confidential to the same extent as their ordinary tax records; and
 - (f) every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information on tax payers as secret and confidential; and
 - (g) the Board shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by the tax payer.
- (8) The cardholder shall upon application, be advised as to—
- (a) confidentiality of the information supplied;
 - (b) fees or charges for replacing a lost or destroyed card;
 - (c) complaints handling procedure; and
 - (d) procedure for review of personal data.

(9) The Board shall have power to make such other regulations as it may consider necessary, for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

35 (1) Notwithstanding anything to the contrary in any other enactment or law, an authorized officer of the Service shall at all reasonable times have free access to all lands, buildings, places, books, records and documents, in the custody or under the control of any person, a public officer or institution, for the purpose of inspecting the property books or documents including those stored or maintained in electronic medium, for the purpose of resolving any issue in relation to taxation, and the officer may, without fee or reward, make extract from, or copies of, such books records or documents.

Power to access lands, buildings, books and documents.

(2) Where the hard copies of any of the records, books or documents mentioned in subsection (1) of this Section are not immediately available because they are stored in a computer or on digital, magnetic, optical or electronic media, the Service shall take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents in the media in order to prevent the accidental or intentional destruction, removal or alteration of records and documents, especially, where such could be needed as potential evidence in the investigation or in any criminal proceedings.

(3) The Service may, in place of taking physical possession of books, records or such equipment, computer or storage media under subsection (2) of this Section, obtain photographs or copies of such documents, records or other information and use same in evidence as may be required.

(4) The occupier of a land, building or place that is entered or proposed to be entered by an authorized officer shall -

- (a) provide the officer with all reasonable facilities and assistance for the effective exercise of powers under this Section; and
- (b) answer questions relating to the effective exercise of the powers under this Section; orally, or if required by the officer, in writing, or by statutory declaration.

(5) Notwithstanding subsection (1) of this Section, the authorized officer shall not enter any such premises except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this Section.

(6) Upon an application made ex-parte with verifying affidavit stating the grounds for the application by an officer of the Service to an appropriate Court, the Court may authorize the officer by warrant to enter into any premises.

(7) Every authorization issued under subsection (6) of this Section shall -

- (a) be duly signed by a Judge or a Magistrate authorizing it;
- (b) be directed to a named officer of the Service or generally to officers in his department;
- (c) be valid for a period of 3 months from the date of its issuance or such lesser period as the judicial officer considers appropriate;
- (d) state its period of validity, or the date on which it expires, and
- (e) notwithstanding paragraphs (c) and (d) of this subsection be renewable by the judicial officer on application.

(8) An officer exercising the power of entry conferred by an authorization issued under subsection (6) of this Section shall produce the certified true copy of the order authorizing him and evidence of identity.

(9) An officer of the Service so authorized may remove books or documents accessed to make copies.

(10) Copies of the books or documents removed shall be made and the books or documents returned as soon as practicable.

(11) A copy of a book or document or digital evidence so removed and certified by or on behalf of the Executive Chairman, shall be admissible in evidence in court as if it were the original.

(12) The owner of a book or document that is removed under this Section is entitled to inspect and obtain a copy of the book or document being held by the officer of the Service at the owner's own expense, at the premises to which the book or document is moved to at reasonable times of the day.

36. (1) The Service may by notice in writing appoint any person to be the agent of a taxable person if the circumstances provided in subsection (2) of this Section make it expedient to do so.

Power to appoint agent for tax payer.

(2) Any person in custody of the property of a taxable person may be appointed by the revenue authority to be the agent of the taxable person for the purpose of payment of tax by the taxable person, and the agent so appointed may be required to pay any tax payable by the taxable person from any money which may be held by the agent of the taxable person.

(3) Where the agent referred to in subsection (2) of this Section defaults, the tax shall be recoverable from him.

(4) From the purposes of this Section, the Service may require any person to give information as to any money or other assets which may be held by him for, or of any money due from him to, any person.

(5) The provisions of this Law, with respect to objections and appeals shall apply to any notice given under this Section as if such notice were an assessment.

37. (1) Notwithstanding the power conferred on the relevant revenue authority for the enforcement of payment of revenue, if payment has become due and a demand note has, in accordance with the provisions of this Law been made, and payment is not made within the time limited by the demand note, the Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, distrain -

Power to distrain.

(a) upon the goods, chattels or other properties movable or immovable, of the person liable to pay the tax outstanding; and

(b) upon all machinery, plant, tools, vehicles, animals and effects in the possession or use, or found on the premises or on the land occupied by the person.

(2) The authority to distrain under this Section shall be in such form as the relevant revenue authority may direct and that authority shall be sufficient authority to levy by distress the amount of revenue due.

(3) For the purpose of levying any distress under this Section, an officer duly authorized by the Chairman may apply to a Judge of the State High Court sitting in Chambers under oath, for the issue of a warrant under this Section.

(4) A Judge of the High Court sitting in Chambers may authorize such officer, referred to in subsection (3) of this Section, in writing to execute any warrant of distress and, if necessary, break open any building or place in the day time for the purpose of levying such distress and he may call to his assistance any Police Officer or other law enforcement officer for the purpose of executing the warrant.

(5) Items distrained under this Section may, at the expense of the defaulter, be kept for sixty days and if at the end of this period the amount due in respect of the revenue and cost incidental to the distress are not paid, the distrained items may, subject to subsection (6) of this Section, be sold at any time.

(6) From the proceeds of a sale under this Section, the expenses or charges incidental to the sale and custody of the items distrained shall be paid and thereafter the amount of tax or revenue due shall be deducted and any balance shall be paid to the defaulter on demand being made by him or on his behalf, within one year of the date of the sale, or shall be forfeited.

(7) In exercise of the powers of distress conferred by this Section, the person to whom the authority is granted under subsection (4) of this Section may distrain upon all goods, chattels and effects belonging to the tax debtor wherever the same may be found in Nigeria.

Recovery of tax.

38. (1) Notwithstanding the provisions of this Law or any other relevant laws, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action brought by the Board.

(2) Where any tax has been short levied or erroneously repaid, the person who should have paid the amount short levied or to whom the repayment has erroneously been made shall, on demand by the proper officer, refund the amount short levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short levied or erroneously repaid were liable.

Tax Investigation.

39. (1) The Service shall take all necessary measures to assist any relevant law enforcement agency in the investigation of any offence or complaint under this Law.

(2) The Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax law, whether or not such violation has been reported to the Service.

(3) In conducting any investigation under subsection (2) of this Section, the Service may cause investigation to be conducted into the properties of any person if it appears to the Service that the lifestyle of the person and extent of his properties are not justified by his declared source of income.

(4) Where any investigation under this Section reveals to the Commission of any offence or an attempt to commit any offence, the Service shall submit its findings to the relevant law enforcement agency and the Attorney-General for purposes of further investigation or prosecution.

40. (1) The Service may co-opt the assistance and co-operation of any of the Law enforcement agencies in the discharge of its duties under this Law.

Power to co-opt law enforcement agency.

(2) The law enforcement officers shall aid and assist an authorized officer in the execution of any distrained order and the levying of distrained.

(3) Any tax officer with the warrant issued by a judicial officer and accompanied by a number of law enforcement officers, as may be determined by the Chief Executive shall -

- (a) enter any premises covered by such warrant and search for, seize and take possession of, any item, record, book, document or other articles used or suspected to have been used in the Commission of an offence;
- (b) inspect, make copies of, or take extracts including digital copies, from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
- (c) search any person who is in or on such premises;
- (d) open, examine and search any article, container or receptacle; and
- (e) open any door or window of any premises and enter or otherwise forcibly enter the premises and every part thereof, or remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.

41. (1) The Service may, with the approval of the Board, pay any reward to any person, not being a person employed in the Service, in respect of any information that may be of assistance to the Service in the performance of its duties under this Law upon the person meeting such conditions as may be determined by the Board and the quantum of such reward shall also be at the discretion of the Board.

Power to pay reward.

(2) The identity of the person who gave information to the Service shall be kept confidential, and any current or former member of the Service or Board that discloses the identity of such person shall be sanctioned in accordance with the provisions of this Law or any other enactment with regard to confidential information.

42. (1) Without prejudice to the provisions of any other Law or enactment concerning official secrets, all information and documents supplied or produced in pursuance of any requirement of this Law shall be treated as confidential.

Confidentiality of information.

(2) Except as otherwise provided under this Law or as otherwise authorized by the Governor, any member or former member of the Board or any employee or former employee of the Service or Ministry who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction to a fine not exceeding N500,000.00 or to imprisonment for a term not below 5 years or to both such fine and imprisonment.

Establishment of
body of Appeal
Commissioners.

43. (1) The Governor may, by Notice in the State Gazette establish a Body of Appeal Commissioners.

(2) The Body of Appeal Commissioners shall consist of a Chairman and five other members, none of whom shall be a public officer in the State Civil Service, and at least one of whom shall be a Lawyer of not less than ten years post qualification experience.

(3) An Appeal Commissioner may -

- (a) be appointed by the Governor, by Notice in the State Gazette, from among persons appearing to him to have had experience and shown capacity in administration or the management of a substantial trade or business or the exercise of a profession of law, accountancy or taxation;
- (b) subject to the provisions of this Section, hold office for a period of three years from the date of his appointment;
- (c) at any time resign his appointment by notice in writing, addressed to the Governor, except that on the requests of the Governor he may continue to act as an Appeal Commissioner after the date of his resignation and sit any further hearing in a case in which he has already sat before the date to hear an appeal, until a final decision has been given with respect to that appeal; and
- (d) cease to be an Appeal Commissioner if the Governor, upon a recommendation by a panel set up for that purpose, determines that his office has become vacant and Notice of the determination being published in the State Gazette, or on his acceptance of a political appointment.

(4) The Governor shall designate a public officer, not below the rank of an Assistant Director, to be the Secretary to the body of Appeal Commissioners (referred to in this Law as the Secretary to the body of Appeal Commissioners) and the official address of the Secretary shall be published in the Gazette.

(5) Notwithstanding the provisions of this Section, the Body of Appeal Commissioners shall, with the Governor's approval, remain in office until a new body is sworn in.

(6) A taxable person being aggrieved by an assessment of income tax or any other tax liability made upon him, having failed to agree with the State Board in the manner provided in this Law and in Section 57(3) of the Personal Income Tax Act, may appeal provided in this Law within thirty days after the date of service of notice of the refusal of the State Board to amend the assessment as desired.

44. (1) A Notice of Appeal to be given, under the provisions of this Law shall be given in writing to the Body of Appeal Commissioners and shall set out as follows -

- (a) the name and address and tax identification number of the Appellant;
- (b) the official number and the date of the relevant notice of assessment;
- (c) the amount of the assessable, total or chargeable income and of the tax charged as shown by that notice and the year of assessment concerned;
- (d) the precise grounds of appeal against the assessment;
- (e) the address for service of any notice or other documents to be given to the appellant; and
- (f) the date on which the appellant was served with notice of refusal by the Board to amend the assessment as desired.

(2) As soon as may be practicable, after receipt of notice of Appeal, the Secretary of the Body of Appeal Commissioners shall, having regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law, deliver a copy to the Board and the appeal shall be listed by the Secretary for hearing accordingly.

(3) A notice or other documents to be given to the Appeal Commissioners shall be addressed to the Secretary of the Body of Appeal Commissioners and be delivered at or sent by registered post to his official address.

(4) A taxpayer may discontinue an appeal under this Section, upon giving notice to the Secretary of the Body of Appeal Commissioners in writing at any time before hearing decision is made with respect to the Appeal.

(5) Notwithstanding that notice of appeal against an assessment has been given by a taxpayer under this Section, the Board may revise the assessment in agreement with the taxpayer, and on notice of the agreement being given in writing by the Board to the Secretary of the Body of Appeal Commissioners at any time before the hearing, the appeal shall be treated as being discontinued.

(6) On the discontinuance of an appeal under the provisions of this Section, the amount or revised amount of the assessment, as the case may be, shall be deemed to have been agreed between the tax authority and the taxpayer in accordance with this Law and under the provisions of subsection (3) of Section 57 of the Personal Income Tax Act.

45. (1) The Appeal Commissioners shall, as often as may be necessary, meet to hear appeals in any location where an office of the Body of Appeal Commissioners is situate, and, subject to the provisions of subsection (2), of this Section, and in any such meeting -

- (a) any three or more Appeal Commissioners may hear and decide an appeal; and

Meetings and decision
of Appeal
Commissioners.

(a) the Appeal Commissioners present shall elect one of their members, in the absence of the Chairman, to be the Chairman for the meeting.

(2) An Appeal Commissioner who had a direct or indirect financial interest in a taxpayer or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxpayer is pending before the Body of Appeal Commissioners, declare such interest to the other Appeal Commissioners and give notice to the Board in writing, of such interest or relationship, and he shall not sit at any meeting for the hearing of that Appeal.

(3) The provisions of subsection (2) of this Section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant, and the taxpayer is or has been a client of that Appeal Commissioner.

(4) The Secretary of the Body of Appeal Commissioners shall give seven day's notice to the Board and to the applicant of the date and place fixed for the hearing of an appeal, except in respect of an adjourned hearing, for which the Appeal Commissioners have fixed a date at the previous session.

(5) All notices, excepts and documents, other than decisions of the Appeal Commissioners may be signed under the hand of the Secretary.

(6) All appeals before the Appeal Commissioners shall be held in the public.

(7) A taxpayer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal by a legal practitioner or tax practitioner; Provided that if the person intended by the taxpayer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioners may adjourn the hearing for such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement.

(8) The onus of proving that the assessment complained of is excessive or wrong shall be on the tax payer presenting the appeal.

(9) The Body of Appeal Commissioners may if it deems it expedient require the appellant to pay an amount to the Board as security prior to the determination of the appeal.

10) The Appeal Commissioners may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Body of Appeal Commissioners before the day of the adjourned hearing an amount, on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

(11) The Appeal Commissioners may confirm, reduce, increase or annul the assessment or make such orders thereon as they see fit.

(12) The decision of the Appeal Commissioners shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Board by the Secretary, within one month of the decision.

(13) Where on the hearing of an appeal -

- (a) no accounts, books or records relating to profits were produced by or on behalf of the appellant;
- (b) those accounts, books or records were so produced but the Appeal Commissioners rejected the same on the ground that the documents have been shown to be incomplete or unsatisfactory;
- (c) the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a request delivered or sent to him by the Secretary excise; or
- (d) the appellant or a person employed, whether confidentially or otherwise, by the applicant or his agent has refused to answer any question put to him by the Appeal Commissioners, without showing any reasonable cause, the Chairman of the body of Appeal Commissioners shall record particulars of the same in his written decision.

46.(1) Notice of the amount of the tax chargeable under the Assessment as determined by the Appeal Commissioners shall be served by the Board on the taxpayer or on the person in whose name the tax is chargeable.

Appeal against assessment.

(2) Notwithstanding that a further appeal is pending, tax shall be paid in accordance with the decision of the Appeal Commissioners, within one month of notification of the amount of the tax payable pursuant to subsection (1) of this Section, and proceedings may be taken for its recovery in accordance with the provisions of this Law.

47. (1) Subject to the provisions of subsection (2) of Section 46 of this Law, a taxpayer who, having appealed against an assessment made on him to the Appeal Commissioners under the provisions of this Law and is aggrieved by the decision of the Appeal Commissioners may appeal against the assessment and the decision to the High Court of the State upon giving notice in writing to the Board within thirty days after the date on which the decision was given.

Appeal against decision of the Appeal Commissioners.

(2) Where no body of Appeal Commissioners had been appointed to hear an appeal against an assessment made on a taxpayer, the taxpayer who is aggrieved by the assessment and has failed to agree with the Board in the manner provided in this Law and Section 57(3) of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State upon giving notice in writing to the Board within thirty days after the date of service of notice of the refusal by the Board to amend the assessment as desired.

(3) If the Board is dissatisfied with a decision of the Appeal Commissioners, it may appeal against that decision to the High Court of the State, upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.

(4) Seven working days notice of the date fixed for the hearing of the appeal shall, unless rules made hereunder otherwise provide, be given all parties thereto.

(5) All appeals shall be heard in open court, unless the Judge shall, on the application of the taxpayer, otherwise direct.

(6) Notwithstanding the provisions of Personal Income Tax Act, if in a particular case the Judge, from information given at the hearing of the appeal, is of the opinion that the tax may not be recovered, he may, on application being made by or on behalf of the Board, require the appellant to furnish, within such time as may be specified, security for payment of the tax and if the security is not given within the time specified the tax assessed shall immediately become payable and recoverable.

(7) The cost of the appeal shall be at the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge.

(8) The Chief Judge of the State may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.

(9) An Appeal against the decision of a Judge shall lie to the Court of Appeal and thereafter to the Supreme Court -

(a) at the instance of the taxpayer, where the decision of the Judge is to the effect that the tax chargeable on the taxpayer for the relevant year of assessment exceeds fifty thousand naira; and

(b) at the instance of or with the consent of the Board, in any other case provided that no cost shall be awarded against the taxpayer in an appeal instituted by the Board is to the effect mentioned in paragraph (a) of this subsection.

assessment to be final and conclusive.

48. (1) Where no valid objection or appeal has been lodged against an assessment within the time stipulated by this Law or where due conclusive notice has not been given of a further appeal against a decision of the Appeal Commissioner or a Judge, as the case may be, an assessment made, or agreed to under the provisions of this Law, and subsection (3) of Section 56 of the Personal Income Tax Act shall be final and conclusive for all purposes of this Law.

(2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the period stipulated by the provisions of this Law, the provisions thereof relating to the recovery of tax, and to any penalty under the provisions of this Law, shall apply to the collection and recovery of the tax or penalty subject only to the set-off of the amount of any tax repayable under any claim made under a provision of this Law or of which has been agreed to by the Board or determined on an appeal against a refusal to admit that claim, provided that -

(a) where an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Board on account of the tax charged by the assessment, shall be refunded;

- (a) nothing in Section 57 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year which does not involve reopening any issue, on the same facts, which has been determined for that year of assessment under subsection (3) of that Section or an appeal.

PART VI Offences and Penalties

49. ~~Any person who, being obliged to deduct any tax under this Law or other laws~~ Failure to deduct or remit tax.
related to taxation or revenue due to the Government, but fails to deduct, or having deducted, fails to pay to the Service within 48 hours from the date the amount was deducted or from the time the duty to deduct arose, commits an offence and shall, upon conviction, be liable to pay the tax withheld or not remitted in addition to a penalty of 10 per cent of the tax withheld or not remitted per annum and interest at the prevailing Central Bank of Nigeria minimum re-discount rate, or imprisonment for a period of not more than three years.

50. Any person who -

Obstruction, etc.

- (a) obstructs, hinders, molests or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law;
- (b) does anything which impedes or is intended to impede the conduct of any search, seizure, removal or distrain;
- (c) rescues, damages or destroys anything so liable to seizure, removal or distress, or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distrain; and
- (d) prevents the arrest of any person by a person duly engaged or acting or rescues any person so arrested;
- (e) commits an offence and shall be liable on conviction to a fine not exceeding N200,000.00 or imprisonment for a term not exceeding 3 years or to both fine and imprisonment.

False declaration.

51. (1) Any person who -

- (a) makes or signs, or causes to be made or signed, delivers or causes to be delivered to the Service or any officer of the Service, any declaration, notice, certificate or other document; or
- (b) makes any statement in answer to any question or enquiry put to him by an officer which he is required to answer by or under this Act or any other enactment or law, being a document or statement produced or made for any purpose of tax, which is false in any material particular, commits an offence under this Section.

(2) Where by reason of any such document or statement required to be produced under subsection (1) of this Section, the full amount of any tax payable is not paid or any overpayment is made in respect of any repayment of tax, the amount of tax unpaid or the overpayment shall, be recoverable as a debt due to the Service.

(3) Any person who commits an offence under this Section shall be liable on conviction to a fine not exceeding N200,000.00 in addition to payment of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term not exceeding 3 years or to both fine and imprisonment.

Counterfeiting documents, etc.

52.(1) Any person who -

- (a) counterfeits or falsifies any document which is required by or for the traction of any business under this Law or any law dealing with revenue or taxation in the State;
- (b) accepts, receives or uses any document so counterfeited or falsified;
- (c) alters any such document after it is officially issued;
- (d) counterfeits any seal, signature, initial or other mark of, or used by, any officer for the verification of such a purpose relating to tax; or
- (e) being an employee of the Service conspires, connives or participates in the commission of any of the offences in paragraph (a) to (d) of this Section, commits an offence and shall be liable on conviction to a fine not exceeding N200,000.00 or to imprisonment for a term not exceeding 3 years or to both such fine and imprisonment.

(2) A corporate body found liable under the provisions of Sections 53 and 54 of this Law, shall on conviction, be liable to a fine not exceeding five million naira.

Penalties for offences by officers or persons

53. Any person who, appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax -

- (a) wilfully omits to pay, or to cause to be paid, any tax due to the Service;
- (b) withholds, for his own use or otherwise, any part of the amount of tax collected or received by him;
- (c) steals or misuses the documents or property of the Service; or
- (d) compromises on the assessment or collection of any tax, commits an offence and shall be liable on conviction to a fine equivalent to 200 percent of the

sum in question or to imprisonment for a term not exceeding 3 years or to both fine and imprisonment.

54. A person who, while armed with an offensive weapon, causes injury to any officer of the Service in the performance of any function or duty under this Act, commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 10 years.

Penalty where offenders are armed.

55. If, for the purpose of gaining entry into any building or other place or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person who, not being an authorized officer, assumes the name, designation or impersonates the character of an authorized officer, commits an offence and shall be liable on conviction to a fine not exceeding N200,000.00 or to imprisonment for a term not exceeding 3 years.

Impersonation of authorized officer/person.

56. (1) The Service may compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence.

Power to compound offences.

(2) The Service shall issue an official receipt for any money received under subsection (1) of this Section.

57.(1) Any person who contravenes any provision of this Law for which no specific penalty was provided, commits an offence and shall be liable on conviction to a fine not exceeding N200,000.00 or imprisonment for a term not exceeding three years or to both fine and imprisonment.

General penalty.

(2) Where an offence under this Law is committed by a body corporate or firm of other association of individuals -

- (a) every Director, Manager, Secretary of the Board or other similar officer of the body corporate;
- (b) every partner or officer of the firm;
- (c) every person concerned in the management of the affairs of the association; or
- (d) every person who was purporting to act in any management capacity; commits an offence and shall be liable to the same punishment as principal offender.

**PART VII
General Provisions**

58.(1) Every person in an official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the profits or items of profits of any company, as secret and confidential.

Official secrecy and confidentiality.

(2) A person in possession or control of any document, information, return of assessment list or copy of such list relation to the income or profits or losses of any person, who at any time communicates or attempts to communicate such information or anything contained in such document, return, list or copy to any person -

- (a) other than a person to whom he is authorized by the Service to communicate it;
- (b) otherwise than for the purpose of this Law or of any enactment in Nigeria imposing tax or levies eligible persons, commits an offence under this Law.

(3) A person appointed or employed under this Law shall not be required to produce any return document or assessment or to divulge or communicate any information that comes into his possession in the performance of his duties except as may be necessary in order to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.

Delegation of powers
of the Board.

59.(1) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorized generally or specifically in that behalf by the Board.

(2) Notwithstanding the provisions of subsection (1) of this Section, the Board may, at any time and at its discretion, reverse or otherwise modify any decision of an officer affecting any tax or taxable income, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.

(3) An order, ruling or directive made or given by an approved committee of the Board pursuant to this Section shall not be treated as an order, ruling or directive of the Board, until the order ruling or directive has been ratified by the Board pursuant to the powers vested on the Board under this Law.

Signification.

60. Anything done or required to be done by the Service in pursuance of any of its powers or duties under this Law or other revenue or taxation laws relating to the State may be endorsed under the hand of the Executive Chairman or of an officer who has been authorized by the Chairman with prior approval of the Board.

61.(1) If the Service is satisfied that a person who is or was in its employment -

- (a) is or was responsible for any improper payment of moneys from the fund of the Service or for any payment of such money which is not duly documented;
- (b) is or, was responsible for any deficiency in, or for the destruction of, any money, security, store or other property of the Service;
- (c) being or having been an officer, fails or has failed to keep proper accounts or record; or
- (d) has failed to make any payment, or is responsible for any delay in the payment of moneys for the Service to any person to whom such payment is due under any contract, agreement or transaction entered into between that person and the Service and if a satisfactory explanation is not

furnished to the Service within a period specified by the Board with regard to such misconduct, the Service may surcharge the said person such sum as it may think fit.

(2) Any action taken under subsection (1) of this Section shall be subject to the approval of the Board and when such approval is obtained the Executive Chairman shall notify the person surcharged under this Section.

(3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned of it otherwise appears that no surcharge should have been made, the Board shall at once inform the Executive Chairman of such withdrawal.

(4) The amount of any surcharge imposed under subsection (1) of this Section and not withdrawn under subsection (3) of this Section shall be a debt due to the Service from the person against whom the surcharge is imposed and may be sued for and recovered in any court in any suit initiated by the Service for its recovery and may also be recovered by deduction from the salary of the person surcharged if the Board so directs.

62. (1) No suit shall be commenced against the Executive Chairman, a member of the Board, or any other officer or employee of the Service before the expiration of a period of one month after written notice of the intention to commence the suit shall have been served on the Secretary of the Service by the intending plaintiff or his agent.

Limitation of suits against the Board and Service, etc.

(2) The notice referred to in subsection (1) of this Section shall clearly and explicitly state -

- (a) cause of action;
- (b) particulars of claim;
- (c) name and place of abode of the intending plaintiff; and
- (d) relief which he claims.

63. A notice, or other document required or authorized to be served on the Service under the provisions of this Act or any other law or enactment may be served by delivering it to the Secretary to the Board or by sending it by registered post, addressed to the Executive Chairman at the principal office of the Service.

Service of documents.

64.(1) In any action or suit against the Service, no execution or attachment of process in the nature thereof shall be issued against the Service, unless not less than three months notice of the intention to execute or attach has been given to the Service.

Restriction on execution against property of the Board/Service.

(2) Any sum of money which by the judgment of any court has been awarded against the Service shall, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the fund of the Service.

PART VIII
Miscellaneous Provisions

Directives by the Governor.

65. The Governor may, give to the Service or the Executive Chairman such directives of a general nature or relating generally to matters of policy with regards to the exercise of its or his functions as he may consider necessary and the Service or the Executive Chairman shall comply with the directives or cause them to be complied with.

Power to make regulations;

66. The Board may with the approval of the Governor, make rules and regulations as in its opinion are necessary or expedient for giving full effect to the provisions of this Law and for the due administration of its provisions and may in particular, make regulations prescribing the -

- (a) forms for returns and other information required under this Act or any other enactment or Law;
- (b) procedure for obtaining any information required under this Act or any other enactment or Law.

Repeal/dissolution of the former Board.

67. (1) The Cross River State Board of Internal Revenue Law Cap. B2 is hereby repealed.

(2) The Cross River State Board of Internal Revenue established pursuant to the repealed enactment is dissolved.

(3) The repeal of the enactment specified, in subsection (1) of this Section shall not affect anything done or purported to have been done under the repealed enactment.

Savings and transitional provisions relating to staff.

68.(1) Notwithstanding anything to the contrary in this Law, a director, employee, staff or officer, who immediately before the commencement of this Law held office in the former State Board of Internal Revenue (hereinafter referred to as "the former Board") existing immediately before the commencement of this Law and who has been made an offer of employment by the Service, is deemed to have been transferred to the Service established under this Law on terms and conditions not less favourable than those obtaining immediately before the commencement of this Law; and service or employment in the former Board is deemed to be service or employment in the Service established under this Law for purposes of pension.

(2) Every director, employee, staff or officer transferred into the Service by virtue of subsection (1) of this Section shall notify the Service established under this Law in writing within 60 days after the commencement of this Law or after he receives an offer of appointment from the Board (which ever is later) of his acceptance and any director, employee, staff or officer who fails to notify the Service is deemed to have rejected the offer.

(3) Any director, employee, staff or officer referred to in subsection (2) is deemed to be an employee of the Service established under this Law, beginning on the day that this Law comes into force and ending on the expiry of the period of grace under subsection (2) or on the day of his written refusal and the Service established under this Law is deemed to be his employer for all purposes during that period.

Vesting of existing assets and properties, etc.

69.(1) There shall be vested in the Service established under this Law and without further assurance, all assets, funds, resources and other immovable property which immediately before the commencement of this Law were vested in the former Board existing immediately before the commencement of this Law.

(2) All rights, interest, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, or in law or in equity, shall by virtue of this Law be assigned to and vested in the Service established under this Law.

(3) Any contract or instrument referred to in subsection (2) of this Section shall be of the same force and effect against or in favour of the Service established under this Law and shall be enforceable as fully and effectively as if, instead of the former Board existing immediately before the commencement of this Law, the Service established under this Law had been named or had been a party.

(4) The Board established under this Law shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this Law was subject and all other persons, shall as from the commencement of this Law have the same rights, powers and remedies against the Service as they had against the former Board existing immediately before the commencement of this Law.

(5) Any proceeding or cause of action pending or existing immediately before the commencement of this Law by or against the former Board shall be deemed to be pending against the Service. Actions in respect of any right, interest, obligation or liability of the former Board may be continued, or as the case may require, be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Service to the same extent that such cause of action or determination might have been continued, or enforced by or against the former Board as if this Law had not been made.

(6) Any regulation, order, bye-law or notice made or issued or deemed to be made or issued by, or for the purposes of, the former Board existing immediately before the commencement of this Law shall be deemed to have been made or issued by or for the purposes of the Service and shall continue in force until revoked or as amended, subject to such modifications as may be applicable to the Service established under this Law.

70.(1) Upon the commencement of this Law, any disciplinary proceeding pending or existing against any employee of the government who has opted into the service of the former Board, shall be continued and completed by the Board established under this Law.

Continuation and completion of disciplinary proceedings.

(2) An appeal or grievance already filed but which has not been finally disposed of on the coming into force of this Law shall be dealt with and disposed of in accordance with the Public Service Rules as if this Law had not come into force.

Transfer of rights and obligations.

71. (1) The administration and control of all rights obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Service established under this Law.

(2) The administration of any real property that were immediately before the coming into force of this Section under the administration or administrative responsibility of the former Board or its agencies or bodies for the purposes of that former Board are transferred to the Service established under this Law.

(3) All orders, rules, regulations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permits registration rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Chairman of the former Board or any person under their control shall continue in force as if they were made, or issued by the Governor, the Board established under this Law, the Executive Chairman or an employee of the Service as the case may be, until they expire or are repealed, replaced, rescinded or altered.

(4) Every reference to the former Board, the Governor, Chairman or any person under their control or a document issued in the name of the former Board, Governor, Chairman or employee of requires, as a reference to the Service, the Governor, Board, Executive Chairman, or an employee of the Service established under this Law, as the case may be.

(5) Every affidavit sworn or document duly certified by an officer in the Service of the former Board before the coming into force of this Law has the same probative value as it were sworn or certified by an employee of the Service on or after that day.

Relevance of other laws.

72. (1) Notwithstanding the provisions of this Law, the relevant provisions of all tax and revenue enactments of the State shall be read with such modifications as to bring them into conformity with the provisions of this Law.

(2) If the provisions of any other Law relating to revenue and taxation matters in the State are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that other Law shall to the extent of the inconsistency be void.

Interpretation.

73. In this Law -

"Authorized Officer" means any person employed in the Service or, for the time being, performing duties in relation to tax who has been specifically authorized by the Board or the Executive Chairman to perform or carry out specific functions under this Law;

"Board" means the management Board of the Service established under this Law;

"Book" includes any register, document or other record of information and an account or accounting record however compiled, re-recorded or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise.

"Chairman" means the Chairman of the Board and Executive Chairman of the Service appointed under this Law;

"Consultants" includes accountants, legal practitioners or any other recognized professionals that have been certified by their relevant professional bodies in Nigeria, provided tax consultant means a professional being certified by the Chartered Institute of Taxation of Nigeria;

"Document" includes any record of information supporting accounts and accounting records, including reports or correspondences or memoranda of minutes of meetings, however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic, electronic or optical form or otherwise and all types of information stored in computer and any other similar equipment;

"Government" means the Government of Cross River State;

"Gross misconduct" refers to the meaning ascribed to it in the State Public Service Rules;

"Officer" means any person employed in the Service;

"Other Staff" means such technical, professional or employees so designated in their letters of employment;

"Jurisdiction" as used in Section 11 subsection (1): for the State means all levies, fees and fines as stated in the Constitution and other relevant enactments; and for Local Governments means all levies, fees and fines as contained in the fourth Schedule of the Constitution and other relevant enactments;

"Person" includes a company or body corporate and any unincorporated body of persons;

"Private dwelling" means any building or part of a building occupied as residential accommodation (including any garage, shed and other building used in connection therewith);

"Revenue Collector" means a duly authorized officer of the Service or of a Local Government Revenue Committee;

"Service" means the Cross River State Internal Revenue Service;

"Secretary" means Secretary to the Body of Appeal Commissioners"

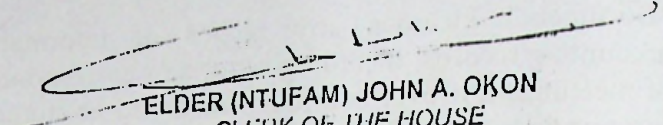
"Tax" includes income tax or levy imposed in conformity with the provisions of this Law;

"Taxable person" includes an individual or body of individuals, family, corporations, sole, trustee or executor or a person who carries out an economic activity in a place, a person exploiting tangible or intangible property for the purpose of obtaining income by way of trade or business or person or agency of government acting in that capacity.

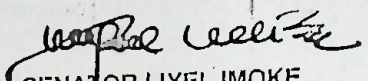
75. This Law may be cited as the Cross River State Revenue Administration Law, 2011 and shall come into force on the ... 27th ... day of ... May ... 2011.

Short
Title/Commencement.

3-1
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 (NTUFAM) JOHN A. OKON
CLERK OF THE HOUSE

I assent


SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 27th day of May 2011



CROSS RIVER STATE OF NIGERIA

LAW NO. 16 (2015)

A Law to amend the Cross River State Revenue Administration Law 2011 and for other matters connected therewith. Long Title.

() Commencement.

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

1. The Cross River State Revenue Administration Law, 2011 (herein after called "the Principal Law") is hereby amended as follows - Amendment of the Principal Law.

- (a) delete paragraph (a) of Section 3 of the Principal Law and substitute a new paragraph (a) as follows -

"(3) (a) the Executive Chairman of the State Internal Revenue Service as Chairman of the Board who shall be a person experienced in taxation and a member of a relevant recognized professional body or a trained Economist, appointed by the State Governor, subject to confirmation by the State House of Assembly".

- (b) repeal paragraph (d) of Sub-Section (1) of Section 3 of the Principal Law;

- (c) repeal the phrase "Executive Director" appearing in line 2 of subsection (1) of Section 4 of the Principal Law thereof;

- (d) delete the phrase and proviso "discipline of such staff; provided that senior staff recruitment shall be by recommendation to the Civil Service Commission appearing in lines 2 to 4 of paragraph (f) of subsection (1) of Section 6 of the Principal Law and substitute it with a new phrase as follows -

"disciplinary measures of the employees of the Service".

- (e) insert new paragraphs (i)(a) and (j)(b) between paragraphs (h) and (i) of subsection (1) of Section 6 of the Principal Law as follows -

(i)(a) assess person and individuals chargeable with tax or any levy as maybe appropriate;

(j)(b) assess, collect, account and enforce payment of taxes and levies as maybe due to the Government or any of its Agencies; and";

- (f) repeal the phrase "Executive Director" appearing in line 1 of paragraph (b) of subsection (1) of Section 8 of the Principal Law thereof;
- (g) delete the phrase "Chief Executive" appearing in line 1 of Sub-Section (2) of Section 14 of the Principal Law and substitute it with the phrase "Executive Chairman" thereof;
- (h) delete sub-section (3) of Section 14 of the Principal Law and substitute it with a new sub-section (3) as follows -

"(3) The Executive Chairman, Legal Adviser and Heads of Department shall constitute the Management Team of the Service";

- (i) delete subsection (1) of Section 16 of the Principal Law and substitute it with the following new subsection (1) -

"(1) subject to the provision of this Section, the Board may appoint such other persons to be employees of the Service and on such terms and conditions including salaries, allowances and other benefits as may be contained in their letters of appointment;

- (j) delete paragraph (a) of Section 18 of the Principal Law and substitute it with the following new paragraph (a) -

"(a) first charge as follows -

- (i) 8% of all revenue collected by the service in the preceding month as administrative charge or cost of collection; and
- (ii) 2% of all revenue collected by the service in the preceding month for oversight of all revenue generating Ministries, Departments and Agencies in the State;

- (k) delete the word "Act" appearing in line 1 of paragraph (a) of Section 66 of the Principal Law and substitute it with the word "Law" thereof;

- (l) delete the word "Act" appearing in line 1 of paragraph (b) of Section 66 of the Principal Law and substitute it with the word "Law" thereof.

2. This Law maybe cited as the Cross River State Revenue Administration (Amendment) law, 2015 and shall come into force on theday of2015.

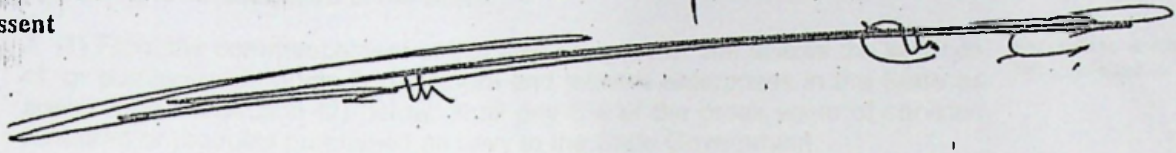
Short
Title/Commencement

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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.

Bassey Ekpenyong
ELDER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

I assent

th


SENATOR (PROF.) BEN AYADE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 6TH day of NOV 2015



CROSS RIVER STATE OF NIGERIA

LAW NO. 20 (2007)

A Law to make provisions for the Cross River State Tourism Development Levy and related matters.

Long title.

()

Commencement.

BE IT ENACTED by the Cross River State House of Assembly as follows-

Enactment.

1. (1) Subject to the provisions of this Law, all persons making use of tourism and leisure services in the State shall pay a Tourism Development Levy, (in this Law referred to as the "Levy").

Establishment of the Tourism Development Levy.

(2) This Levy shall be used for the development and sustenance of tourism facilities and infrastructure in the State.

2. (1) From the commencement of this Law any person that utilizes the services of, or purchases products from, leisure and tourism enterprises in the State as specified in subsection (2) below, shall pay 5% of the gross value of services rendered or products purchased as Levy to the State Government.

Services to which this Law applies.

(2) The Enterprises to which this Levy applies shall include the following:

- (a) Hotels
- (b) Guest Houses
- (c) Lodges
- (d) Resorts and leisure parks
- (e) Tourism Camps
- (f) Travel Agents/Tour Operators

3. The enterprises listed in Section 2(2) above shall keep proper records of account in relation to all their transactions and make same available for inspection, on demand, by officials of the Board of Internal Revenue or such agents as may be authorized for that purpose.

Inspection of Records.

4. (1) It shall be the duty of the Cross River State Board of Internal Revenue, in this Law referred to as the "Board", to collect or appoint agents to collect the Levy, subject to the provisions of the Law.

Authority to collect the Levy.

(2) Unless otherwise prohibited by the Board, each enterprise to which this Law applies shall be an automatic agent of the Board for the collection of the Levy.

(3) The Board may, as it deems fit for the effective implementation of the Law, appoint some other person other than the proprietor of any particular enterprise, as agent for the collection of this Levy.

(4) All agents shall ensure that proceeds collected with regard to this Law are remitted to the designated bank account within seven days of collection.

5. For the efficient collection of the Levy and implementation of other provisions of this Law, the Board shall:

Modalities for collection and remittance of the Levy.

- (a) open and maintain a Tourism Development Levy account in the name of the State Government into which all sums due under this Law shall be paid. Expenditure from this account shall only be made upon the prior approval of the Governor;

- (b) keep proper records of the collection and remittance of the Levy by enterprises concerned or agents duly appointed by the Board for the collection of the Levy;
- (c) ensure that the enterprises, businesses or outfits remit all sums collected as Levy into the designated account within seven days from the date of collection;
- (d) direct the affected enterprises or businesses to reflect the Levy payable in their business receipts and financial records;
- (e) issue receipts and clearance certificates to appropriate enterprises, businesses or agents as evidence of collection and remittance of the Levy; and
- (f) regularly monitor the activities of the enterprises or agents to ensure strict compliance with the provisions of this Law.

Offences.

6. The following acts or omissions, by any enterprise to which this Law applies, or by a duly appointed agent, shall constitute offences with regard to this Law:

- (a) failure or refusal to collect the levy as specified under this Law;
- (b) failure to remit the sum collected as Levy or any part thereof to the designated account;
- (c) late remittance of Levy upon collection.
- (d) concealment or falsification of records with regards to the Levy or transactions to which this Law applies;
- (e) use of fake receipts with regard to transactions to which this Law applies;
- (f) collection of any sum as Levy above or below the appropriate sum calculated in accordance with the stipulations of the Law;
- (g) obstructing any official or agent duly appointed by the Board from carrying his lawful duties with regard to the enforcement of this Law; and
- (h) any other act or omission that constitutes a breach of the provisions of this Law.

Penalties.

7. (1) If any person contravenes the provisions of Section 6 of this Law, such a person shall be liable to the following penalties;

- (a) in the case of Subsections (a), (b) and (c) of Section 6, payment of an amount equal to the sum lost by government arising from the contravention of this Law, and a penalty of ten percent per day from the period this sum became due up to when the said sum is remitted to the designated bank account; and
- (b) in every other case, that is, Subsections (d - h), the offending person shall face criminal prosecution and shall be liable on conviction to a term of six months imprisonment or a fine equivalent to the sum lost by government arising from the

offence and in any case not less than one hundred thousand Naira (N100,000.00), or to both fine and imprisonment as the court may deem fit.

(2) Without prejudice to the provisions of subsection (1) (b) of this section, the Board shall have powers to publish in any of the National Newspapers the names of such offenders.

8 The Board shall, subject to the provisions of this Law, set out modalities for the efficient and effective implementation of this Law including the method of collection and remittance of the Levy and shall have power to make such regulations as it deems necessary in that regard.

Power to make Regulations.

9. In this Law, unless the context otherwise requires:

Interpretation.

"Board" means the Cross River State Board of Internal Revenue;

"Enterprises or Businesses" means enterprises providing tourism and leisure services as provided in this Law.

"Governor" means the Governor of Cross River State;

"Late remittance" means remittance after 7 working days.

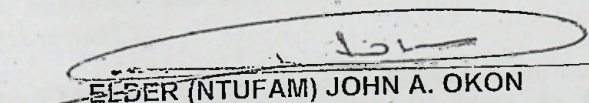
"Levy" means the Tourism Development Levy; and

"State" means Cross River State.

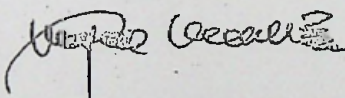
10. This Law may be cited as the Cross River State Tourism Development Levy Law, 2007 and shall be deemed to have come into force on the ----- day of ----- 2007

Short Title/
Commencement

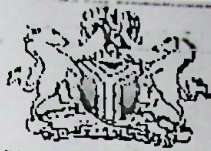
This printed impression has been carefully compared by me with the Bill which has been passed by the Cross River State House of Assembly and found by me to be a true and correctly printed copy of the said Law.


ELDER (NTUFAM) JOHN A. OKON
CLERK OF THE HOUSE

I assent


SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE at Calabar this 17th day of December 2007



CROSS RIVER STATE OF NIGERIA

LAW NO. 5 (2008)

A Law to amend the Cross River State Tourism Development Levy Law 2007 and for matters connected therewith

Long title

Commencement

BE IT ENATED by the Cross River State House of Assembly as follows -

Enactment

1. The Cross River State Tourism Development Levy Law 2007. is hereby amended as follows -

Amendment of Tourism Law.

By delete section 2 thereof and substituting therefore the following new section 2-

"2 (1) from the commencement of this law any person that utilizes the services of, or purchases products from, leisure and tourism enterprises in the State as specified in sub-section (2) below, shall pay 5% of gross value of services rendered or products purchased as Levy to the State Government.

(2) The Enterprises to which this Levy applies shall include the following -

- (a) Hotels;
- (b) Guest Houses;
- (c) Lodges;
- (d) Resorts and leisure parks;
- (e) Tourism camps;
- (f) Travel Agents/Tour operators; and
- (g) Restaurants/Bars.

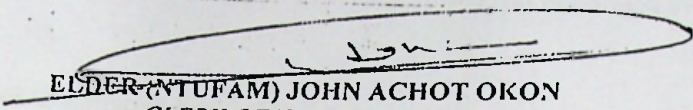
(3) The Tourism Bureau shall, from time to time, in conjunction with the Board, undertake the classification of restaurants and bars, and after such classification this Levy shall apply only to category A thereof".

2. this Law may be cited as the Cross River State Tourism Development Levy (Amendment) Law 2008, and shall be deemed to have come into force on the 26th day of September 2008

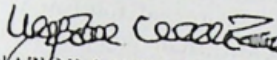
Short Title and Commencement

2.

This printed impression has been carefully compared by me with the Bill 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 (NTUFAM) JOHN ACHOT OKON
CLERK OF THE HOUSE

I assent


SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 26th Day of September 2008



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.

(2) The Commissioner may, upon the approval of the Governor, amend the Regulations as may 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 Assembly for information and a consequential resolution.

Interpretation.

6. In this Law -

"Commissioner" means the Commissioner charged with the responsibility of maintaining the roads;

"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 2012, and shall come into force on the day of 2012.

This printed impression has been careful 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 (B.A.R.) Bassey Ekpenyong
ELDER (B.A.R.) BASSEY EKPENYONG
CLERK OF THE HOUSE

I assent

Liyel Imoke
SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this *3th* day of *December* 2012.



CROSS RIVER STATE OF NIGERIA

LAW NO. 3 (2016)

A Law to amend the Cross River State Road Infrastructure Maintenance Levy Law No. 6, 2012 and for related matters. Long Title.

()

Commencement.

The Cross River State House of Assembly enacts as follows -

Enactment.

1. The Cross River State Road Infrastructure Maintenance Levy Law No. 6 of 2012 (hereinafter referred to as the "Principal Law") is hereby amended as follows - Amendment of the Principal Law No. 6 of 2012.

- (a) insert in between the words "vehicles" and "operating" appearing in line 2 of subsection (1) of Section 1 of the Principal Law, the words " and businesses;
- (b) insert in between the words "any" and "commercial" appearing on line 1 of subsection (2) of Section 1 of the Principal Law, the phrase "owners of businesses,";
- (c) delete subsection (3) of Section 1 of the Principal Law and substitute it with a new subsection (3) as follows -

"(3) The Levy shall apply to -

- (a) all commercial vehicles including trucks and tankers plying State roads; and
- (b) owner of businesses who convey high tonnage of goods on the State roads.

PROVIDED that: no person shall be made to pay the levy twice i.e. paying-for-conveying of goods as well as paying for the vehicle.

- (c) delete the definition of the word "vehicle" appearing in lines 9 and 10 of Section 6 of the Principal Law and substitute it with the following new definition -

"Vehicle" includes all trucks, tankers, private and commercial vehicles, general or special purpose vehicles used in the movement of goods and people on the State roads but excludes official vehicles;

(d) add a new definition to Section 6 as follows -

"Owner of businesses" means Persons who own businesses involving haulage or conveyance of high tonnage goods on State roads.

Short Title/ Commencement 2. This Law may be cited as the Cross River State Road Infrastructure Maintenance Levy (Amendment) Law, 2016 and shall be deemed to have come to force on theday of2016.

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 19th day of August 2016



Victor Oluwole

CROSS RIVER STATE OF NIGERIA

LAW NO. 10 (2015)

A Law to make provision for the establishment of the Cross River State Waterfront Infrastructure Management Agency and for matters connected therewith. Long Title.

() Commencement.

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

PART I
ESTABLISHMENT OF WATERFRONT INFRASTRUCTURE MANAGEMENT AGENCY

1. (1) There is hereby established the Cross River State Waterfront Infrastructure Management Agency (in this Law referred to as "the Agency"). Establishment of the Agency.

(2) The Agency shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.

(3) The common seal shall be authenticated by the Chairman or any other member authorized by the Board to act on her behalf.

(4) Judicial notice shall be taken of the common seal of the Agency to be authenticated in accordance with this Law.

2. The main aim of the Agency is the safety and management of waterfront infrastructure in the State. Aim of the Agency.

3. There is hereby established the Waterfront Infrastructure Management Board (in this Law referred to as "the Board") which shall be responsible for the carrying into effect the aim and functions of this Law. Establishment of the Board of the Agency.

4. The Board shall consist of the following members - Membership of the Board/Qualification.

(a) a Chairman, who shall be a graduate with cognate experience in the field of infrastructure management;

(b) six members to be drawn from the three senatorial districts of the State;

(c) State Security Adviser or his representative;

(d) a representative of the Office of the Surveyor-General;

(e) a representative of the Ministry of Lands and Housing;

(f) a representative of Geographic Information Agency;

(g) a representative of Department of Mineral Resources;

(h) a representative of Ministry of Environment;

- (i) the Director-General of the Agency; and
- (j) a representative of the Calabar Chambers of Commerce.

(2) Members of the Board shall be persons of proven integrity and shall possess a university Degree or its equivalent with cognate experience.

(3) The Chairman and other members of the Board, except ex-officio members, shall be appointed by the Governor.

Tenure of office.

5. The Chairman and other members of the Board, except ex-officio members and the Director-General, shall serve on a part-time basis for 3 (three) years and may be eligible for reappointment for another term of 3 years and no more.

Remuneration of Board members.

6. Members of the Board, except ex-officio members and the Director-General, shall be paid such allowances as applicable in the State Public Service or as the Governor may determine.

PART II REGULATORY FUNCTIONS OF THE BOARD

Functions of the Board.

7. The Board shall develop a framework and make policies to –

- (a) ensure development of waterfront infrastructures across the State;
- (b) protect and maintain all waterfront infrastructures;
- (c) deal with the safety of waterfront;
- (d) manage the funds accruable to the Agency under this Law and all other properties that may from time to time be vested in it for the benefit of the people of the State;
- (e) grant permits for extraction of sand, stones and gravels from waterfronts of the State;
- (f) ensure balance between economic development and preservation that will permit the beneficial use of waterfronts while preventing the diminution of open space areas or public access to the waterfront, shoreline erosion, impairment of scenic beauty, or permanent adverse changes to ecological systems;
- (g) facilitate public access to waterfronts for recreational purpose;
- (h) minimize damage to natural resources and property from flooding and erosion, protection of waterfronts, beaches, dunes, barriers islands, bluffs and other critical coastal and inland waterway features;
- (i) initiate and develop waterfront restoration and revitalization programs;
- (j) enter into contracts with any person, firm, corporation, or governmental agency;
- (k) develop master -plan of all the waterfronts infrastructure of the State;

- (l) generally create conditions for the development, in the most economic and efficient manner of waterfront in the State;
- (m) retain and preserve all lands set aside as waterfront in the State;
- (n) establish and regulate standards for development of all waterfronts;
- (o) process waterfront land allocations;
- (p) liaise with federal government agencies and international organization for the development of waterfront;
- (q) conceiving and executing waterfront scheme in the State;
- (r) regulate existing structures and monitor dredging activities; and
- (s) make regulations for the operations of the Agency, which shall be laid before the House of Assembly.

8. (1) Notwithstanding the provisions of Section 5 of this Law, a member of the Committee shall cease to hold office if he -

Cessation of the membership.

- ~~(a) resigns his appointment as a member of the Committee by notice under his hand addressed to the Governor;~~
- (b) becomes of unsound mind;
- (c) is convicted of a felony or any other offence involving dishonesty or corruption;
- (d) becomes bankrupt or makes a compromise with his creditors; or
- (e) becomes incapable of carrying out the functions of his office either arising from an infirmity of mind or body.

(2) Notwithstanding the provisions of sub-section (1) of this Section, a member of the Board may at any time be removed from the office by the Governor -

- (a) for misbehaviour; or
- (b) if he is satisfied that it is not in the interest of the Agency or of the public for the member to continue in office.

9. (1) The Board shall sit in session at least four (4) times in a year and as frequently as is necessary in situations of emergencies.

Meetings of the Board.

~~(2) The chairman shall preside at all meetings of the Committee and in his absence, the members present at such meetings shall elect one of their numbers to preside.~~

10. No meeting of the Board shall proceed to business unless there is a quorum of at least 6 members present.

Quorum.

11. The Board shall have power to co-opt any person to attend meetings, but such persons shall not have power to vote and shall not count towards quorum.

Co-option of a person.

Voting at meetings.

12. At meetings of the Board, issues requiring a vote shall be determined by a simple majority of votes of the members present and in the case of a tie, the Chairman shall have a casting vote

Validity of Proceedings.

13. The validity of any proceedings of the Board shall not be affected by the absence of any member of the Board or any defect in the appointment of a member or any vacancy in the membership of the Committee or by reason of a person, not so entitled, taking part in such meetings.

Appointment of Sub-Committees.

14. The Board may appoint sub-committees to advise it or take other actions on any matter which it may participate in or any other purposes, whether general or special, relating to the functions where such other purposes would be better regulated or managed by means of sub-committees.

Powers of the Agency.

15. The Agency under this Law shall have powers to -

- (a) grant operations permit relating to the functions and powers conferred on it under this Law;
- (b) grant permit for sand dealing or sand dredging from within, around or on waterfronts and embankment within the State;
- * (c) grant permit to construct, develop or erect any building, or any other structure, not being a structure required for water transportation, along the waterfronts within the State.
- * (d) renew, revoke, suspend, cancel or transfer an operation permit granted under this Law;
- * (e) establish and regulate standards for development on all waterfronts; and
- (f) remove any obstruction and impediment inhibiting access to waterfronts within Cross River State.

Director-General of the Agency.

16. (1) There shall be a Director-General of the Agency who shall be a person of sound knowledge of and ability in the management of infrastructures and security of the waterfronts.

(2) The Director-General shall be the Chief Executive Officer of the Agency and shall have responsibility for the implementation of the policies and decisions of the Board and the general administration of the Agency.

(3) Without prejudice to the provisions of subsection (2) of this Section, the Director-General shall -

- (a) exercise general supervision and administrative control over staff of the Agency; and
- (b) direct the activities of the Agency, subject to the directives of the Board.

(4) The Director-General shall hold office for a period of four (4) years and may be re-appointed for another term of four (4) years and no more.

Appointment of Secretary.

17. (1) The Governor shall appoint, from within the State Service a person to serve as the Secretary to the Board and the Agency.

(2) The Secretary, who shall not be a member of the Board, shall be a legal practitioner of not less than eight (8) years post call experience.

(3) The Secretary to the Board and the Agency shall -

- (a) keep the records and conduct the correspondence of the Board;
- (b) perform such other duties of a secretarial nature as the Board or as the Director-General of the Agency may from time to time direct; and
- (c) shall serve as the legal officer of the Agency.

18. (1) The Agency may in consultation with the State Civil Service Commission, recruit such number of staff as may be necessary for its operations.

Staff of the Agency. *

(2) The staff of the Agency may also be drawn on secondment from any Ministry, parastatals or Agency of the State.

(3) The staff of the Agency shall be entitled to salaries and allowances as are applicable in the State Service and particularly with regards to Pension Law of the State.

(4) The Agency shall have such Departments and Units as may be necessary for its operation.

PART III
APPROVALS, OFFENCES AND PENALTIES

19. (1) Any person wishing to acquire or carry out any development of activity on the waterfront shall apply to the relevant authorities through the Agency after fulfilling the requirements laid down in the Schedules to this Law or any other law of the State.

Approval of development plan/Schedules I, II, III and IV.

(2) Any person who constructs, develops, erects any building or any other structure, not being a structure required for water transportation, along the waterfront and embankments within the State without a permit or in any other manner contravenes the provisions of this Law, and shall be liable, on conviction, to a fine of not less than Five Hundred Thousand Naira (N500,000) or for a term of six months imprisonment or to both.

(3) Any person who encroaches, obstructs, or impedes physical access to any waterfront, damages or impairs the aesthetic of any waterfront, whether partially or wholly, shall be liable on conviction, to a fine not below Two Hundred Thousand Naira (N200,000) or imprisonment for a term of three (3) months or both.

(4) Without prejudice to the provisions of subsections (2) and (3) of this Section, the fine for the breach of the provisions contained therein by a corporate body shall attract a fine of Two Million, Five Hundred Thousand Naira (2,500,000).

(5) Without prejudice to the provisions of any other law, the Agency may take all necessary measures, which may include demolition of structures, to ensure that the provisions of this Law are enforced.

20. From the commencement of this Law, every person, corporation, partnership or body involved in sand dealing, sand dredging operation or any other activity from within, around or on waterfronts and embankment within State shall obtain an operation permit from the Governor through the Agency.

Operation permit.

21. (1) Application for a grant of operation permit under this Law shall be made to the Governor through the Agency in a prescribed form and signed by the person making the application.

Application for operation permit.

(2) Every such application shall state the nature and the location of the proposed activity or development.

(3) An applicant for dredging permit shall produce evidence of compliance with the registration requirements in Schedule 1 of this Law.

Procedure on receipt of application.

22. (1) The Agency shall inspect the specific location of the proposed activity or development to ensure compliance with the procedure laid down for obtaining operation permit.

(2) The Agency may charge fees for any service rendered under this Law.

Establishment of Liaison Offices.

23. (1) There shall be a liaison office of the Agency in each Local Government Area where there is a waterfront which shall be responsible for and oversee the activities in the Local Government Area.

(2) The Liaison office shall be manned by at least three persons to be appointed by the Board from the Local Government Area where the waterfront is situate.

(3) The Head each liaison office shall submit a monthly report to the Board on his activities for the preceding month.

PART IV FUNDS AND MISCELLANEOUS

Sources of funds.

24. The sources of the Agency's Funds shall consist of-

- (a) budgetary provisions;
- (b) donations from Donor Agencies;
- (c) contributions by way of corporate --social responsibility;
- (d) revenue accruing from the activities of the Agency; and
- (e) any other legal source.

Bank account

25. The Agency shall open and operate an account in any reputable bank approved by the State Accountant-General and all monies received by or on behalf of the Agency shall be paid into the said account and no withdrawal shall be made from the account unless the Cheque or other instrument for such withdrawal has been signed by the Director-General and the Accountant of the Agency and confirmed by the Chairman or any other officer of the Agency as may be authorized in that behalf by the Board.

Annual estimates.

26. The Agency shall prepare not later than 15th September each year, estimates of the recurrent and capital expenditure for the succeeding year.

Accounts and Audit

27. The Agency shall keep such proper accounts and financial records, which shall be audited by Auditors on the recommendation of the Auditor-General for the State.

Annual report to be submitted to the House.

28. The Agency shall within 3 months after the end of each financial year, submit to the House of Assembly-

- (a) report of its activities for the previous year;
- (b) the financial statement and balance sheet for that year; and
- (c) the report of the Auditor-General of the State.

29. The Agency shall set aside 2% of its internally generated revenue for monitoring and oversight, respectively. Cost for monitoring and oversight.
30. As from the commencement of this Law, any person or corporate body who carries out the following activities - Extraction of sand, etc. without permit.
- (a) extraction of sand;
 - (b) extraction of stones; or
 - (c) extraction of gravels without first seeking and obtaining the permission of the Agency by way of permit commits an offence under this Law.
31. (1) Any person who commits the offence under Section 30 of this Law shall be liable on conviction to a fine of N100,000.00 (One Hundred Thousand Naira) only or to a term of imprisonment of one year or to both fine and imprisonment. Penalty.
- (2) Where a corporate body or entity violates the provisions of Section 30 of this Law, such a corporate body shall be liable on conviction to a fine of N500,000.00 (Five Hundred Thousand Naira) only.
32. Any person caught in the act of committing the offence stipulated in section 30 of this Law shall be arrested without a warrant of arrest. Arrest without warrant.
33. In any legal action or proceedings, the Agency shall at any time be represented in court by a State Counsel or a Legal Practitioner nominated by the Attorney-General of the State. Representation in Court.
34. The High Court of the State shall have jurisdiction to determine cases of disputes arising from the operation of this Law. Jurisdiction.
35. In this Law, unless the context otherwise requires - Interpretation.
- “Agency” means the Cross River State Waterfront Infrastructure Management Agency;
- “Bank” means all types of banks including commercial banks;
- “Board” means the Board established by this Law for the Agency;
- “Chairman” means the Chairman of the Board of the Agency;
- “Director-General” means the Director-General of the Agency;
- “Governor” means the Governor of Cross River State;
- “House of Assembly” means the Cross River State House of Assembly;
- “Infrastructure” means any form of physical development carried out or intended to be carried out on the waterfronts of the State;
- “Waterfront” means the internal waters and includes 150 metres from the shorelines to the mainland of the State;
- “State” means Cross River State of Nigeria.
36. This Law may be cited as Cross River State Waterfront Infrastructure Management Agency Law, 2015 and shall come into force on theday of 2015. Short Title and Commencement.

SCHEDULE I
REGISTRATION REQUIREMENTS FOR DREDGES

CATEGORY A (DREDGING FIRMS ONLY)

1. Application Letter to the Director-General, WIMA
2. Payment of Application Fee (100,000)
3. Collection of Application Form
4. Submission of completed Forms with the following attachments -
 - (a) Certificate of Incorporation/Article of Association
 - (b) Copy of Current Tax Clearance Certificate
 - (c) Detailed description of Dredging Machine
 - (d) Details of Technical Competence of Personnels

CONSENT FEES

- | | | | |
|----|-----------------------------------|--------------|--------------|
| 1. | Hopper Dredge | -N10 Million | |
| 2. | Cutter Suction Dredge (24" - 30") | - | N10 Million |
| 3. | Cutter Suction Dredge (17" 23") | - | N3 Million |
| 4. | Cutter Suction Dredge (10" - 16") | - | N1.5 Million |

CATEGORY B (SAND SELLERS ONLY)

This category is for Firms and Individuals, who are into sand stock-piling and selling using Mechanical Dredging Equipment.

1. Application to Director-General, WIMA
2. Payment of Application Fee (N50,000)
3. Collection of Application Form
4. Submission of Application Form with the following attachment -
 - (a) Certificate of Incorporation
 - (b) Copy of Current Tax Clearance Certificate
 - (c) Description of proposal dredging location
 - (d) Provision of Environmental Impact Analysis (E.I.A) Report
 - (e) Provision of the Hydrographic and Bathymetric Surveys of the proposed dredging location
 - (f) Provision of a recent sand search Report
 - (g) Survey Map of the Stockpiling Site

CONSENT FEE

One Million Naira (1,000,000) per annum

CATEGORY C (MANUAL DREDGING)

This category is for firms and individuals into sand dredging, stockpiling and selling, using manual means (i.e. canoes).

1. Application to Director-General, WIMA
2. Payment of Application Fee (N50,000)
3. Collection of Application Form
4. Submission of Application Form with the following attachment -

- (a) Certificate of Incorporation
- (b) Copy of Current Tax Clearance Certificate
- (c) Description of proposal dredging location
- (d) Provision of Environmental Impact Assessment (E.I.A) Report
- (e) Provision of the Hydrographic and Bathymetric Surveys of the proposed dredging location
- (f) Provision of a recent sand search Report
- (g) Survey Map of the Stockpiling Site

SCHEDULE II

REGISTRATION REQUIREMENTS FOR WATERFRONT BUILDING PLAN CLEARANCE

1. 3 sets of Architectural Drawing/Land Use Plan
2. 3 sets of Structural, Mechanical and Electrical Drawings
3. Proof of ownership/certificate of occupancy.
4. 3 sets of Environmental Impact Assessment (E. I. A.) Report
5. 3 sets of Sun Print Copies of Survey Plan of land
6. Evidence of payment of relevant charges
7. Evidence of payment of Waterfront Infrastructure Management Agency Administrative Charge
8. Formal letter of application addressed to the Director-General with all the above attached.

SCHEDULE III

REQUIREMENTS FOR SAND FILLING/RECLAMATION/EXTENSION WORK

1. Proof of ownership/certificate of occupancy
2. Boundary survey existing land
3. Topography survey
4. Proposed ground finishing height
5. Environmental Impact Assessment (E. I. A) Report
6. Proposed Infrastructure Layout
7. Evidence of payment of WIMA Administrative charge
8. Formal letter of application addressed to the Director-General

SCHEDULE IV

REQUIREMENTS FOR SHORELINE PROTECTION APPLICATION

1. 2 copies of site location sketch
2. 2 copies of site plan
3. photographs of the location
4. 3 sets of engineering draws and specification
5. structural details/calculation
6. dimension of boundary extension
7. proof of ownership/certificate of occupancy
8. boundary survey of existing land
9. topography survey
10. proposed ground finishing height
11. evidence of payment of WIMA charge/ other charges
12. formal letter of application addressed to the Director-General forwarding all of the above listed documents.

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.

[Handwritten Signature]
 ELDER (BARR.) BASSEY EKPENYONG
 CLERK OF THE HOUSE

I assent

[Handwritten Signature]
 SENATOR (PROF.) BEN AYADE
 GOVERNOR
 CROSS RIVER STATE

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



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.

2

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.

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.

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 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.

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.

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.

320-15-1
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 OF NIGERIA

LAW NO. 1 2015

A Law to harmonise and prescribe the types of Levies, Fees, and Charges collectible by Local Government Councils in Cross River State and for 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, Local Government Councils in the State shall collect only the categories of levies, fees, and charges listed in the Schedule to this Law.

Authority to Collect Levies, Fees, and Charges.

(2) Subject to Section 14 of this Law, no levy, fee, or charge shall be collected by or on behalf of any Local Government Council in the State unless such levy, fee, or charge is specified in the Schedule to this Law.

(3) The Local Government Revenue Committee, constituted in accordance with Section 11 of the Cross River State Revenue Administration Law (2011) shall be responsible for the assessment and review of the amounts of all the levies, fees and charges under its jurisdiction, together with the working committee on harmonization as provided by Section 18 (1) hereof.

2. (1) The Local Government Council shall, prior to the collection thereof, issue a Demand Notice in respect of levies, fees and charges listed in the Schedule to this Law.

Demand Notice.

(2) Where an individual or corporate body is liable to two or more of the levies, etc at the same time in any year of assessment, the relevant Local Government Council may issue and serve a single Demand Notice indicating the amount due on each of the levies, etc.

(3) The Local Government Council shall, between the months of January to March each year, issue and serve a demand notice, in the format set out in Schedule II hereto, in respect of levies, fees, rates and charges listed in the Schedule to this Law to the persons liable to pay such levies, fees, rates and charges.

3. The State Joint Revenue Committee shall carry out a periodic review of the levies, fees and charges applied across all Local Government Areas in the State and give such directives as may be necessary to ensure that the difference in amounts chargeable by Local Government Councils in respect of any scheduled levy, etc is minimized.

Periodic Review of levies, Fees and charges.

4. Each Local Government Revenue Committee shall ensure that an information notice, chart or banner showing the approved list of levies, fees and charges, their respective amounts as passed into bye-law by the Local Government Council and the expected time of payment is pasted at a conspicuous place in all revenue offices of the Local Government Authority and such other places as the Chairman of the Local Government Council may from time to time determine

Publication of Levies, Fees, Rates and Charges at Revenue Offices.

5. Scheduled levies, fees and charges shall be collected by revenue collectors duly authorized by the Local Government Council in each Local Government Area.

Collection of Levies, Fees and Charges.

6. No person, other than a duly authorized Local Government Council staff or revenue agent appointed in accordance with the provisions of this Law shall assess, administer or collect any levy, fee or charge in any Local Government Area in the State.

Prohibition of Assessment or Collection of Levies, Fees and Charges by Unauthorized Staff, Agent or Person.

7. (1) If a person disputes an assessment, he may by Notice of Objection in writing apply to the relevant

Review of Assessment.

Local Government Council, through the Local Government Revenue Committee, to review and revise the assessment and such application shall state precisely the grounds of objection to the assessment and shall be made within 30 days from the date of service of the notice of assessment or demand notice.

(2) On receipt of the Notice of Objection, the Local Government Revenue Committee shall require the person giving the notice to furnish such particulars and to produce such documents as may be deemed necessary and may summon any person who may be able to give additional information which is material to the determination of the objection, to attend for further examination of the objection.

(3) In the event of any person who has objected to an assessment agreeing with the Local Government Council as to the correct amount chargeable, the assessment shall be amended accordingly and notice of the rate chargeable shall be served upon such person within 30 days of said amendment.

(4) Refund, in the case of over payment or inappropriate payment made by the levy payer to the Local Government, shall be made to the payer within 30 days from the date of determination of the over payment or inappropriate payment.

Validation of Substance over form of an Assessment, Warrant or Notice.

8. No assessment, warrant or notice or other proceeding made in accordance with the provisions of this Law or any other revenue law in force in the State shall be invalidated for want of form, mistake, defect or omission if same is in substance in conformity with this Law and if the person charged or intended to be charged or affected by it is to common intent and understanding, designated therein.

Mode of Payment.

9. Levies, fees and charges due for payment in conformity with this Law, shall be made through Point of Sales (POS) devices and/or such other automated means of payment as shall from time to time be developed for this purpose or through automated direct lodgments into the Local Government Council's designated internally generated revenue bank account

Issuance of Receipt.

10. (1) If payment of a levy, fee or charge is made through automated direct bank lodgment, the bank pay-in teller shall be presented to the Council revenue office and exchanged for an official receipt in the form authorized by the Local Government Council.

(2) If payment of a levy, fee or charge is through a Point of Sale (POS) device, a Revenue Collector shall issue an automated receipt directly from the POS device at the time and point of collection.

Identification of Revenue Collectors

11. All Local Government officials or authorized agents who interact with the general public for revenue collection shall wear uniforms and identification badges with a clear inscription of their names and official capacity. They shall also carry and show a photo identification card duly issued by the Local Government Authority.

Evidence of Authorisation

12. The production by a Revenue Collector of an identity card issued by a Local Government Council clearly setting out his full names and stating that he is authorized to exercise the functions of a Revenue collector for the specified Local Government shall be sufficient evidence that the Revenue collector is duly authorized for the purpose of this Law.

Prohibition of Closure of Roads Blocks.

13. No Local Government official, agent or other person whether or not working for the Local Government, shall mount a road block in any form or permit the blockage or closure of any road or street in any part of the State for the purpose of revenue collection.

Recovery of Levies, Fees and Charges.

14. (1) Without prejudice to the provisions of any law on jurisdiction of courts, the Local Government may institute recovery action against any defaulter at the State Revenue Court or any competent court for the purpose of recovering unpaid or underpaid levies, fees and charges.

(2) In entertaining a case of default, the Court shall have power to order the sealing off of any premises, impound or seize or confiscate any moveable property from a defaulter for the purposes of recovering the defaulted levies, fees, charges and fines.

15. (1) Any person who –

- (a) collects or attempts to collect or authorizes the collection of any levy, fee or charge that is not listed in the Schedule to this Law;
- (b) collects or attempts to collect any levy, fee, charge or penalty without due authority and identification;
- (c) mounts a road block or causes a road or street to be closed for the purposes of collecting any levy, fee or charge; or
- (d) assesses or attempts to assess any levy, fee, or charge without due authority; commits an offence and shall be liable on conviction to a fine of N50,000 (Fifty Thousand Naira) or imprisonment for six (6) months or to both such fine and imprisonment in addition to recovery of all sums of money so illegally collected.

(2) Any person or agent appointed under this Law for the due administration of levies, fees and charges or employed in connection with the assessment and collection of any levy, fee and charge who –

- (a) demands from anyone an amount in excess of the authorized assessment of the levy, fee and charge;
- (b) fails to remit revenue collected within the period stipulated for automated collections;
- (c) withholds any portion of the revenue collected;
- (d) renders a false return, whether orally or in writing of the amount of revenue collected or received by him;
- (e) defrauds any person, embezzles any levy, or otherwise uses his position to deal wrongfully with the Local Government Council or any member of the public, or steals or misuses Local Government Council documents;
- (f) demands bribe or otherwise compromises on the assessment or collection of any levy, fee, rate and charge; or
- (g) fails to issue correct receipts or issues forged receipts for monies collected commits an offence and shall be liable on conviction to a fine equivalent to 200 (Two Hundred) per cent of the sum in question or imprisonment for a term of six (6) months or to both such fine and imprisonment, in addition to the recovery of all sums of money so collected.

(3) Any person who aids or abets the contravening of any of the provisions of this Law commits an offence and shall be liable on conviction to a fine equivalent to 200 per cent of the sum in question and to imprisonment for a term of 6 months, in addition to the recovery of all sums of money so collected.

(4) Any person who, not being an authorized officer, assumes the name, designation or impersonates the character of an authorized officer or agent shall be liable on conviction, in addition to any other punishment to which he may be liable, to a fine of N250,000.00 (Two Hundred and Fifty Thousand Naira) only or one (1) year imprisonment or to both such fine and imprisonment.

16. (1) Any person who fails to pay a levy, fee, rate or charge due to a Local Government Council under this Law or any other relevant law or bye-law, be liable to pay a sum equal to 2 (two) times the amount for which he is in default.

Liability of Defaulters,
Directors, Manager or
Employee.

(2) Where an offence has been committed under this Law by an incorporated organization, every director, manager, or other employee of the organization who is responsible for the default, also commits an offence and shall be liable on conviction to a fine of N50,000 (Fifty Thousand Naira) only or six (6) months imprisonment or to both such fine and imprisonment.

Enforcement of other Fees, Penalties and User Charges.

17. Nothing in this Law shall be construed as prohibiting a Local Government Authority from enforcing penalties stipulated for breach of its bye-laws or charging fees for the use of Local Government properties, public utilities established and maintained by the Local Government, or services rendered by the Local Government or its officials to particular individuals and organizations.

Administration of Schedule I.

18. (1) Subject to the powers of the State House of Assembly to make laws for Local Government Areas in the State, in order to give force to Schedule I to this Law, the Local Government shall, through a duly enacted bye-law or an amendment thereto, prescribe amounts payable on any or all of the levies, fees, charges and rates listed in the Schedule provided that for this purpose –

- (a) the Local Government Council shall cause an ad hoc Working Committee to be set up to work in conjunction with the Local Government Revenue Committee in order to harmonize and agree to such amounts payable; and
- (b) members of the ad hoc Working Committee shall not be more than 7 (seven) of which at least 3 (three) shall be women and shall comprise representatives of market organizations including market women organisations, and traders unions and associations.

(2) The bye-law or its amendment so passed will also specify categories of levies, fees and charges payable by businesses as "large scale", "medium scale", "small scale" and "micro scale" as indicated in Schedule I hereto.

Local Government Tax-for-Service Scheme.

19. The Chairman of the Local Government Council shall establish a Tax-for service scheme in the Council under which scheme the Chairman shall set aside a certain percentage of its Internally Generated Revenue (IGR), to provide basic services and amenities to the citizenry within the Local Government Area including its respective market or business environment to enhance and promote enterprises. The modalities for this tax-for-service scheme shall be agreed upon by the Local Government Revenue Committee in conjunction with such other market, community and traditional leaders as shall be appointed by the Chairman of the Local Government Council and their decisions shall be ratified by the Chairman of the Local Government Council.

Re-inforcement.

20. The provisions of this Law are intended to re-inforce and support the application of the Cross River State Taxes and Levies (Approved List) Law No. 4 2007 to the extent that it relates to Local Governments.

21. In this Law, unless the context otherwise requires –

"Automated Collection" means the use of Point of Sale (POS) terminals/devices and/or other electronic collection platform;

"Charge" includes an amount collected by the Local Government Council for a service rendered by Council authorized staff or agents of the Council on behalf of the Council;

"Fee" includes an amount collected by the Local Government Council for anticipated services or contract;

"Levy" includes an amount imposed or collected by compulsion by the Local Government Council which may be legitimately charged by the Council;

"Local Government Officials" include the Chairman, Councillors, officers and other employees of a Local Government Authority;

"Person" includes an Individual or body of Individual, Family, Corporate Entity, Sole Proprietor, Trustee or executor or a person who carries out in a place an economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade or business.

"State" means Cross River State;

"Tax" includes an amount charged (levied) by the Local Government Council on a product, income or activity;

22. This Law may be cited as the Cross River State Local Government Harmonized Levies, Fees and Chargers Law 2015 and shall come into force on the18th.....day of February.....2015

Short Title and Commencement.

SCHEDULE I
LEVIES, FEES, AND CHARGES TO BE COLLECTED BY LOCAL GOVERNMENT COUNCILS

SERIAL NO	REVENUE TYPE
0001	SHOP AND KIOSK Shop; Large Medium Small Very Small Kiosk Container/Temporary Shop Workshop permit for Artisans
0002	ON AND OFF LIQUOR FEES Palm wine tapper/celler Registration Fees Native Liquor Fees On Licence; Large Medium Small Off Licence; Large Medium Small
0003	ABATTOIR AND SLAUGHTER FEES Licence for private abattoir Cow: Slaughter Goat/sheep/pigs
0004	Merriment and Road Closure for Entertainment Noise Control Fees Road Closure for Merriment
0005	FOOD LICENCE PERMIT (FOR RESTAURANT, BAKERIES AND OTHER PLACES WHERE FOOD IS SOLD) Large Medium Small
0006	RADIO & TV LICENCE FEES Radio & TV Vehicle Road where the Vehicle is Registered
0007	MARRIAGE BIRTH AND DEATH REGISTRATION Birth Registration Fees Burial Ground Permit Marriage Registration Fees Death Registration Fees Marriage Certificate Fees Local Government Certificate of Origin
0008	NAMING OF STREET REGISTRATION Honorary On Demand

- 0009 **MARKETS**
Locked up Stalls
Block Staffs
Sheds
Seasonal Markets (depending on the product)
Market Hawkers/Tolls and Sanitation
- 0010 **MOTOR PARKS**
Entrance Fees (Gate)
Trucks
Lorries
Tankers
Buses
Pick Up
Cars
Loading Fees
Tricycle (Keke Napep)
Motor Cycle
- 0011 **DOMESTIC ANIMAL LICENCE**
Dog Licence
- 0012 **Bicycle, Wheel Barrow and Cart Fees**
Bicycle, Truck, Canoe, Wheel Barrow
Cart (Commercial only) Fees
Bicycle Licence
- SIGN BOARD (SIGNAGE) AND ADVERT PERMIT**
Directional Sign Board
Electric Design Advert
Wall Print Advertisement
Bill Boards and Eye Catcher
Digitalised Boards
- 0014 **TENEMENT RATE**
Value of Property
N1M – N5M
N5M – N10M
N10M – N20M
Above N20M
- 0015 **CUSTOMARY RIGHT OF OCCUPANCY FEES**
(Except those collectible by the Federal and State Government)

SCHEDULE II

..... LOCAL GOVERNMENT COUNCIL
DEMAND NOTICE

NAME _____

SERVICE ADDRESS _____

DATE _____

This Cross River State Government by virtue of Section 7 of the 4th Schedule of the 1999 Constitution and Taxes and Levies (Approved List for Collection) Act CAP T2 Laws of the Federation of Nigeria 2004, and the Cross River State Local Government Harmonised Levies, Fees and Charges Law of 2015 hereby Demand for the amount stated in TOTAL for the relevant years..... upon receipt of this Demand Notice.

PLEASE PROVIDE THIS DEMAND NOTICE INTACT AT THE POINT OF PAYMENT

S/N	REVENUE TYPE	PERIOD	RATE =N=	ARREARS =N=	CURRENT =N=	TOTAL =N=
1.	SHOPS & KIOSKS					
a	Large Shops Rate	Yearly				
b	Medium Shop Rate	Yearly				
c	Small Shop Rate	Yearly				
d	Kiosk	Yearly				
e	Container/Temporary Shop	Yearly				
f	Workshop Permit for Artisans	Yearly				
2.	ON AND OFF LIQUOR LICENCE FEE					
a	Palm Wine Tapper/Seller Reg. Fees	Yearly				
b	Native Liquor Fees	Yearly				
c	Liquor Licence (on): Large Shop	Yearly				
d	Liquor Licence (on): Medium Shop	Yearly				
e	Liquor Licence (on): Small Shop	Yearly				
f	Liquor Licence (off): Large Shop	Yearly				
g	Liquor Licence (off): Medium Shop	Yearly				
h	Liquor Licence (off): Small Shop	Yearly				
3.	ABATTOIR & SLAUGHTER					
a	Licence for Private Abattoir	Yearly				
b	Cow Slaughter Fee per head	Per Head				
c	Goat/Sheeps/Pigs Slaughter per head	Per Head				
4	MERRIMENT AND ROAD CLOSURE					
a	Noise Control Fees per event	Per Event				
b	Road Closure for Merriment per event	Per Event				
5	FOOD LICENCE PERMIT					
a	Restaurant Licence Permit: Large	Yearly				
b	Restaurant Licence Permit: Medium	Yearly				
c	Restaurant Licence Permit: Small	Yearly				
d	Fast Foods Licence Permit	Yearly				
6	RADIO & TV LICENCE FEES					
a	Radio and TV Licence Fee	Yearly				
b	Vehicle Radio Licence Fee	Yearly				

7	MARRIAGE, BIRTH AND DEATH REGISTRATION				
a	Birth Registration Fee per Certificate	Per Cert.			
b	Burial Ground Permit Fee per body	Per Body			
c	Marriage Registration Act Fee per Cert.	Per Cert.			
d	Death Registration Fee per Cert.	Per Cert.			
e	Marriage Certificate Fee per Cert.	Per Cert.			
f	Local Government Certificate of Origin	Per Cert.			
8	NAMING OF STREET REGISTRATION				
a	Naming of Street Honorary	Yearly			
b	Naming of Street on Demand	Yearly			
9	MARKETS				
a	Market Locked up Stalls	Yearly			
b	Market Block Stalls	Yearly			
c	Market Sheds	Yearly			
d	Seasonal Market Per Head	Daily			
e	Hawkers Fee	Daily			
f	Market Tolls & Sanitation	Daily			
10	MOTOR PARKS				
a	Motor Parks Entrance Fees Buses	Daily			
b	Motor Parks Entrance Fees Trucks	Daily			
c	Motor Parks Entrance Fees Lorries	Daily			
d	Motor Parks Entrance Fees Tankers	Daily			
e	Motor Parks Entrance Fees Pick Up	Daily			
f	Motor Parks Entrance Fees Car	Daily			
g	Motor Parks Loading Fees Interstate	Daily			
h	Motor Parks Loading Fees Intrastate	Daily			
i	Keke Napep Loading Fees	Daily			
11	DOMESTIC ANIMAL LICENCE				
a	Dog Licence Fees	Yearly			
12	BICYCLE, CANOES, WHEEL BARROW AND CART				
a	Bicycle, Canoe, Cart and Wheel Barrow Reg.	Daily			
b	Bicycle Licence Fee	Yearly			
c	Wheel Barrow/Cart Licence	Yearly			
13	SIGNBOARD (SIGNAGE) AND ADVERT PERMIT				
a	Directional Sign Board: Large	Yearly			
b	Directional Sign Board: Medium	Yearly			
c	Directional Sign Board: Small	Yearly			
d	Electric Design Advert	Yearly			
e	Wall Print Advertisement	Yearly			
f	Bill Boards and Eye Catcher: Large	Yearly			
g	Bill Boards and Eye Catcher: Medium	Yearly			
h	Bill Boards and Eye Catcher: Small	Yearly			
i	Digitalised Sign Boards: Large	Yearly			
j	Digitalised Sign Boards: Medium	Yearly			
k	Digitalised Sign Boards: Small	Yearly			
14	TENEMENT RATE				
a	Tenement Rate up to 5M Property	Yearly			
b	Tenement Rate up to 10M Property	Yearly			
c	Tenement Rate Up to 20M property	Yearly			
d	Tenement Rate Above 20M Property	Yearly			
	T O T A L				

*

All enquiries/objections must be made to the following designated phone numbers within 30 days from the date of this Demand Notice -

Tel No 1:.....

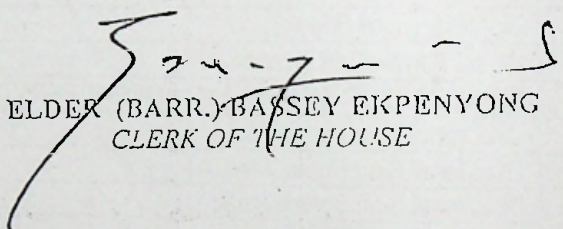
Tel No 2:.....

All payments must be made through the relevant Local Government Council designated POS terminals or pay direct platforms in the following Banks -

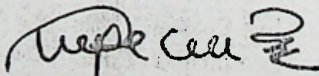
.....
.....
.....

Authorised Signature.....

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 LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 18th day of February 2015



CROSS RIVER STATE OF NIGERIA

LAW NO. 4 (2007)

A Law to make provisions for the collection of taxes and levies by the State and Local Governments in the State and for matters connected therewith. Long Title.

() Commencement.

BE IT ENACTED by the Cross River State House of Assembly as follows -- Enactment.

1. (1) With effect from the date of commencement of this Law, the State Government and the local governments shall be responsible for collecting the taxes and levies listed in Schedule 1 and 11 of this Law, respectively. Responsibility for collecting certain taxes and levies.

(2) The Commissioner may, on the advice of the Joint State Revenue Committee prescribe regulations for the enforcement of this Law.

2. (1) Notwithstanding anything contained in any other enactment or law, no person, other than the appropriate tax authority, shall assess or collect on behalf of a Government any tax or levy listed in the Schedules to this Law, and members of the police force shall only be used in accordance with the provisions of the tax laws. Assessment and collection of taxes.

(2) A Government shall not appoint any person or body as agent for the purpose of collecting any levy or tax on its behalf, provided that a consultant may be appointed for purposes other than the collection of taxes and levies.

(3) No person including a tax authority shall mount a road block in any part of the state for the purpose of collecting any tax or levy.

(4) No tax or levy shall be assessed, levied or collected by the state unless provided for by law.

(5) No local government shall assess, calculate and collect any tax, levy or fee unless such tax, levy or fee has been prescribed under a bye-law enacted by the appropriate legislative house.

3. A person who - Offences.

(a) collects or levies any tax or levy;

(b) Mounts a road block or causes a road block to be mounted for the purpose of collecting any tax or levy;

In contravention of section 2 of this Law, is guilty of an offence and liable on conviction to a fine of N50,000.00 or imprisonment for three years or both such fine and imprisonment.

Interpretation.

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

"Business Premises" means the premises of any commercial entity of whatever nature registered with the Corporate Affairs Commission under CAMA.

"CAMA" means Companies and Allied Matters Act.

"Commissioner" means the Commissioner for Finance of the State.

"Government" means the State or Local Government.

"Hoarding" includes billboard.

"Joint State Revenue Committee" means the Joint State Revenue Committee established under section 92 of the Personal Income Tax Act Cap P8 Laws of the Federation of Nigeria.

"Kiosk" includes any small structure or small selling space in which services are offered or merchandise is sold.

"Levy" includes any fee and charge.

"Local Government Roads" means roads built and maintained by a Local Government Council.

"Shop" means a building for the conduct of business not incorporated under CAMA.

"State" means Cross River State of Nigeria.

"Tax Authority" means -

- (a) the State Board of Internal Revenue or a Local Government Revenue Committee; or
- (b) a Ministry, Government department or any other Government body charged with responsibility for assessing or collecting the particular tax;

"Wrong Parking Charge" means the prescribed penalty for parking on a designated place on which a "no parking" sign has been placed.

Short Title and Commencement.

5. This Law may be cited as the Cross River State Taxes and Levies (Approved List) Law, 2007.

SCHEDULE 1

TAXES AND LEVIES TO BE COLLECTED BY THE STATE GOVERNMENT

1. Personal income tax in respect of –
 - (a) Pay-As-You-Earn (PAYE); and
 - (b) Direct taxation (self-assessment).
2. Withholding tax (individuals only).
3. Capital gains tax (individuals only).
4. Stamp duties on instruments executed by individuals.
5. Pools betting and lotteries, gaming and casino taxes.
6. Road taxes.
7. Business premises registration fee in respect of –
 - (a) Urban areas as defined by each state, maximum of –
 - (i) N10,000 for registration; and
 - (ii) N5,000 per annum for renewal of registration.
 - (b) Rural areas –
 - (i) N2,000 for registration
 - (ii) N1,000 per annum for renewal of registration
8. Development levy (individuals only) not more than N100 per annum on all taxable individuals.
9. Right of Occupancy fee on land owned by the State Government in urban areas of the State.
10. Urban Development Tax.

SCHEDULE 11

TAXES AND LEVIES TO BE COLLECTED BY THE LOCAL GOVERNMENT

1. Shops and kiosks rates.
2. Tenement rates.
3. On and off liquor license fees.
4. Slaughter slab fees.
5. Marriage, birth and death registration fees.
6. Naming of street registration fee.
7. Right of Occupancy fee on lands in rural areas, excluding those collectable by the Federal and State Government.
8. Market taxes and levies.
9. Motor park levies.
10. Domestic animal license fees.
11. Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
12. Cattle tax payable by cattle farmers only.
13. Merriment and road closure levy.
14. Radio and Television Licenses fees (other than radio and Television transmitter):
15. Vehicle radio license fees (to be imposed by the Local Government of the State in which the car is registered).
- × 16. Wrong parking charges.
17. Public convenience, sewage and refuse disposal fees.
18. Cemetery or burial Permit.
19. Religious places establishment permit fees.
20. Out-door advertisement and hoarding permit fees.
21. Haulage Charges on Local Government roads.

This printed impression has been carefully compared by me with the Bill 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.

[Signature]
NTUFAM JOHN ACHOT OKON
CLERK OF THE HOUSE

I assent

[Signature]

DONALD DUKE
GOVERNOR
CROSS RIVER STATE

MADE at Calabar this *17th* Day of *April* 2007.



CROSS RIVER STATE OF NIGERIA

LAW NO. 8 (2011)

A Law to provide for the regulation of Outdoor Structures, the Display of Signage, Hoarding and Advertisement in Cross River State and for connected purposes. Long title.

() Commencement.

THE CROSS RIVER STATE HOUSE OF ASSEMBLY enacts as follows - Enactment.

1. (1) There is hereby established for the State, an Agency known as the Cross River State Signage and Advertisement Agency (referred to in this Law as "the Agency"). Establishment of the Cross River State Signage and Advertisement Agency.

(2) The Agency shall -

- (a) be a body corporate with perpetual succession and a common seal;
- (b) have power to sue and be sued in its corporate name;
- (c) be capable of holding, purchasing, acquiring and disposing of property movable and immovable for the purpose of carrying out its functions under this Law.

2.(1) There is hereby established a Board for the Agency (referred to in this Law as "the Board") which shall consist of the following persons appointed by the Governor - Establishment and Membership of the Board.

- (a) a Chairman, from amongst the Chairmen of Local Governments in the State as set out in the Schedule to the State Local Government Law No. 22, 2007;
- (b) three representatives, one each from the senatorial zones of the State, chosen from amongst the Local Government Chairmen in the three senatorial zones of the State;
- (c) the Director-General of the Agency;
- (d) the Secretary to the Board, who shall be the Legal Adviser to the Board with at least ten years post call experience as Legal Practitioner;
- (e) three members from the general public, at least one of whom shall be a representative of Outdoor Advertising Association of Nigeria (OAAN).
- (f) The following ex-officio members -
 - (i) a representative of the Ministry of Environment;
 - (ii) a representative of the Ministry of Lands and Housing;
 - (iii) a representative of the Ministry or Department in charge of Transportation;
 - (iv) a representative of the Ministry of Local Government Affairs;
 - (v) a representative of the Ministry of Information and Orientation; and
 - (vi) a representative of the Ministry of Justice.

(2) The Governor shall appoint the Chairman of the Board of the Agency on a rotational basis from amongst the Chairmen of Local Government Areas and the Chairman so appointed shall hold office for a period of one year.

(3) All members of the Board, with the exception of members appointed by virtue of S.2 (1) (c), (d) and (e) above shall be appointed to serve as part-time members.

(4) The procedure for the meetings of the Board are as contained in the Schedule to this Law.

(5) Members of the Board shall be remunerated as determined and approved by the Governor from time to time.

Vacancy in the Board.

3.(1) The office of a member of the Board shall become vacant-

- (a) if he resigns by notice in writing addressed to the Chairman;
- (b) if he is removed;
- (c) if his term of office expires;
- (d) if he dies;
- (e) if he becomes insane.

Tenure of Members of the Board.

4. A member of the Board shall hold office for a period of three years, and may be subject to renewal by the Governor for another final term of three years.

Removal of Members of the Board.

5. The Chairman or a member of the Board may be removed from office by the Governor, without prejudice to the generality of Section 4, if the member:

- (a) has been unjustifiably absent for two consecutive meetings without the required consent;
- (b) has been convicted of any offence involving or necessarily implying fraud or dishonesty;
- (c) is incapacitated by physical or mental illness from performing his function as a member;
- (d) has interest in the Agency or as otherwise in the opinion of the Governor, is likely to affect the discharge by him of his function as a member; and
- (e) for any other reason in the opinion of the Governor, or if such member is unfit to continue as a member of the Board.

Remuneration.

6. The non-ex-officio members of the Board shall be paid such allowances as may be determined by the Governor from time to time.

Resignation of Chairman of the Board.

7. The Chairman of the Board may resign his appointment by a letter addressed to the Governor.

Functions of the Agency.

8.(1) The Agency shall-

- (a) control outdoor structures to be used for signage and advertisements;
- (b) issue licences and permits for the construction and placement of outdoor structures in any part of the State;

- (c) protect the environment from potential adverse impact from visual blights;
- (d) control the number, size and location of outdoor structures;
- (e) ensure that outdoor structures are soundly and carefully designed, erected, modified, maintained or removed when no longer in use to avoid potential damage to lives and property;
- (f) ensure that outdoor structures are compatible with surrounding land use and environment and further ensure the beautification of the immediate surrounding and vicinity of the advertisement;
- (g) control the pasting and display of posters on public structures and highways;
- (h) organize the procedure to regulate the ownership and operation of outdoor structures for the purpose of signage or advertisements under specific regulations as contained in this Law;
- (i) reject, revoke or modify a permit, if found to be in violation of any of the provisions of this Law or the conditions for its grant;
- (j) prepare and keep all records related to the issuance and denial of outdoor structures permit as well as appropriate general records;
- (k) monitor and inspect through its Monitoring Unit any outdoor structure and verify its compliance with this Law; and
- (l) establish a data-base of all the outdoor structures used for signago and advertisement, their owners and operators as well as their location and the reason for the operation.

9. (1) There shall be transfer of officers to the Agency and such shall be in accordance with procedure applicable in respect of the transfer of officers in Civil Service of the State and Local Government, and such officers shall serve on terms determined by the Agency.

Staff of the Agency.

(2) The Agency shall have power to -

- (a) employ staff as it may consider necessary for the purpose of carrying out its functions under this Law;
- (b) determine the remuneration for its staff in accordance with what is obtained in the State Civil Service;;
- (c) promote and exercise disciplinary control over its staff; and
- (d) recommend the appointment, termination or dismissal of persons within the Agency, including the promotion and confirmation of appointment as well as exercise any other disciplinary control.

10. The Director General of the Agency shall be responsible for the implementation of the decisions of the Board and for the day to day administration of the Agency.

Director General of the Agency.

11. The Secretary to the Agency, shall be appointed by the Governor, shall keep the records, conduct the correspondence of the Board and perform such other duties as the Director General may direct.

Secretary to the Agency.

- Appointment of Agents and Special Committees. 12.(1) The Agency may, with the approval of the Board –
- (a) appoint special committee amongst its members either to manage or advise on matters concerning investigation, initiation, administration or progress of any project or scheme which the Agency may undertake; and
 - (b) appoint agents, consultants or contractors from time to time as the Agency may deem fit to exercise or perform any of the powers or duties conferred or imposed upon the Agency, or to provide professional services to the Agency.
- Appointment of Consultants by the Board. 13. (1) The Board may, with the approval of the Governor, appoint a Consultant to the Agency for both the State and Local Governments in their joint exercise of powers, who shall be a technical partner to the Agency.
- (2) The Agency, through a Memorandum of Understanding with all the Local Government Chairmen in the State, shall be empowered to delegate to a Consultant the collection of revenue in respect of outdoor structures, signage, hoarding and advertisement on their behalf.
 - (3) The Agency may delegate to the Consultant any other function as it deems fit.
- Functions of Consultants. 14. The Consultant shall advise the Agency and make recommendations on all matters relating to the regulation of outdoor structures and their uses for the display of signage and advertisement and any other connected matters.
- Financial Provisions. 15.(1) The funds of the Agency shall comprise of –
- (a) such money as may be appropriated and, or granted to the Agency by the State Government;
 - (a) all sums, debentures, investments or other properties vested in the Agency;
 - (b) such money raised by loan under the powers to borrow vested in the Board by this Law;
 - (c) all money which may vest in the Agency under any enactment or law;
 - (d) all fees, charges and tariffs for services rendered by the Agency; and
 - (e) all other sums accruing to the Agency from any other source.
- (2) The funds of the Agency shall be administered by the Agency in such manner as provided by the Financial Regulations of the State and in particular the Agency shall –
- (a) on the advice of the Accountant-General of the State, establish and maintain separate accounts from which shall be defrayed all expenditure incurred by the Agency; and
 - (b) apply all funds received in accordance with such conditions as may be attached to their release.
- Fund Allocation Committee. 16. The Governor shall set up a Committee to be known as the Fund Allocation Committee (FAC), which shall determine the sharing formula of the revenue to be allocated to the State and each Local Government from the total revenue of the Agency.
- Power to borrow money. 17. The Agency may, with the approval of the State Executive Council borrow, whether by way mortgage or otherwise, such sums of money for and in connection with the exercise of its functions.

Bank Account.

18. The Agency shall operate bank accounts for its funds with a reputable bank or banks in the State and the signatories to the account shall be the Secretary of the Agency and the head of accounts subject to confirmation by the Director-General.

Supervision of the Agency.

19. The Agency shall be under the supervision of the Commissioner charged with responsibility for Information.

Collection of Tariffs and Charges.

20.(1) The Agency shall have power to charge commercial tariffs, which may vary from area to area, and also make direct charges on users for structures and signages.

(2) Notwithstanding the provisions of any Law, any person who fails or neglects to pay any tariffs, fees or charges shall be deemed to be a debtor and such debts may be recovered by a civil action in the appropriate court.

(3) A debtor shall be liable for the Agency's legal fees for enforcing or realizing the debt as well as any other costs incurred by the Agency in enforcing the debt against the debtor.

21. The Agency shall prepare, not later than 31st day of March in each year, an account of the expenditure and income for the preceding financial year.

Annual Accounts and Audits.

22.(1) The Agency shall keep proper accounts in respect of its revenue and expenditure and shall, within three months after the end of each financial year, prepare an annual statement of account showing its financial position.

(2) The annual statement of accounts shall be audited by an Auditor appointed by the State Auditor-General for Local Governments.

(3) As soon as the annual statement of accounts has been audited, the Auditor-General of Local Government shall forward copies of same together with copies of audited report to the State Government, the Local Governments and the House of Assembly.

Quarterly Reports.

23. The Agency shall submit quarterly report of its activities to the State, the Local Governments and the State House of Assembly.

Annual Report.

24. The Agency shall, not later than the end of March of each year, submit the report of its activities for the previous year, to the State and the Local Governments.

Fees.

25. The Agency shall prescribe the amount to be paid as fees and charges within the different zones for mounting of outdoor structures, as well as the necessary charges for amendment of the existing structures subject to the approval of the Board; and review from time to time the fees and charges contained in the regulations made pursuant to this Law.

Registration and Permits.

26. (1) Every outdoor structure owned by a corporate entity shall be registered by its owner and such owner shall provide his registration number as a reference with the application for a permit.

(2) The information required for the outdoor structure and the application thereon shall be incorporated within the regulations made pursuant to this Law.

(3) Every registered outdoor structure shall have a registration code provided by the Agency.

(4) all structure shall be erected with its registration code being duly sealed or mounted on it.

(5) The following structures shall require registration –

- (a) structures for free-standing portable signs – (including any sign on a standard, column or A-frame boards fixed to its own self-contained base which may be moved manually or temporarily attached to a permanent free-standing sign;
- (b) structures for billboards including any signage structure designed and intended to provide a leasing advertising copy area where the copy can be periodically replaced, typically by the use of preprinted copy pasted or otherwise mounted onto the copy area;
- (c) structures for billboards of the "spectacular" type, with over 20 square metres of area;
- (d) structures for roof sign including any sign which is entirely upon, or above the roofline or parapet of a building;
- (e) structures for wall sign including any sign painted or posted on a wall;
- (f) structures for furniture or statue type of sign, including structures, kiosks supporting outdoor advertising or signage; and
- (g) structures for temporary signs, including any permitted, designed intended to be displayed for a short period of time.

(6) Any such sign shall be recorded using the form and the attachment referred to in the regulations made pursuant to this Law.

(7) The permit required by the Agency shall be issued upon the payment of the prescribed fees, and shall be renewed annually.

(8) Each structure shall bear, at its base, the registration number of the owner as well as the permit number of the structures.

Structures requiring
Special Permit.

27. The following structures shall require special permit –

- (a) structures that exceed the permissible number per the specifications provided in the regulations made pursuant to this Law;
- (b) structures that are illuminated by flashing lights, bare bulb or not conforming to the scope of illumination that is provided in the regulations made pursuant to this Law;
- (c) the use of mobile trailers or vehicles for the sole purpose of advertising; and
- (d) any other structure that may be determined by the Agency.

Qualification for
operation.

28. No person shall establish or operate any billboard or commercial advertisement without being a member of a recognized advertising body except such a person is not carrying on the business of outdoor advertising.

Application for Permit
or renewal of permit

29. (1) Every application for a permit or for the renewal of a permit shall be addressed to the Agency.

(2) An application for a permit or for the renewal of a permit shall be in the form specified by the Agency.

(3) The fees payable for the issuance or for the renewal of a permit shall be determined from time to time by the Agency and shall be paid at the time the application for the issuance or renewal of a licence is made.

30. (1) A Certificate of Registration shall be issued to the applicant which will entitle him to apply for a permit for ownership.

Certificate of Registration.

(2) The terms and conditions on the permit shall constitute a binding agreement between the Agency and the recipient of the permit.

(3) A registration number shall be assigned to the holder of the Certificate or Registration, and this shall be used for any correspondence or reference with the Agency.

(4) Every Certificate of Registration shall be renewed annually at a lower fee than the initial payment.

(5) The applicant shall complete the prescribed application form and supply the Agency with all necessary information, additional documents and accompanying materials required.

31. It shall be unlawful for any person to erect, construct, enlarge or structurally modify an outdoor structure or operate any structure for signage or advertisement, where such a person is operating as a Corporate Advertisement Agent, without first being registered by the Agency.

Requirement to register as Owner of a Structure.

32. (1) Any structure for official, directional or warning signs erected or maintained by the Federal or State authorities, or by Local Government authority thereof, or by any railroad, public utility or similar authorized body concerned with the protection of public health or safety shall not be subject to any of the provisions set out in the regulations made pursuant to this Law.

Outdoor Structures not requiring permit.

(2) Any erected, constructed, or affixed structure shall comply with this Law.

(3) Structures for signs or billboards mandatory under the laws of Federal Republic of Nigeria or the State Laws shall be as authorized by the Agency.

33. (1) Owners and operators of existing structures shall complete and submit the prescribed registration form with the Agency and apply for the permits required by this Law.

Existing outdoor structures.

(2) Where an existing structure does not conform with the requirements and standards under this Law, the Agency shall notify the owner to remove such within 30 days of receipt of notice, failing which the Agency shall direct the removal of same at the expense of the owner.

(3) Where an existing structures is not registered within a period of three months following the enactment of this Law, the Agency shall direct the removal of same at the expense of the owner.

(4) All existing structures which do not conform with the requirements of this Law shall be demolished at the expense of the owner.

34. (1) Every residential unit, visible from the public highway, shall be identified by a street number, not to exceed 0.30 square metres in area.

Approval of outdoor Structure for Signage.

(2) Every non-residential building or group of buildings shall be identified by a street number, visible from adjacent streets, not to exceed 0.3 square metres in area.

(3) The signs indicated in Subsection (1) and (2) of this Section shall not be counted as a part of the total sign area permitted for the building or groups of buildings and shall not require a sign permit.

35. (1) All structures used for signage and not expressly permitted by this Law shall be prohibited, except signs that are less than half a square metre in area which shall be exempted from the requirement of this Law.

Prohibited structures, signage or contents.

(2) The following signs are prohibited –

- (a) signs with unethical or obscene contents;
- (b) illegal signs that are not in conformity with Federal, State, or Local Government Laws, Rules or Regulations;
- (c) the use of scrolling devices, moving or flashing characters for advertising on any vehicle;
- (d) the erection, attachment or painting of signs upon fences, rocks or natural feature; provided such is done in educational or religious institutions ;
- (e) outdoor structures of any classification installed, erected or attached in any form, shape or manner to roof fire escape or any door or window giving access to any fire escape.
- (f) abandoned signs;
- (g) fly posting;
- (h) outdoor structures obstructing pedestrian or vehicular visibility or otherwise interfering with the safe operation of vehicles or the safety of pedestrians; and
- (i) a trailer, or any other vehicle as a stationary billboard.

Offences and Penalties.

36.(1) Any person who violates any provision of this Law, or who violates or fails to comply with any Regulation or Order, or falsifies plans or statement or information filed hereunder; or who shall continue to display a sign or billboard, L.E.D. Screens, post any bills, posters, signs, panels, banners, stickers and other advertising materials and messages on trees, electricity poles, road directional signs, road dividers, flyovers, bridges, walls and rocks or any unauthorized surface whatsoever, is guilty of an offence and shall pay a fine as may be prescribed under the provisions of this Law.

(2) A fine of N10,000 (Ten Thousand Naira) for each week during which the violation continues shall be imposed up to a maximum of four weeks.

(3) Where the infringement persists beyond four weeks or the offender fails to pay the fine, the Agency shall order the removal of the structure at the cost of the owner.

(4) Where an offender fails to pay the fine within the stipulated period, he shall be guilty of an offence and liable on conviction to a term of imprisonment not exceeding two months or a fine not less than N50,000.00 (Fifty Thousand Naira).

Power to make regulations.

37. The Agency shall have power to make and modify regulations from time to time to enforce the provisions of this Law; Provided such are laid before the House of Assembly.

Permissible outdoor Structures.

38. The following are permissible outdoor structures that may be regulated by the Agency –

- (a) on-premise and off-premise signs and billboards;
- (b) lamp post or pole-mounted advertisement;
- (c) illuminated lighting devices used in conjunction with on-premise and off-premise signs and billboards;
- (d) decorative flashing lights, banners, posters, pennants, strings of lights, ribbons, streamers for advertising purposes;
- (e) portable signs, including but not limited to "A-Frame" signs and air activated attractions and devices;

- (f) direction signs, including those pertaining to public and private addresses;
- (g) all inflatable signs (i.e. advertising balloons);
- (h) furniture advertisements;
- (i) all political signs;
- (j) L.E.D. screens; and
- (k) all religious signs.

39. Without prejudice to the provisions of any other law in the State, the provisions of this Law shall prevail to the extent of the inconsistency. Conflicts.

40.(1) In this Law, unless the context otherwise requires – Interpretations

"Abandoned structure" means a sign which is not supported properly or which no longer correctly stands but advertises –

- (i) a bona fide business, lessor, owner, product or activity conducted; or
- (ii) a product available on the premises where the sign is displayed.

"Area of Copy" means the area of the largest single face, continuous perimeter composed of square, area rectangles or circles, which encloses the extreme limits of the advertising message, announcement or decoration of a wall sign;

"Area of Sign" means the largest single face of the sign within a perimeter which forms the outside shape, but excluding the necessary supports or uprights on which the sign may be more than one section or module, all areas totaled. Any irregular-shaped sign areas shall be computed using the actual sign surface. In the case of wall signs the area of copy will be used;

"Board" means the Board of Directors of the Agency;

"Commissioner" means the State Commissioner or officer designated and charged with the responsibility of Environment or Information;

"Directional sign" means any sign which serves to designate the location or direction of any place or area. This includes, but is not limited to, such signs as those identifying restrooms, telephone, parking area, entrances and exits;

"Flashing Sign" means any sign which contains an intermittent or flashing light source or which includes the illusion of intermittent or flashing light by means of animation or an externally mounted intermittent light source, not including changeable message signs;

"Frontage" means the length of the property line of any one premises parallel to and along each public right-of-way it borders;

"Governor" means the Governor of Cross River State;

"Grade" means the elevation of the street closest to the sign to which reference is made, measured at the street centerline;

"Height of Sign" means the vertical distance measured from the grade at the street right-of-way line where the sign is located to the highest point of such sign or structure;

"Illuminated Sign" means a sign, which is lighted by an artificial light source, either directed upon it or illuminated from an interior source;

"L.E.D." means Light Emitting Diode;

"Multi-faced Sign" means a sign with copy on two or more faces that are legible from more than one direction;

"Non-conforming Sign" means a sign that does not meet Code Regulations;

"On-premises Sign" means any sign identifying or advertising a business, person, activity, foods, products or services located on a premises where the sign is installed and maintained;

"Outdoor Structures" means any structure free standing or mounted in such a way that it offers a display of a sign or advertisement;

"Owner or Operator" means the actual person or corporation that owns and operates a structure on its behalf or on behalf of a third party;

"Projecting Sign" means a sign, normally double faced, which is attached to and projects from a structure or building fascia;

"Roofing Sign" means a sign erected upon, against or above a roof;

"Sign" means any emblem, painting, banner, pennant, placard, design identification, description, illustration, illuminated, or non-illuminated to advertise, identify, convey information or direct attention to a produce, service, place, activity, person, institution, business including any permanently installed or situated merchandise, and also include all sign structures;

"State" means Cross River State"

"Swinging Sign" means a sign installed on an arm or mast or spar that is not permanently fastened to an adjacent wall or upright pole;

"Wall Sign" means a sign attached to the wall or a building with the face parallel to the plane of the building wall and includes signs painted directly on a wall.

Short Title/Commencement.

41. This Law may be cited as the Cross River State Signage and Advertisement Agency Law, 2011, and shall come into fore on the 27th of May 2011

SCHEDULE

Quorum. 1. The Quorum of the Board shall be one-quarter or eight members.

Meetings of the Board. 2. (1) The Board shall meet at least once every two months for the dispatch of business at such place and time as the Chairman may determine.

(2) A special meeting of the Board may be summoned at the request of the Chairman or by a requisition notice signed by at least eight members.

(3) All meetings of the Board shall be summoned by the Secretary.

(4) The Chairman shall preside at any meeting of the Board but in his absence the Board shall elect one Local Government Chairman present to preside.

(5) The Chairman or the member presiding in his absence shall have a vote and in the case of an equality of votes, a second or casting vote.

(6) The Director General and the Secretary of the Agency shall be in attendance at all meetings of the Board and take part in its proceedings and the Board may also require any of its Officers or servants to attend such meeting and take part in the proceedings, but neither the Director General, the Secretary nor any of the officers or servants of the Agency attending its meeting shall have a right to vote on any matter.

3. The validity of any proceedings of the Board shall not be affected by any vacancy in the membership of the Board or any defect in the appointment of a member or by reason that a person who is not entitled to do so took part in the proceedings.

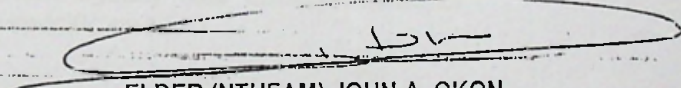
Validity of Proceedings of the Board.

4. (1) A member of the Board shall obtain a written consent of the Chairman for any reason requiring his absence from a scheduled meeting.

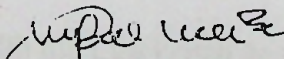
General considerations for absence from a Meeting.

(2) The Chairman of the Board shall obtain a written consent of the Governor for any reason requiring his absence from a scheduled meeting.

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 (NTUFAM) JOHN A. OKON
CLERK OF THE HOUSE

I assent


SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 24th day of May 2011



CROSS RIVER STATE OF NIGERIA

LAW NO. 5 (2012)

A Law to regulate Imposition of Fees and Charges for certain services undertaken by the Cross River State Government and for matters connected therewith. Long Title.

() Commencement.

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

1. (1) From the commencement of this Law and notwithstanding the provision of any other Law to the contrary, the Commissioner shall have power to make regulations prescribing or adjusting the charges and fees applicable in respect of any service undertaken by government for which a charge or fee is payable. Power to make Regulations Prescribing Charges and Fees.

(2) Any regulation made pursuant to subsection (1) above shall be effective upon being laid before the House of Assembly for its consequential resolution.

2. Any Ministry, Department or Agency of government that intends to charge a fee for any service, or adjust existing fees or charges, shall make a request, in writing, to the Commissioner who upon consideration may issue and publish the regulations in a Gazette as appropriate. Request to Commissioner for Regulations.

3. All fees and charges under this Law may be reviewed after every 2 years and such review shall be published in a Gazette. Review of Fees and Charges.

4. In this Law - Interpretation.

"Commissioner" means the Commissioner charged with the responsibility for finance;

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

"Service" means action or endeavour by a government agency that delivers value or utility on request to a member of the public to meet a specific need.

"State" means Cross River State.

5. This Law may be cited as the Cross River State Imposition of Fees and Charges Law, 2012 and shall come into force on theday of2012. Short Title and Commencement.

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.

30-7-12
ELDER (BARR) BASSEY EKPENYONG
CLERK OF THE HOUSE

I assent

[Signature]
SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this *5th* day of *December* 2012



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CROSS RIVER STATE NOTICE No. 13

Page

The following is published as Supplement to this *Gazette*:

A Law to make provision for the regulation and control of Pool Betting businesses in the State and for purposes connected therewith **PART C**

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CROSS RIVER STATE OF NIGERIA
EXECUTIVE BILL

*Sponsored by: Hon. Alex Abang Ebu
Boki I - House Leader*

A BILL
FOR

A Law to make provision for the regulation and control of Pool Betting businesses in the State and for purposes connected therewith.

(20th August, 2009)

BE IT ENACTED by the Cross River State House of Assembly as follows:

1. Upon the commencement of this Law, no person shall carry on the business of Pool Betting in the State except in accordance with the provisions of this Law.

(2) The Chairman may upon application made in the prescribed form accompanied with the appropriate non-refundable fee and on payment of the appropriate licence fee, issue a licence to any person for the carrying on of a Pool Betting business in the State as a Proprietor or as a Pool Agent.

(3) A licence shall be in such form and subject to such general and special conditions as the Chairman may prescribe or impose.

(4) The Commissioner may at any time grant any person exemption from any prescribed condition.

(5) The Chairman may at any time revoke any licence if he is satisfied that there has been a breach of any condition of such licence.

(6) Every licence shall be valid for twelve months from the date of issue and may on payment of the prescribed fee be renewed for a further period of twelve months from the first issue or the last renewal thereof as may be directed by the Chairman; and the issue, renewal, refusal to issue or renew and the revocation of any licence may be undertaken by the Chairman who shall not be required to assign any reason for such issue, renewal, refusal or revocation.

(7) The fee for application, license and renewal shall be as may be prescribed and revised by the Commissioner from time to time.

Long Title.

Commencement

Enactment.

Issue, renewal
and revocation
of licences

Closure of Pool Office

2. (1) The Chairman may by notice in writing, order the closure of a Pool Betting Office for any period of time if he is satisfied that the licensee thereof is carrying on business in contravention of the provisions of this Law or of the regulations made under this Law or of both.

(2) The notice required by sub-section (1) of this section to be given shall state precisely the grounds for such closure.

(3) A licensee who is aggrieved by the order of the Chairman under sub-section (1) of this section shall first make an objection in writing to the Board requesting the Board to review the order. Where he is not satisfied with the decision of the Board, he may appeal to the High Court against the decision of the Board order.

(4) Any person who, without lawful excuse, reopens any office after its closure under the provisions of this Law when his objection or appeal, if any, has not been determined in his favour commits an offence and liable on conviction to a fine of N100,000.00 or two years imprisonment or both.

Prohibition of pool betting without licence

3. (1) No person shall, under any form of pretence or deception or by any device, contrivance or any other means whatsoever, carry on in the State a Pool Betting Business without a licence under this Law and no such person shall print, publish, distribute or cause to be printed, published or distributed in the State any paper or do or caused to be done in the State any other thing for the purpose of the business of Pool Betting or any other purpose incidental thereof.

(2) Any person who contravenes the provisions of sub-section (1) of this section commits an offence and shall be liable on conviction to a fine of N100,000.00 or two years imprisonment or both.

Placing of stakes or bets with unlicensed proprietors etc. prohibited

4. (1) No staker in the State shall place or cause to be placed any where in the State either on behalf of himself or of any other staker any stake or bet in any pool betting conducted by any person or agent who to the knowledge of such staker has not been issued with a licence under this Law, nor shall any proprietor or his principal agent or other representative issue any coupon to any such person or his agent for the purpose of conducting pool betting.

(2) Any person who contravenes the provisions of sub-section (1) of this section commits an offence and shall be liable on conviction to a fine of N10,000.00 or six months imprisonment or both.

License proprietor to exhibit licence outside office

5. (1) Every licensed Proprietor shall cause his licence to be exhibited in a conspicuous position within his head office in the State and shall cause to be exhibited in a conspicuous manner outside such office and also outside each of his branch offices within the State, a sign-board

showing the name in which he has been licensed and indicating the fact that such licence has been issued under this Law.

(2) Any Proprietor who fails to comply with the provisions of sub-section (1) of this section commits an offence and shall be liable on conviction to a fine not exceeding N50,000.00.

6. (1) Every Proprietor or Pool Agent desirous of carrying on pool betting business in the State shall register with the Board.

Registration of proprietor and pool agent.

(2) Application for registration of a Proprietor or Pool Agent shall be made to the Chairman in writing in the prescribed form and shall be accompanied with a fee as prescribed by Regulation made by the Commissioner.

(3) Registration shall be subject to such general and special conditions as the Chairman may prescribe or impose.

(4) The Chairman shall, if satisfied that all the conditions have been complied with, issue a certificate of registration.

(5) The Chairman may at any time revoke any certificate of registration if he is satisfied that there has been a breach of any condition of registration.

(6) Unless revoked under sub-section (5) of this section, a certificate of registration shall remain valid for one year from the date of issue and may on payment of N50,000.00 and N15,000.00 for a Proprietor and Pool Agent respectively be reviewed for a further period of one year.

7. (1) Any Proprietor carrying on a Pool Betting business who fails to register or renew his registration in accordance with section 6 of this section commits an offence and liable on conviction to a fine of N500,000.00 or imprisonment for a term of five years or both.

Penalty for failing to register.

(2) Any Pool Agent carrying on a Pool Betting business who fails to register or renew his registration in accordance with section 6 of this section commits an offence and liable on conviction to a fine of N200,000.00 or five years imprisonment or both.

8. (1) Subject to the provisions of this Law, a Proprietor shall pay tax at the rate of N20,000.00 per week on his Pool Betting business.

Poll betting tax.

(2) Every pool winning shall be subject to 5% withholding tax which shall be deducted at source by the Proprietor or Pool Agent and remitted to the Government, through the Board.

(3) The tax imposed on a Proprietor under this section shall be remitted to the Board by such Proprietor in such manner as may be prescribed.

Appointment of principal agent.

9. (1) Where the Head Office of a Pool Betting business is situated outside the State, the Proprietor shall ensure that his checking centres are within the State and shall also appoint or cause to be appointed a Principal Agent who shall reside in the State; and such appointment shall be made within thirty days after the issue to the Proprietor of a licence.

(2) The Proprietor shall furnish the name and address of a Principal Agent appointed pursuant to sub-section (1) of this section to the Chairman.

(3) A Proprietor who defaults in complying with the provisions of sub-section (1) of this section commits an offence under this Law and shall be liable to a fine of N500.00 for every day after the period specified in sub-section (1) of this section during which the default continues or to imprisonment for six months or both.

Unpaid tax to form a lien or charge, etc.

10. Until paid the tax due from a Proprietor under section 8 of this Law shall form a lien on and a charge upon the entire assets of the Pool Betting business and of the Proprietor or his estate or both and shall have priority over all claims of any other person.

Power or duty of a proprietor to be exercised or performed by a principal agent.

11. (1) For the purpose of this Law any power exercisable by, or duty imposed on, a Proprietor shall be exercised or performed by a Principal Agent appointed pursuant to section 9 of this Law.

(2) The powers conferred or the duties imposed on a Proprietor under the provisions of this Law (except powers or duties which by their nature cannot be exercised or discharged by a Principal Agent may be exercised or discharged by the Principal Agent to such Proprietor if the Proprietor is not resident within the State; and the act or omission of the Proprietor shall be deemed to be the act or omission of such Principal Agent and he may be proceeded against accordingly.

Proprietor to keep records and books of account.

12. (1) Every Proprietor shall keep such records and books of account in respect of Pool Betting business carried on by him in the State as may be required by the Chairman and shall enter therein true and regular accounts of all moneys received by him in respect of such business.

(2) A Proprietor shall, if required so to do by the Chairman by notice in writing, produce for examination, within such time as may be specified in the notice, the books of account referred to in sub-section (1) of this section and any other document relating to the Pool Betting business and shall at all reasonable times give all necessary facilities to any person authorized in that behalf by the Chairman to inspect or audit such books.

Proprietor to render returns to the Board.

13. (1) Every Proprietor shall make such returns to the Board and keep such records as may be prescribed.

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(2) Returns made under this Law or any regulations made thereunder shall, for the purpose of this Law, be available only to the Board and to persons authorized by it.

14. (1) Every person applying for the first time after the coming into force of this Law for a licence to operate a Pool Betting business in the State shall at the time of application make or cause to be made a cash deposit with the Board in the sum of N500,000.00 and in addition, give to the Board a banker's guarantee in the sum of N1,000,000.00.

Deposit to be made as security for payment of tax and winnings.

(2) For the purpose of sub-section (1) of this section, whenever the Board applies any cash deposit to meet the liability of a defaulting Proprietor, the Proprietor shall upon notice in writing to him that the cash deposit had been so applied, be liable within ninety days thereafter to make a further cash deposit with a view to raising the balance then outstanding to the original amount of cash deposit required by this Law.

(3) Where a Proprietor who has made or caused to be made a cash deposit and a banker's guarantee fails to remit tax in accordance with the provisions of this Law or any regulations made thereunder or fails to pay to winners proved winnings in respect of any staking made in the State, the Board may, after giving notice in writing to the proprietor, apply the cash deposit in whole or in part to meet the amount due to the Board in the first instance and to winners as at the date of the notice, and where such deposit is insufficient to meet the liability, the Board shall in writing require the banker to satisfy the shortfall in respect of the guarantee given by the banker.

(4) Where a Proprietor ceases to carry on a Pool Betting business in the State, he shall be entitled to a refund of the whole amount of his cash deposit if the cash deposit has not been applied to meet his liability under sub-section (3) of this section or to the balance thereof if the cash has been so applied.

(5) Without prejudice to sub-section (3) of this section the Board may order the suspension from circulation of coupons issued by a Proprietor who fails to pay -

- (a) tax under this Law, or
- (b) proved winnings.

15. Nothing in this Law shall be construed as preventing or precluding a staker from recovering any winning from a Proprietor as a civil debt.

Winning recoverable as civil debt.

16.(1) For the purposes of the Law, the Chairman may by notice in the Gazette appoint a suitable officer of the Board to be an Inspector for such areas as may be specified in the notice.

Inspector.

(2) An Inspector may at all reasonable times enter upon any premises where a Pool Betting business is carried on or where the records relating to the business are kept or where he reasonably suspects that a Pool Betting business is being carried on or such records are kept and inspect, audit, examine such records, documents or books of account or ascertain the amounts recorded as stakers or take copies of entries in the books of account of any Pool Betting business and conduct any other investigation as he may deem fit for the purposes of this Law; and the occupier of such premises shall answer all questions pertaining to these matters, and shall produce such books of account, records or documents as may be required.

(3) The production by an Inspector of an identification card bearing his photograph, name and signed by the Chairman in all Courts and for all purposes of this Law be sufficient evidence of the authority of the Inspector.

(4) No Inspector entering upon any premises for the purposes of this Law shall be liable to be proceeded against in a civil or criminal case or matter for anything reasonably done or omitted to be done by him in the lawful exercise of his powers under this Law.

Obstruction.

17. Any person who obstructs or misleads or attempt to obstruct or mislead or aids or abets any person to obstruct or mislead any Inspector in the performance of his functions, commits an offence and liable on conviction to a fine of N50,000.00 or twelve months imprisonment or both.

Powers to issue search warrants.

18. Any Magistrate who is satisfied on information upon oath that there is reasonable ground to suspect that any person has contravened or is contravening or has failed or is failing to comply with any of the provisions of this Law or any regulations made thereunder may issue a warrant under his hand authorizing any Police Officer or Inspector at any time within one month from the date thereof to enter and search any building or place reasonably suspected as having been or as being used for the purpose of or in connection with the contravention of, or failure to comply with, the provisions of this Law or any regulations made thereunder and to make such inquiries as are deemed necessary, and such person shall produce for inspection by the Police Officer or Inspector named in the warrant, any such books of account, records or documents in his possession or in the building or place and answer any questions relating thereto.

Failure to answer questions or produce books, etc. for inspection.

19. Any person who refuses to answer any question put to him under section 18 of this Law relating to any matter or who fails to produce for inspection any books of account, records or documents in his possession or under his control that he is required to produce for inspection, commits

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an offence and shall be liable on conviction to a fine of N10,000.00 or six months imprisonment or both.

20. (1). Any person who without lawful excuse supplies or causes to be supplied any incorrect statement of account or return by omitting or under-stating the amount of money placed as stakes for any period or knowingly gives or causes to be given any incorrect information in relation thereto shall be guilty of an offence and liable on conviction-

False returns.

(a) to a fine of N100,000.00 or twelve months imprisonment or both; and

(b) to a penalty in a sum double the amount by which the tax payable exceeds the tax paid in consequence of such incorrect statement of account or information.

(2) A certificate under the hands of the Chairman stating the amount of tax due from any Proprietor shall be sufficient evidence thereof.

(3) The Chairman may, in respect of any offence under this section and before the matter goes to court compound the offence, and, if the matter has gone to court, with leave of the court at anytime before judgment, stay or compound proceedings there under.

21. (1). Any person who, with intent to defraud or deceive any other person -

Miscellaneous offences.

(a) forces or causes or procures to be forged any coupon or other documents in respect of pool betting;

(b) alters any number, word, entry or mark on any such coupon or document; or

(c) alters or falsifies any accounts or record or makes or connives at the making of any false or fraudulent entry in any such record or account; or

(d) omits or connives at the omission of any material particular from any such account, book, record or document, commits an offence and liable on conviction to a fine of N10,000.00 or six months imprisonment or both.

(2) No person or group of persons shall acquire monopoly of coupons or staking firms of any Proprietor but such coupons shall be issued without onerous restrictions.

(3) Any person or group of persons imposing any unreasonable condition which restricts or is likely to restrict the issue or circulation of coupons to Pool Agents commits an offence and liable on conviction to a fine of not less than N50,000.00 or twelve months imprisonment or both.

- Penalty for fraud and evasion of tax.
22. Any person who willfully attempts in any manner to evade or defeat the Pool Betting tax or practices or is concerned in any fraudulent act, contrivance or device whether already specially provided for in a written law or not, with intent to evade the payment of such tax commits an offence and liable on conviction to a fine of N50,000.00 or twelve months imprisonment or both.
- Offences by bodies corporate.
23. Where any person convicted of an offence under this Law or under any regulations made thereunder is a body corporate, it shall be liable to the penalties prescribed thereof and in addition, every person who at the time of the commission of the offence being a Director, Chief Executive, Secretary or other Chief Officer of the body corporate consented to the act or omission which constitutes the offence shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.
- Recovery of Tax by action.
- 24.(1) Subject to the provisions of this Law, tax may be recovered in a court of competent jurisdiction by action for a debt due to the Government.
- (2) Proceedings for the enforcement of payment or recovery of tax under this Law may be taken in the name of the Board.
- Offences for which penalty not specified.
25. Where an offence is prescribed under this Law and no penalty is prescribed therefore an offender shall, upon conviction, be liable to a fine of N5,000.00 or four months imprisonment or both.
- Provisions relating to summary conviction.
26. A reference in this Law to a conviction shall be construed as reference to a conviction by a Magistrate's Court and the penalties imposed by or under the provisions of this Law shall be executed or recovered in a summary manner and the said court shall for the purposes of this Law, and except as otherwise provided in this Law, have the necessary jurisdiction.
- Regulations.
27. The Commissioner may make regulations generally for the purposes of this Law and, without prejudice to the generality of the fore-going, may in particular make regulations for all or any of the following matters
- (a) the forms of licences, returns and statements of account;
 - (b) the mode and time for making application for licences and renewal of licences;
 - (c) the fees to be paid for application, registration and the issue and renewal of licences and the subsequent revision of such fees;
 - (d) the terms and conditions under which licences are to be issued;
 - (e) the supply to the Chairman information relating to Pool Betting business;
 - (f) the registration of offices used for Pool Betting business;

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- (g) the distribution and circulation of pool forms or coupons;
- (h) the period in respect of which returns are required;
- (i) the prevention of fraud on stakers or on the public at large on the part of Proprietors, Principal Agents, Pool Agents and their employees;
- (j) prescribing the classes of persons who may not participate in Pool Betting business in the State;
- (k) prescribing offences against any regulation and the penalties therefore;
- (l) prescribing anything which by this Law is authorized or required to be prescribed,

28. Nothing in the Criminal Code against the keeping of a betting house (howsoever worded) shall be deemed to apply to the business of pool betting under the provisions of this Law.

Exclusion of the
Criminal Code
(Cap. C16 Laws
of Cross River
State 2004)

29. In this Law unless the context otherwise requires -

Interpretation.

"Board" means the Board of Internal Revenue;

"Chairman" means Chairman of the Board of Internal Revenue;

"Commissioner" means the Commissioner responsible for Finance;

"Coupon" means any document by means of which a staker makes a bet for the purpose of his participation in Pool Betting;

"Exhibit" together with its grammatical variations and cognate expressions includes exhibiting to an individual;

"Gazette" means the Cross River State of Nigeria Gazette;

"Governor" means the Governor of Cross River State of Nigeria;

"Government" means the Government of the Cross River State;

"Head office" means the principal place of the Pool Betting business registered as such;

"Inspector" means Pool Betting tax Inspector;

"Occupier" means a person in control of premises on which Pool Betting business is carried on and includes an Employee, a Pool Agent, a Principal Pool Agent or any other person connected therewith;

"Office" in relation to a Pool Betting business includes any place being used for the purpose of, or in connection with that business whether or not used for the purpose of, or in connection with any other matter;

"Person" includes a body corporate or un-incorporate;

"Person accountable for tax" means a Proprietor and includes his heirs, executors, administrators, assigns and other successors in title;

"Pool Agent" means a person licensed as a Pool Agent to manage any Pool Betting business in the State;

"Principal Agent" means a Principal Agent appointed under section 9 of this Law;

"Pool Betting business" means any business involving the receiving or the negotiating of stakes or bets placed by way of Pool Betting and includes –

- (a) betting on terms that the winnings of such of those persons as are winners shall be, or shall be a share of, or shall be determined by reference to, the stake money paid or agreed to be paid by those persons, whether the bets are made by means of a totalizator, or by filling up and returning coupons or other printed or written forms or otherwise;
- (b) betting on terms that the winnings of such of those persons as are winners shall be or shall include an amount (not determined by reference to the stake money paid or agreed to be paid by those persons which is divisible in any proportion among such of those persons as are winners;
- (c) betting on the basis that the winners or their winnings may to any extent be at the discretion of the proportion among such of those persons as are winners;
- (d) any business involving the receiving or negotiating of such stakes or bets on behalf of any person whether in any case the person on whose behalf the stake or bet is received or negotiated is within or outside the State; and
- (e) the business of betting at "fixed odds" where as part of, or incidental to, pool betting each of the persons placing a stake or bet knows at the time the stake or bets is placed, the amount likely to be won;

"Prescribed" means prescribed under this Law or the regulations made thereunder;

"Proprietor" means a person licensed as such to manage a Pool Betting business in the State;

"State" means the Cross River State of Nigeria;

"Winning" means the prize won by a staker in a pool betting.

Repeal

30. The Pool Betting Law 1983 is hereby repealed.

Short title

31. This Law may be cited as the Cross River State Pool Betting Law 2009 and shall be deemed to have come into force on the 20th day of August, 2009.



CROSS RIVER STATE OF NIGERIA

LAW NO. 8 (2015)

A Law to make provision for the establishment of the Cross River State Infrastructure Safety and Regulatory Agency and for matters connected therewith. Long Title.

() Commencement.

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

PART I

ESTABLISHMENT OF INFRASTRUCTURE SAFETY AND REGULATORY AGENCY

1. (1) There is hereby established the Cross River State Infrastructure Safety and Regulatory Agency (in this Law referred to as "the Agency"). Establishment of the Infrastructure Safety and Regulatory Agency.

(2) The Agency shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.

(3) The common seal shall be authenticated by the Director-General or any other person so authorized to act on her behalf.

(4) Judicial notice shall be taken of the common seal of the Agency and to be authenticated in accordance with this Law.

2. The Functions and Powers of the Agency shall be to - Functions and Powers of the Agency.

(a) issue permits for use of right of way to all telecommunications operators, electricity generation and distribution companies (gencos and discos);

(b) disconnect and dismantle cables and other infrastructure laid or erected without obtaining the requisite permission from the Agency;

(c) authorize a qualified officer of the Agency to inspect infrastructure for the purpose of determining whether it complies with the provisions of this Law and regulations made hereunder; such inspection shall be between the hours of 8.00am and 5.00pm;

(d) regulate the placing of urban furniture such as telecommunication antennae, mast and towers on land or buildings;

(e) implement rates and fees for permits to erect antennae, masts and towers as may be prescribed by the Board;

(f) compel any person, authority or arm of Government to which this Law applies to disclose information in whatever form relating to public infrastructure and to comply with this Law or regulations made hereunder;

(g) investigate or cause an investigation into whether any person has violated any provision of this Law;

(h) direct any cause of action that will bring the affairs of a Ministry, Department,

Extra-ministerial Department, Agency, Community or Local Government in line with the Law or any templates issued pursuant to the regulations made under this Law;

- (i) be responsible for the safety of all infrastructure erected in the State;
- (j) to design and develop infrastructure aerial map;
- (k) set standard and implement infrastructure safety in Cross River State; and
- (l) liaise with all Federal and International Agencies to implement infrastructure safety and all other infrastructure in Cross River State.

PART II THE BOARD

Establishment of the Board.

3. There is hereby established the Cross River State Infrastructure Safety and Regulatory Agency Board (in this Law referred to as "the Board").

Powers of the Board.

4. The Board shall have power to –

- (a) determine the general policies and guidelines relating to the functions and powers of the Agency;
- (b) subject to the provisions of this Law, the Board may make recommendations to the Commissioner for the review of rules and regulations which relate to the functions of the Agency; and
- (c) do such other things which in the opinion of the Board are necessary or incidental to the efficient performance of the functions of the Agency;

Membership and qualification of the Board members.

5. (1) The Board shall consist of the following members to be appointed by the Governor -

- (a) a Chairman who shall be a person with proven integrity, requisite professional training in any relevant field and a minimum of fifteen years post qualification experience;
- (b) a representative of Ministry of Works who shall be a Certified Engineer of not less than twelve years practice experience;
- (c) Attorney-General or his representative;
- (d) a representative of Ministry of Environment who shall be an Environmental Science Practitioner with not less than twelve years practice experience;
- (e) one retired Civil Servant who is a financial analyst with qualification and work experience in economic planning and development;
- (f) a representative of Ministry of Lands and Housing;
- (g) one civil society activist working in the area of public revenue, infrastructure and expenditure monitoring; and
- (h) four members.

(2) At least, one member of the Board shall be appointed from each of the three Senatorial Districts of the State.

6. The members of the Board shall serve on a part time basis and shall be paid such remuneration and allowances as are applicable in the State Public Service.

Members to serve on part time.

7. (1) Notwithstanding the provisions of Sections 5 of this Law, a member of the Board shall cease to hold office if he -

Cessation of the Membership.

- (a) resigns his appointment as a member of the Board by notice under his hand addressed to the Governor;
- (b) becomes of unsound mind;
- (c) is convicted of a felony or any other offence involving dishonesty or corruption;
- (d) becomes bankrupt or makes a compromise with his creditors; and
- (e) becomes incapable of carrying out the functions of his office either arising from an infirmity of mind or body.

(2) Notwithstanding the provisions of sub-section (1) of this Section, a member of the Board may at any time be removed from the office by the Governor -

- (a) for misbehaviour; or
- (b) if he is satisfied that it is not in the interest of the public for the member to continue in office.

8. (1) The Board shall sit in session at least six (6) times in a year and as frequently as is necessary in situations of emergencies.

Sittings and Meetings of the Board.

(2) The chairman shall preside at all meetings of the Board and in his absence, the members present at such meetings shall elect one of their numbers to preside.

9. No meeting of the Board shall proceed to business unless there is a quorum of 6 members present at a meeting.

Quorum.

10. A member of the Board other than an ex-officio member (that is, paragraphs (b) and (f) of Section 5(1) of this Law) shall hold office for a period of three (3) years and may at the end of such term be eligible for re-appointment to a further term only.

Tenure.

11. At the meetings of the Board, issues requiring a vote shall be determined by a simple majority of votes of the members present and in the case of a tie, the Chairman shall have a casting vote.

Voting at meetings.

12. The validity of any proceedings of the Board shall not be affected by the absence of any member of the Board or any defect in the appointment of a member or any vacancy in the membership of the Board or by reason of a person, not so entitled, taking part in such meetings.

Validity of Proceedings.

13. The Board may appoint sub-committees to advise it or take other actions on any matter which the Board may participate in or any other purposes, (whether general or special) relating to the functions of the Board where such other purposes would be better regulated or managed by means of sub-committees.

Appointment of Sub-Committees

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PART III
MANAGEMENT AND STAFF OF THE AGENCY

Appointment of
Director-General
and other Directors

14. (1) The Management of the Agency shall be headed by a Director -General to be appointed by the Governor on such terms and conditions as the Governor may deem fit.

(2) The Director-General shall be the Chief Executive Officer of the Agency and shall have responsibility for the implementation of the policies and decisions of the Board and the general administration of the Agency.

(3) Without prejudice to the provisions of subsection (2) of this Section, the Director-General shall -

(a) exercise general supervision and administrative control over staff of the Agency; and

(b) direct the activities of the Agency, subject to the directives of the Board.

(4) The Director-General shall hold office for a period of four (4) years and may be re-appointed for another term of four (4) years and no more.

(5) The Director-General shall be a person of proven integrity with requisite professional training in any relevant field and has a minimum of fifteen years post qualification experience and shall serve at the instance of the Governor and maybe removed from office at the Governor's discretion.

(6) the Director-General shall be assisted by Directors to be appointed by the Governor and shall be deployed as heads of departments of the Agency as maybe created.

(7) The remuneration and conditions of service of the Directors shall be the same as that of a Director in the State Civil Service.

Appointment of
Secretary.

15. (1) The Governor shall appoint, from within the State Service a person to serve as the Secretary to the Board and the Agency.

(2) The Secretary, who shall not be a member of the Board, shall be a legal practitioner of not less than eight (8) years post call experience.

(3) The Secretary to the Board and the Agency shall -

(a) keep the records and conduct the correspondence of the Board;

(b) perform such other duties of a secretarial nature as the Board or as the Director-General of the Agency may from time to time direct; and

(c) shall serve as the legal officer of the Agency.

Staff of the
Agency.

16. (1) The Agency may in consultation with the State Civil Service Commission, recruit such number of staff as may be necessary for its operations.

(2) The staff of the Agency may also be drawn on secondment from any Ministry, parastatals or Agency of the State.

(3) The staff of the Agency shall be entitled to salaries and allowances as are applicable in

the State Service and particularly with regards to Pension Law of the State.

(4) The Agency shall have such Departments and Units as may be necessary for its operation.

17. (1) Any person wishing to erect any structure in the form of a mast, tower, plants, antennal etc. shall apply for a permit to relevant agencies of government through the agency created by this Law. Offences.

(2) The Agency shall, in collaboration with relevant bodies, set up a guideline for the erections of such structures.

18. (1) Failure to comply with the provisions of Section 14(1) of this Law shall attract the following - Penalty.

(a) in the case of individuals, a fine of N250,000 (Two Hundred and Fifty Thousand Naira); and

(b) in the case of a corporate organization, a fine of N2,500,000 (Two Million, Five Hundred Thousand Naira).

to (2) Without prejudice to the provisions of subsection (1), the Agency shall have the power to demolish structures without permits from the Agency.

PART IV
FUNDS AND ACCOUNT

19. The sources of Funds of the Agency shall consist of-

Sources of funds.

(a) budgetary provisions;

(a) Levies, Fines and Fees;

(b) Loans and grants to the Agency;

(c) Such revenue as the Agency may derive from its investments and services; and

(d) any other legal source.

20. The Agency shall open and operate an account in any reputable bank approved by the State Accountant-General and all monies received by or on behalf of the Agency shall be paid into the said account and no withdrawal shall be made from the account unless the Cheque or other instrument for such withdrawal has been signed by the Director-General and the Accountant of the Agency or any other officer of the Agency as maybe authorized in that behalf by the Agency.

Bank Account.

21. The Agency shall cause to be prepared not later than 15th September each year, estimates of the recurrent and capital expenditure for the succeeding year.

Annual Estimates.

22. The Board shall cause to be kept such proper accounts and financial records, which shall be audited by Auditors on the recommendation of the Auditor-General for the State.

Accounts and Audit.

Accounts, Audit and Annual Report to be submitted to the House.

23. The Agency shall within 3 months after the end of each financial year, submit to the House of Assembly-

- (a) a report of its activities for the previous year;
- (b) the financial statement and balance sheet for that year; and
- (c) the report of the Auditor-General of the State on the said report.

Borrowing.

24. The Agency may, subject to such terms and conditions as maybe approved by the Governor, borrow such monies as it may from time to time require for the performance of any of its functions under this Law.

2% retention.

25. The Agency shall retain 2% of all revenue generated for monitoring and evaluation of its activities.

PART V MISCELLANEOUS

Contract not requiring seal.

26. Any contract or instrument which would not be required to be under seal if entered into or executed by a person, may be entered into or executed as the case may be, on behalf of the person generally or specifically authorized in that behalf by the Agency.

Immunity of officer or staff of the Agency.

27. An officer or staff of the Agency shall not be personally liable for any act or omission or for any default of the Agency so long as such act, omission or default was done in good faith and in the course of the operations of the Agency.

Representation in Court

28. In any civil action or proceedings, the Agency shall at any time be represented in court by a State Counsel or a Legal Practitioner nominated by the State Attorney-General.

Jurisdiction.

29. Any High Court of the State shall have jurisdiction to determine cases or disputes arising from the operation of this Law.

Regulations.

30. (1) The management of the Agency shall by Regulations upon the approval of the Governor prescribe levies, fines and fees payable by (operators of) telecommunication, electricity generation and distribution companies.

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

(3) Any regulation issued pursuant to subsections (1) and (2) of this Section shall be laid before the House of Assembly for information and a consequential resolution.

Interpretation.

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

“Agency” means the Cross River State Infrastructure Safety and Regulatory Agency;

“Bank” means all types of banks including commercial banks;

“Board” means the Board of the Cross River State Infrastructure Safety and Regulatory Agency;

“Chairman” means Chairman of the Board of the Agency;

“Commissioner” means Commissioner for the Ministry of Lands and Housing

“Director” means the Directors appointed under Section 13 of this Law;

“Director-General” means the Chief Executive of the Agency;

“Governor” means the Governor of Cross River State;

“House of Assembly” means the Cross River State House of Assembly;

“Infrastructure” means telecommunications masts, antennal, towers, and plants, apparatus equipment or work designated for the supply of electrical energy;

“Relevant Field” means law, architect, engineering, environmental urban and regional planning and surveying;

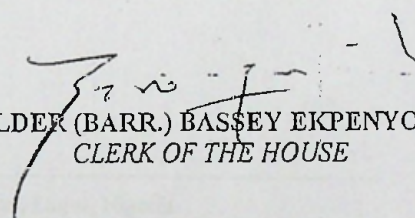
“Right of Way” means the land upon which the masts, antennal, towers, and plants, apparatus equipment or work designated for the supply of electrical energy etc. shall be erected and not the right of passage over it;

“State” means Cross River State of Nigeria.

32. This Law may be cited as Cross River State Infrastructure Safety and Regulatory Agency Law, 2015 and shall come into force on theday of2015.

Short Title/
Commencement.

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

Extraordinary



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Government Notice No. 76

The following is published as supplement to this *Gazette*:

<i>S.I. No.</i>	<i>Short Title</i>	<i>Page</i>
25	Schedule to the Taxes and Levies (Approved List for Collection) Act (Amendment) Order, 2015	B261-265

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TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT,
CAP. T2, LAWS OF THE FEDERATION OF NIGERIA, 2004

SCHEDULE TO THE TAXES AND LEVIES (APPROVED LIST
FOR COLLECTION) ACT (AMENDMENT) ORDER, 2015



ARRANGEMENT OF PARAGRAPHS

Paragraph :

1. Amendment of the Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap T2, Laws of the Federation of Nigeria, 2004.
2. Amendment of Part I to the Schedule to the Principal Act.
3. Amendment of Part II to the Schedule to the Principal Act ..
4. Amendment of Part III to the Schedule to the Principal Act.
5. Amendment of the Schedule to the Principal Act.
6. Citation.

S 1 No. 25 of 2015

**TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT,
CAP. T2, LAWS OF THE FEDERATION OF NIGERIA, 2004**

**SCHEDULE TO THE TAXES AND LEVIES (APPROVED LIST
FOR COLLECTION) (ACT AMENDMENT) ORDER, 2015**

[26th Day of May, 2015] Commence-
ment.

In exercise of the powers conferred upon me by Section 1 (2) of the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004 and all other powers enabling me in that behalf, I, DR (MRS) NGOZI OKONJO-IWEALA, Coordinating Minister for the Economy and Minister of Finance, Federal Republic of Nigeria, hereby make the following Order-

1. The Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004 (in this Act referred to as "the Schedule to the Principal Act") is amended as set out in this Order.

Amendment of the Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004.

2. Part I of the Schedule to the Principal Act is amended by inserting immediately after the existing item 8, a new item 9 as follows-
"9. National Information Technology Development Levy".

Amendment of Part I to the Schedule to the Principal Act.

3. Part II of the Schedule to the Principal Act is amended by-
(a) substituting the existing item 7 with a new item 7 as follows-

Amendment of Part II to the Schedule to the Principal Act.

"7. Business premises registration fees in respect of urban and rural areas which includes registration fees and per annum renewals as fixed by each state"; and

(b) inserting immediately after the existing item 11, new items 12 to 25 as follows-

- "12. Land use charge, where applicable;
- 13. Hotel, Restaurant or Event Centre Consumption Tax, where applicable;
- 14. Entertainment Tax, where applicable;

- 15. Environmental (Ecological) Fee or Levy;
- 16. Mining, Milling and Quarrying Fee, where applicable;
- 17. Animal Trade Tax, where applicable;
- 18. Produce Sales Tax, where applicable;
- 19. Slaughter or Abattoir Fees, where State Finance is involved;
- 20. Infrastructure Maintenance Charge or Levy, where applicable;
- 21. Fire Service Charge;
- 22. Property Tax, where applicable;
- 23. Economic Development Levy, where applicable;
- 24. Social Services Contribution Levy, where applicable; and
- 25. Signages and Mobile Advertisement, jointly collected by States and Local Governments."

Amendment of Part III to the Schedule to the Principal Act.

4. Part III of the Schedule to the Principal Act is amended by inserting immediately after the existing item 20, new items 21 as follows-
 "21. Wharf Landing Charge, where applicable".

Amendment of the Schedule to the Principal Act.

5. The Schedule to the Principal Act is amended by inserting a new Part IV immediately after the new Part III as follows-

"PART IV - HARMONISED TAXES AND LEVIES"

1. Members of the Joint Tax Board (JTB) are to advise the Minister of Finance on determining the amounts payable and review of rates from time to time with due cognisance to changes in economic trends in the country.

2. Collection of the taxes and levies listed in the Schedule are to be harmonised among the State and Local Governments where applicable as follows-

(a) a single Inter-State Road Taxes sticker for any vehicle within Nigeria designed by the Joint Tax Board for all the States and the sticker is to be administered by all the States;

(b) a single Haulage fee payable at the points of loading in the State of departure and a single Haulage fee payable at the points of discharge of the goods which the States are required to set up institutional structure to collect;

(c) Wharf Landing fee collected by the State where there are facilities to administer such fees which may be jointly administered by the State and Local Governments and proceeds from collection shared in line with an agreed proportion;

(d) a single parking permit sticker designed by the JTB and issued by the operators of the parks where vehicles are parked in the course of their journey;

(e) Fire Service levy should be a charge on business premises and corporate organizations only and the Federal Fire Service can only collect fire service levies in the FCT and not in States; and

(f) Road Worthiness Certificate fee should be collected by the state in which the vehicle operates and should be administered by Board of Internal Revenue in conjunction with the appropriate agencies.

6. This Order may be cited as the Schedule to the Taxes and Levies (Approved List for Collection) Act (Amendment) Order, 2015. Citation.

MADE at Abuja this 26th day of May, 2015.

DR (MRS) NGOZI OKONJO-IWEALA, OFR
*Co-ordinating Minister for the Economy
and Minister of Finance*

EXPLANATORY NOTE

*(This note does not form part of the above Order but
is intended to explain its purport)*

This Order amends the Schedule to the Taxes and Levies (Approved List for Collection) Act, pursuant to the provisions of Section 1 (2) of the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004.

758



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CROSS RIVER STATE NOTICE No. 13

	<i>Page</i>
A Law to Make Provisions for the collection of taxes and levies by the State and Local Governments in the State and for matters connected therewith ..	A 43 -A 46

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Assented to this 17th day of April, 2007.



DONALD DUKE
Governor
Cross River State



CROSS RIVER STATE OF NIGERIA

LAW No. 10 of 2007

A Law to make provisions for the collection of taxes and levies by the State and Local Governments in the State and for matters connected therewith

Long Title.

(17th April, 2007)

Commencement.

BEST ENACTED by the Cross River State House of Assembly as follows:-

Enactment.

1. (1) With effect from the date of commencement of this Law, the State Government and the local Governments shall be responsible for collecting the taxes and levies listed in Schedule 1 and 1A of this Law, respectively.

Responsibility for collecting certain taxes and levies.

(2) The Commissioner may, on the advice of the Joint State Revenue Committee prescribe regulations for the enforcement of this Law.

2. (1) Notwithstanding anything contained in any other enactment or law, no person, other than the appropriate tax authority, shall assess or collect on behalf of a Government any tax or levy listed in the Schedules to this Law, and, members of the police force shall only be used in accordance with the provisions of the tax laws.

Assessment and collection of taxes.

(2) A Government shall not appoint any person or body as agent for the purpose of collecting any levy or tax on its behalf, provided that a consultant may be appointed for purposes other than the collection of taxes and levies.

(3) No person including a tax authority shall mount a road block in any part for the purpose of collecting any tax or levy.

(4) No tax or levy shall be assessed, levied or collected by the State unless provided for by law.

(5) No Local Government shall assess, calculate and collect any tax, levy or fee unless such tax, levy or fee has been prescribed under a by-law enacted by the appropriate legislative house.

3. A person who-

Offences.

(a) Collects or levies any tax or levy;

(b) Mounts a road block or causes a road block to be mounted for the purpose of collecting any tax or levy;

In contravention of section 2 of this Law, is guilty of an offence and liable on conviction to a fine of N50,000.00 or imprisonment for three years or both such fine and imprisonment.

A Law for the Collection of Taxes and Levies

A 14. CRS Law No. 10 of 2007 by the State and Local Governments

Interpretation

4. In this Law, unless the context otherwise requires,
 "Business Premises" means the premises of any commercial entity of whatever nature registered with the Corporate Affairs Commission under CAMA.
 "CAMA" means Companies and Allied Matters Act.
 "Commissioner" means the commissioner for Finance of the State.
 "Government" means the State or Local Government.
 "Hoarding" includes billboard.
 "Joint State Revenue Committee" means the Joint State Revenue Committee established under section 92 of the Personal Income Tax Act Cap P8 Laws of the Federation of Nigeria.

"Kiosk" includes any small structure or small selling space in which services are offered or merchandise is sold.

"Levy" include any fee and charge.

"Local Government Roads" means roads built and maintained by a Local Government Council.

"Shop" means building for the conduct of business not incorporated under CAMA.

"State" means Cross River State of Nigeria

"Tax Authority" means,

(a) the State Board of Internal Revenue or a Local Government Revenue Committee; or

(b) a Ministry, Government Department or any other Government body charged with the responsibility for assessing or collecting the particular tax;

"Wrong Parking Charge" means the prescribed penalty for parking on a designated place on which a "no parking" sign has been placed.

Short Title and Commencement.

5. This Law may be cited as the Cross River State Taxes and Levies (Approved List) Law, 2007.

SCHEDULE I
TAXES AND LEVIES TO BE COLLECTED BY THE STATE GOVERNMENT

1. Personal income tax in respect of-
 - (a) Pay-As-You Earn (PAYE); AND
 - (b) direct taxation (self assessment).
2. Withholding tax (individuals only)
3. Capital gains tax, (individuals only).
4. Stamp duties on instruments executed by individuals
5. Pools betting and lotteries, gaming and casino taxes.
6. Road taxes.
7. Business premises registration in respect of--
 - (a) Urban Areas as defined by each State, maximum of-
 - (i) N10,000 for registration; and
 - (ii) N5,000 per annum for renewal of registration
 - (b) Rural areas-
 - (i) N2,000 for registration
 - (ii) N1,000 per annum for renewal of registration
8. Development levy (individual) not more than N100 per annum on all taxable individual.
9. Right of Occupancy fee on land Owned by the State Government in urban areas of the State.
10. Urban Development Tax

SCHEDULE II

TAXES AND LEVIES TO BE COLLECTED BY THE LOCAL GOVERNMENT

1. Shops and kiosks rates
2. Tenement rates .
3. On and off liquor license fees.
4. Slaughter slab fees.
5. Marriage, birth and death registration fees
6. Naming of street registration fee
7. Right of Occupancy fee on lands in rural areas, excluding those collectable by the Federal and State Governments.
8. Market taxes and levies.
9. Motor park levies
10. Domestic animal license fees
11. Bicycle, truck, canoe, wheelbarrow and cart fees, other than a mechanically propelled truck.
12. Cattle tax payable by cattle farmers only.
13. Merriment and road closure levy.
14. Radio and Television License fees (other than radio and Television transmitter).
15. Vehicle license fees (to be imposed by the Local Government of the State in which the car is registered).

A Law for the Collection of Taxes and Levies

A-16 CRS Law No. 13 of 2007 * by the State and Local Governments

- 16. Wrong parking charges.
- 17. Public convenience, sewage and refuse disposal fees.
- 18. Cemetery or burial Permit.
- 19. Religious places establishment and hoarding permit fees.
- 20. Out - door advertisement and hoarding permit fees.
- 21. Haulage Charges on Local Government roads.

This printed impression has been carefully compared by me with the Bill 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.

NTUFAM JOHNACHOT OKON
~~CLERK OF THE HOUSE~~

APPENDIX 3;

**Copy of Cross River State Local Government
Harmonized Levies, Fees and Chargers Law 2015**



~~GOVERNMENT~~
CROSS RIVER STATE OF NIGERIA

LAW NO. 1 2015

A Law to harmonise and prescribe the types of Levies, Fees, and Charges collectible by Local Government Councils in Cross River State and for 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, Local Government Councils in the State shall collect only the categories of levies, fees, and charges listed in the Schedule to this Law. Authority to Collect Levies, Fees, and Charges.

(2) Subject to Section 14 of this Law, no levy, fee, or charge shall be collected by or on behalf of any Local Government Council in the State unless such levy, fee, or charge is specified in the Schedule to this Law.

(3) The Local Government Revenue Committee, constituted in accordance with Section 11 of the Cross River State Revenue Administration Law (2011) shall be responsible for the assessment and review of the amounts of all the levies, fees and charges under its jurisdiction, together with the working committee on harmonization as provided by Section 18 (1) hereof.

2. (1) The Local Government Council shall, prior to the collection thereof, issue a Demand Notice in respect of levies, fees and charges listed in the Schedule to this Law. Demand Notice.

(2) Where an individual or corporate body is liable to two or more of the levies, etc at the same time in any year of assessment, the relevant Local Government Council may issue and serve a single Demand Notice indicating the amount due on each of the levies, etc.

(3) The Local Government Council shall, between the months of January to March each year, issue and serve a demand notice, in the format set out in Schedule II hereto, in respect of levies, fees, rates and charges listed in the Schedule to this Law to the persons liable to pay such levies, fees, rates and charges.

3. The State Joint Revenue Committee shall carry out a periodic review of the levies, fees and charges applied across all Local Government Areas in the State and give such directives as may be necessary to ensure that the difference in amounts chargeable by Local Government Councils in respect of any scheduled levy, etc is minimized. Periodic Review of levies, Fees and charges.

4. Each Local Government Revenue Committee shall ensure that an information notice, chart or banner showing the approved list of levies, fees and charges, their respective amounts as passed into bye-law by the Local Government Council and the expected time of payment is pasted at a conspicuous place in all revenue offices of the Local Government Authority and such other places as the Chairman of the Local Government Council may from time to time determine. Publication of Levies, Fees, Rates and Charges at Revenue Offices.

5. Scheduled levies, fees and charges shall be collected by revenue collectors duly authorized by the Local Government Council in each Local Government Area. Collection of Levies, Fees and Charges.

6. No person, other than a duly authorized Local Government Council staff or revenue agent appointed in accordance with the provisions of this Law shall assess, administer or collect any levy, fee or charge in any Local Government Area in the State. Prohibition of Assessment or Collection of Levies, Fees and Charges by Unauthorized Staff, Agent or Person.

7. (1) If a person disputes an assessment, he may by Notice of Objection in writing apply to the relevant Review of Assessment.

Local Government Council, through the Local Government Revenue Committee, to review and revise the assessment and such application shall state precisely the grounds of objection to the assessment and shall be made within 30 days from the date of service of the notice of assessment or demand notice.

(2) On receipt of the Notice of Objection, the Local Government Revenue Committee shall require the person giving the notice to furnish such particulars and to produce such documents as may be deemed necessary and may summon any person who may be able to give additional information which is material to the determination of the objection, to attend for further examination of the objection.

(3) In the event of any person who has objected to an assessment agreeing with the Local Government Council as to the correct amount chargeable, the assessment shall be amended accordingly and notice of the rate chargeable shall be served upon such person within 30 days of said amendment.

(4) Refund, in the case of over payment or inappropriate payment made by the levy payer to the Local Government, shall be made to the payer within 30 days from the date of determination of the over payment or inappropriate payment.

Validation of Substance over form of an Assessment, Warrant or Notice.	8. No assessment, warrant or notice or other proceeding made in accordance with the provisions of this Law or any other revenue law in force in the State shall be invalidated for want of form, mistake, defect or omission if same is in substance in conformity with this Law and if the person charged or intended to be charged or affected by it is to common intent and understanding, designated therein.
Mode of Payment.	9. Levies, fees and charges due for payment in conformity with this Law, shall be made through Point of Sales (POS) devices and/or such other automated means of payment as shall from time to time be developed for this purpose or through automated direct lodgments into the Local Government Council's designated internally generated revenue bank account
Issuance of Receipt.	10. (1) If payment of a levy, fee or charge is made through automated direct bank lodgment, the bank pay-in teller shall be presented to the Council revenue office and exchanged for an official receipt in the form authorized by the Local Government Council. (2) If payment of a levy, fee or charge is through a Point of Sale (POS) device, a Revenue Collector shall issue an automated receipt directly from the POS device at the time and point of collection.
Identification of Revenue Collectors.	11. All Local Government officials or authorized agents who interact with the general public for revenue collection shall wear uniforms and identification badges with a clear inscription of their names and official capacity. They shall also carry and show a photo identification card duly issued by the Local Government Authority.
Evidence of Authorisation	12. The production by a Revenue Collector of an identity card issued by a Local Government Council clearly setting out his full names and stating that he is authorized to exercise the functions of a Revenue collector for the specified Local Government shall be sufficient evidence that the Revenue collector is duly authorized for the purpose of this Law.
Prohibition of Closure of Roads Blocks.	13. No Local Government official, agent or other person whether or not working for the Local Government, shall mount a road block in any form or permit the blockage or closure of any road or street in any part of the State for the purpose of revenue collection.
Recovery of Levies, Fees and Charges.	14. (1) Without prejudice to the provisions of any law on jurisdiction of courts, the Local Government may institute recovery action against any defaulter at the State Revenue Court or any competent court for the purpose of recovering unpaid or underpaid levies, fees and charges. (2) In entertaining a case of default, the Court shall have power to order the sealing off of any premises, impound or seize or confiscate any moveable property from a defaulter for the purposes of recovering the defaulted levies, fees, charges and fines.

15. (1) Any person who –

- (a) collects or attempts to collect or authorizes the collection of any levy, fee or charge that is not listed in the Schedule to this Law;
- (b) collects or attempts to collect any levy, fee, charge or penalty without due authority and identification;
- (c) mounts a road block or causes a road or street to be closed for the purposes of collecting any levy, fee or charge; or
- (d) assesses or attempts to assess any levy, fee or charge without due authority; commits an offence and shall be liable on conviction to a fine of N50,000 (Fifty Thousand Naira) or imprisonment for six (6) months or to both such fine and imprisonment in addition to recovery of all sums of money so illegally collected.

(2) Any person or agent appointed under this Law for the due administration of levies, fees and charges or employed in connection with the assessment and collection of any levy, fee and charge who –

- (a) demands from anyone an amount in excess of the authorized assessment of the levy, fee and charge;
- (b) fails to remit revenue collected within the period stipulated for automated collections;
- (c) withholds any portion of the revenue collected;
- (d) renders a false return, whether orally or in writing of the amount of revenue collected or received by him;
- (e) defrauds any person, embezzles any levy, or otherwise uses his position to deal wrongfully with the Local Government Council or any member of the public, or steals or misuses Local Government Council documents;
- (f) demands bribe or otherwise compromises on the assessment or collection of any levy, fee, rate and charge; or
- (g) fails to issue correct receipts or issues forged receipts for monies collected commits an offence and shall be liable on conviction to a fine equivalent to 200 (Two Hundred) per cent of the sum in question or imprisonment for a term of six (6) months or to both such fine and imprisonment, in addition to the recovery of all sums of money so collected.

(3) Any person who aids or abets the contravening of any of the provisions of this Law commits an offence and shall be liable on conviction to a fine equivalent to 200 per cent of the sum in question and to imprisonment for a term of 6 months, in addition to the recovery of all sums of money so collected.

(4) Any person who, not being an authorized officer, assumes the name, designation or impersonates the character of an authorized officer or agent shall be liable on conviction, in addition to any other punishment to which he may be liable, to a fine of N250,000.00 (Two Hundred and Fifty Thousand Naira) only or one (1) year imprisonment or to both such fine and imprisonment.

16. (1) Any person who fails to pay a levy, fee, rate or charge due to a Local Government Council under this Law or any other relevant law or bye-law, be liable to pay a sum equal to 2 (two) times the amount for which he is in default.

Liability of Defaulters,
Directors, Manager or
Employee.

(2) Where an offence has been committed under this Law by an incorporated organization, every director, manager, or other employee of the organization who is responsible for the default, also commits an offence and shall be liable on conviction to a fine of N50,000 (Fifty Thousand Naira) only or six (6) months imprisonment or to both such fine and imprisonment.

Enforcement of other Fees, Penalties and User Charges.

17. Nothing in this Law shall be construed as prohibiting a Local Government Authority from enforcing penalties stipulated for breach of its bye-laws or charging fees for the use of Local Government properties, public utilities established and maintained by the Local Government, or services rendered by the Local Government or its officials to particular individuals and organizations.

Administration of Schedule I.

18. (1) Subject to the powers of the State House of Assembly to make laws for Local Government Areas in the State, in order to give force to Schedule I to this Law, the Local Government shall, through a duly enacted bye-law or an amendment thereto, prescribe amounts payable on any or all of the levies, fees, charges and rates listed in the Schedule provided that for this purpose –

- (a) the Local Government Council shall cause an ad-hoc Working Committee to be set up to work in conjunction with the Local Government Revenue Committee in order to harmonize and agree to such amounts payable; and
- (b) members of the ad hoc Working Committee shall not be more than 7 (seven) of which at least 3 (three) shall be women and shall comprise representatives of market organizations including market women organisations, and traders unions and associations.

(2) The bye-law or its amendment so passed will also specify categories of levies, fees and charges payable by businesses as "large scale", "medium scale", "small scale" and "micro scale" as indicated in Schedule I hereto.

Local Government Tax-for-Service Scheme.

19. The Chairman of the Local Government Council shall establish a Tax-for service scheme in the Council under which scheme the Chairman shall set aside a certain percentage of its Internally Generated Revenue (IGR), to provide basic services and amenities to the citizenry within the Local Government Area including its respective market or business environment to enhance and promote enterprises. The modalities for this tax-for-service scheme shall be agreed upon by the Local Government Revenue Committee in conjunction with such other market, community and traditional leaders as shall be appointed by the Chairman of the Local Government Council and their decisions shall be ratified by the Chairman of the Local Government Council.

Re-inforcement.

20. The provisions of this Law are intended to re-inforce and support the application of the Cross River State Taxes and Levies (Approved List) Law No. 4 2007 to the extent that it relates to Local Government.

21. In this Law, unless the context otherwise requires –

"Automated Collection" means the use of Point of Sale (POS) terminals/devices and/or other electronic collection platform;

"Charge" includes an amount collected by the Local Government Council for a service rendered by Council authorized staff or agents of the Council on behalf of the Council;

"Fee" includes an amount collected by the Local Government Council for anticipated services or contracts;

"Levy" includes an amount imposed or collected by compulsion by the Local Government Council which may be legitimately charged by the Council;

"Local Government Officials" include the Chairman, Councillors, officers and other employees of the Local Government Authority;

"Person" includes an individual or body of individual, family, corporate entity, sole proprietor, trustee or executor or a person who carries out in a place an economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income therefrom by way of trade or business.

"State" means Cross River State;

"Tax" includes an amount charged (levied) by the local government council on a product, income or activity;

22. This Law may be cited as the Cross River State Local Government Harmonized Levies, Fees and Chargers Law 2015 and shall come into force on theday of2015 Short Title and Commencement.

SCHEDULE I
LEVIES, FEES, AND CHARGES TO BE COLLECTED BY LOCAL GOVERNMENT COUNCILS

SERIAL NO	REVENUE TYPE
0001	SHOP AND KIOSK Shop; Large Medium Small Very Small Kiosk Container/Temporary Shop Workshop permit for Artisans
0002	ON AND OFF LIQUOR FEES Palm wine tapper/seller Registration Fees Native Liquor Fees On Licence; Large Medium Small Off Licence; Large Medium Small
0003	ABATTOIR AND SLAUGHTER FEES Licence for private abattoir Cow Slaughter Goat/sheep/pigs
0004	Merriment and Road Closure for Entertainment Noise Control Fees Road Closure for Merriment
0005	FOOD LICENCE PERMIT (FOR RESTAURANT, BAKERIES AND OTHER PLACES WHERE FOOD IS SOLD) Large Medium Small
0006	RADIO & TV LICENCE FEES Radio & TV Vehicle Road where the Vehicle is Registered
0007	MARRIAGE BIRTH AND DEATH REGISTRATION Birth Registration Fees Burial Ground Permit Marriage Registration Fees Death Registration Fees Marriage Certificate Fees Local Government Certificate of Origin
0008	NAMING OF STREET REGISTRATION Honorary On Demand

9

MARKETS

- Locked up Stalls
- Block Staffs
- Sheds
- Seasonal Markets (depending on the product)
- Market Hawkers/Tolls and Sanitation

10

MOTOR PARKS

- Entrance Fees (Gate)
- Trucks
- Lorries
- Tankers
- Buses
- Pick Up
- Cars
- Loading Fees
- Tricycle (Keke Napep).
- Motor Cycle

1011

DOMESTIC ANIMAL LICENCE

- Dog Licence

1012

- Bicycle, Wheel Barrow and Cart Fees
- Bicycle, Truck, Canoe, Wheel Barrow
- Cart (Commercial only) Fees
- Bicycle Licence

SIGN BOARD (SIGNAGE) AND ADVERT PERMIT

- Directional Sign Board
- Electric Design Advert
- Wall Print Advertisement
- Bill Boards and Eye Catcher
- Digitalised Boards

0014

TENEMENT RATE

- Value of Property
- N1M - N5M
- N5M - N10M
- N10M - N20M
- Above N20M

0015

CUSTOMARY RIGHT OF OCCUPANCY FEES

(Except those collectible by the Federal and State Government)

SCHEDULE II

..... LOCAL GOVERNMENT COUNCIL
DEMAND NOTICE

NAME _____

SERVICE ADDRESS _____

DATE _____

This Cross River State Government by virtue of Section 7 of the 4th Schedule of the 1999 Constitution and Taxes and Levies (Approved List for Collection) Act CAP T2 Laws of the Federation of Nigeria 2004, and the Cross River State Local Government Harmonised Levies, Fees and Charges Law of 2015 hereby Demand for the amount stated in TOTAL for the relevant years..... upon receipt of this Demand Notice.

PLEASE PROVIDE THIS DEMAND NOTICE INTACT AT THE POINT OF PAYMENT

S/N	REVENUE TYPE	PERIOD	RATE =N=	ARREARS =N=	CURRENT =N=	TOTAL =N=
1.	SHOPS & KIOSKS					
a	Large Shops Rate	Yearly				
b	Medium Shop Rate	Yearly				
c	Small Shop Rate	Yearly				
d	Kiosk	Yearly				
e	Container/Temporary Shop	Yearly				
f	Workshop Permit for Artisans	Yearly				
2.	ON AND OFF LIQUOR LICENCE FEE					
a	Palm Wine Tapper/Seller Reg. Fees	Yearly				
b	Native Liquor Fees	Yearly				
c	Liquor Licence (on): Large Shop	Yearly				
d	Liquor Licence (on): Medium Shop	Yearly				
e	Liquor Licence (on): Small Shop	Yearly				
f	Liquor Licence (off): Large Shop	Yearly				
g	Liquor Licence (off): Medium Shop	Yearly				
h	Liquor Licence (off): Small Shop	Yearly				
3.	ABATTOIR & SLAUGHTER					
a	Licence for Private Abattoir	Yearly				
b	Cow Slaughter Fee per head	Per Head				
c	Goat/Sheeps/Pigs Slaughter per head	Per Head				
4	MERRIMENT AND ROAD CLOSURE					
a	Noise Control Fees per event	Per Event				
b	Road Closure for Merriment per event	Per Event				
5	FOOD LICENCE PERMIT					
a	Restaurant Licence Permit: Large	Yearly				
b	Restaurant Licence Permit: Medium	Yearly				
c	Restaurant Licence Permit: Small	Yearly				
d	Fast Foods Licence Permit	Yearly				
6	RADIO & TV LICENCE FEES					
a	Radio and TV Licence Fee	Yearly				
b	Vehicle Radio Licence Fee	Yearly				

7	MARRIAGE, BIRTH AND DEATH REGISTRATION				
a	Birth Registration Fee per Certificate	Per Cert.			
b	Burial Ground Permit Fee per body	Per Body			
c	Marriage Registration Act Fee per Cert.	Per Cert.			
d	Death Registration Fee per Cert.	Per Cert.			
e	Marriage Certificate Fee per Cert.	Per Cert.			
f	Local Government Certificate of Origin	Per Cert.			
8	NAMING OF STREET REGISTRATION				
a	Naming of Street Honorary	Yearly			
b	Naming of Street on Demand	Yearly			
9	MARKETS				
a	Market Locked up Stalls	Yearly			
b	Market Block Stalls	Yearly			
c	Market Sheds	Yearly			
d	Seasonal Market Per Head	Daily			
e	Hawkers Fee	Daily			
f	Market Tolls & Sanitation	Daily			
10	MOTOR PARKS				
a	Motor Parks Entrance Fees Bus	Daily			
b	Motor Parks Entrance Fees Trucks	Daily			
c	Motor Parks Entrance Fees Lorries	Daily			
d	Motor Parks Entrance Fees Tankers	Daily			
e	Motor Parks Entrance Fees Pick Up	Daily			
f	Motor Parks Entrance Fees Car	Daily			
g	Motor Parks Loading Fees Interstate	Daily			
h	Motor Parks Loading Fees Intraslate	Daily			
i	Keke Napep Loading Fees	Daily			
11	DOMESTIC ANIMAL LICENCE				
a	Dog Licence Fees	Yearly			
12	BICYCLE, CANOES, WHEEL BARROW AND CART				
a	Bicycle, Canoe, Cart and Wheel Barrow Reg.	Daily			
b	Bicycle Licence Fee	Yearly			
c	Wheel Barrow/Cart Licence	Yearly			
13	SIGNBOARD (SIGNAGE) AND ADVERT PERMIT				
a	Directional Sign Board: Large	Yearly			
b	Directional Sign Board: Medium	Yearly			
c	Directional Sign Board: Small	Yearly			
d	Electric Design Advert	Yearly			
e	Wall Print Advertisement	Yearly			
f	Bill Boards and Eye Catcher: Large	Yearly			
g	Bill Boards and Eye Catcher: Medium	Yearly			
h	Bill Boards and Eye Catcher: Small	Yearly			
i	Digitalised Sign Boards: Large	Yearly			
j	Digitalised Sign Boards: Medium	Yearly			
k	Digitalised Sign Boards: Small	Yearly			
14	TENEMENT RATE				
a	Tenement Rate up to 5M Property	Yearly			
b	Tenement Rate up to 10M Property	Yearly			
c	Tenement Rate Up to 20M property	Yearly			
d	Tenement Rate Above 20M Property	Yearly			
	T O T A L				

All enquiries/objections must be made to the following designated phone numbers within 30 days from the date of this Demand Notice -

Tel No 1:.....

Tel No 2:.....

All payments must be made through the relevant Local Government Council designated POS terminals or pay direct platforms in the following Banks -

Authorised Signature_____

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.

Bassey Ekpenyong
ELDER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

I assent

Liyel Imoke
SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this *12th* day of *February* 2015



A Law to establish the Cross River State Environment and carbon emission Board and for matters connected therewith.

TABLE OF CONTENTS

NO.	SECTIONS	PAGE NO.
PART I		
ESTABLISHMENT OF THE BOARD		
1.	Establishment of the Board.	1
2.	Powers of the Board.	1
3.	Functions of the Board	2
PART II		
STRUCTURE OF THE BOARD		
4.	Structure of the Board:	3
5.	Advisory Council.	3
6.	Functions of the Advisory Council	4
7.	Administration and management.	4
8.	Appointment and Composition of the Board.	4
9.	Tenure.	4
10.	Cessation of office.	4
11.	Service of the Board.	5
12.	Remuneration	5
PART III		
SITINGS AND MEETINGS OF THE BOARD		
13.	Meetings of the Board.	5
14.	Quorum.	5
15.	Voting.	5
16.	Validity of proceedings	5
17.	Appointment of sub-committees.	5
18.	Standing orders.	5
PART IV		
FUNDS AND ACCOUNT		
19.	Funds and Account	5
20.	Bank Account	6
21.	Annual estimates.	6
22.	Accounts and Audit.	6
23.	Accounts, Audit and Annual Report to be submitted to the House.	6

PART V
STAFF AND DEPARTMENTS

24.	Staff of the Board,	6
25.	Departments of the Bureau.	6
26.	Training programme/capacity building	7
27.	Power to enter into contracts,	7

PART VI
MISCELENEOUS PROVISIONS

28	Representation in court.	7
29	Jurisdiction.	7
30	Establishment of Mobile Courts.	7
31.	Power to make regulations.	7
32.	Sources of pollution.	7
33.	Interpretation.	7
34.	Short Title and Commencement.	8
	Schedule	9



CROSS RIVER STATE OF NIGERIA

LAW NO. 7 (2016)

A Law to establish the Cross River State Environment and Carbon Emission Board and for matters connected therewith. Long Title.

() Commencement.

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

PART I ESTABLISHMENT OF THE BOARD

1. (1) There is hereby established the Cross River State Environment and carbon emission Board (hereinafter referred to as "the Board"). Establishment of -
the Board.

(2) The Board is a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.

2. The Board shall have powers to - Powers of the Board.

- (a) acquire or take on lease, any interest in land, building or property;
- (b) build, equip and maintain offices and premises for the performance of its functions under this Law;
- (c) prohibit processing and use of equipment or technology that undermines environmental safety and quality;
- (d) conduct investigations on pollution and other degradation of the environment;
- (e) open and operate ordinary and a domiciliary account for the Board ;
- (f) borrow by overdraft or otherwise, with the approval of the Governor, such sums as it may require for the performance of its functions under this Law;
- (g) accept gifts of land, money or other properties upon such terms and conditions as maybe specified by the person or organization making the gift, provided such conditions are consistent with the functions of the Board;
- (h) charge fees for tests, investigations and other services performed by the Board; as approved by the Commissioner for Finance and laid before the House of Assembly;
- (i) develop and promote such processes, methods, devices and materials as maybe useful in carrying out the purposes and provisions of this Law;

- (j) engage such persons and staff as it may consider necessary for the efficient and effective performance of its functions;
- (k) establish and operate, upon the approval of the Governor, such organizational structure as the Board may require for the effective performance of its functions;
- (l) liaise with other line Ministries, Departments, Agencies and Private sector to embark on waste to wealth and waste to energy projects in order to reduce release of carbon dioxide into the atmosphere;
- (m) engage in research/scientific activities to study and recommend the volume of carbon and other related gases emitted into the atmosphere and assess for damages in providing, for international standards on carbon pricing instruments, taxes and Emission Trading Schemes (ETS); and
- (n) in collaboration with other relevant Ministries, Departments and Agencies and subject to the approval of the Governor, establish programmes for setting standard and regulations for the prevention, reduction and elimination of pollution and other forms of degradation of the State's environment and natural resources; and
- (o) do such other acts as the Board may consider supplementary, ancillary or incidental to its functions

Functions of
the Board.

3. (1) The Board shall perform the following functions—

- (a) enforce compliance with Laws, guidelines, policies and standards on environmental matters;
- (b) collaborate and liaise with relevant stake holders within and outside the State, on matters of environmental standards, regulation and enforcement;
- (c) maintain data and other information on environment and carbon emission level of the State.
- (d) enforce compliance with any legislation on management of hazardous chemicals, safe use of pesticides and disposal of spent packages thereof;
- (e) ensure that construction, mining and other related activities in the State adhere to regulations on environmental safety and protection;
- (f) create public awareness and provide environmental education on sustainable environmental management;
- (g) mobilize relevant environmental stakeholders to enhance their participation and cooperation towards environmental protection and sustenance;
- (h) carry out such activities as are necessary or expedient for the performance of its functions;

- (i) maintain a data base on environmental checks and abatement of nuisance;
- (j) ensure and enforce the use of pollution abatement technology by Industries that are prone to environment and carbon emission nuisance and
- (k) carry out such other functions as the Governor may from time to time direct.

(2) The Board shall perform the functions contained in sub-section (1) of this Section after due consultation and collaboration with other Agencies established by the State to perform duties relating to the environment.

**PART 11
STRUCTURE OF THE BOARD**

4. The Board is hereby structured as follows-

Structure of the Board.

- (a) advisory Council; and
- (b) the Administrative structure.

5. The Advisory Council shall consist of the following -

Advisory Council.

- (a) the Governor, as the Chairman ;
- (b) the Commissioner of the Ministry charged with the responsibility of environment;
- (c) the Commissioner of the Ministry charged with the responsibility of Climate Change ;
- (d) the Commissioner of the Ministry charged with the responsibility of Agriculture;
- (e) the Commissioner of the Ministry charged with the responsibility of Health;
- (f) the Commissioner of the Ministry charged with the responsibility of International Donor Support;
- (g) Special Adviser, Department of Biodiversity and Conservation;
- (h) the Chairman, Forestry Commission;

6: The Council shall perform the following functions -

- (a) advise the Board on general issues affecting its functions and powers and the environment;
- (b) serve as a consultative forum for the Board; and
- (c) offer suggestions on general policy directions for the Board for the effective implementation of this Law.

Administration
and
management.

7. The administration and management of the Board shall vest in the Chairman and members of the Board.

Appointment and
Composition of
the Board.

8. (1) The Board shall comprise of a Chairman and not more than 6 (six) members or as the Governor may deem appropriate; *Provided* that 2 members are appointed from each of the three senatorial districts.

(2) The Chairman and Board Members shall be persons of proven integrity, honest and of strong character who will be willing to address environment and carbon emission issues.

Tenure.

9. Subject to the provisions of this Law, a person appointed a member of the Board, and not being an ex-officio member, shall hold office for a period of four (4) years from the date of his appointment and may be re-appointed for a further term of four (4) years and no more.

Cessation of
office.

10. (1) Notwithstanding the provisions of Section 9 of this Law, a member of the Board shall cease to hold office if he -

- (a) resigns his appointment as a member of the Committee by notice under his hand addressed to the Governor;
- (b) becomes of unsound mind;
- (c) is convicted of a felony or any other offence involving dishonesty or corruption;
- (d) becomes bankrupt or makes a compromise with his creditors; and
- (e) becomes incapable of carrying out the functions of his office either arising from an infirmity of mind or body.

(2) Notwithstanding the provisions of Sub-Section (1) of this Law, a member of the Committee may at any time be removed from the office by the Governor -

- (a) for misbehaviour; or
- (b) if he is satisfied that it is not in the interest of the Board or the public for the member to continue in office.

6.

(e) fees, levies, fines and such revenue that maybe generated from the activities of the Board.

Bank Account. 20. The Board shall open and operate an account in any reputable bank approved by the State Accountant-General and all monies received by or on behalf of the Board shall be paid into the said account and no withdrawal shall be made from the account unless the Cheque or other instrument for such withdrawal has been signed by the Chairman and the Accountant of the Board or any other officer of the Board as maybe authorized in that behalf by the Board.

Annual estimates. 21. The Board shall cause to be prepared not later than 15th September each year, estimates of the recurrent and capital expenditure for the succeeding year.

Accounts and Audit. 22. The Board shall cause to be kept such proper accounts and financial records, which shall be audited by Auditors on the recommendation of the Auditor-General for the State.

Accounts, Audit and Annual Report to be submitted to the House. 23. The Board shall within 3 months after the end of each financial year, submit to the House of Assembly-

- (a) a report of its activities for the previous year;
- (b) the financial statement and balance sheet for that year; and
- (c) the report of the Auditor-General of the State on the said report.

PART V STAFF AND DEPARTMENTS

Staff of the Board. 24. The Board may, in consultation with the State Civil Service Commission, deploy, second or employ such number of staff as it may deem necessary for the effective performance of its duties.

Departments of the Agency. 25. The Board shall have the following Departments -

- (a) Administration;
- (b) Finance and Supplies;
- (c) Enforcement;
- (d) Carbon emission; and
- (e) such other departments as the Board may deem fit.

Training programme/capacity building. 26. For the purpose of enhancing its services under this Law, the Board shall maintain and sustain programmes of technical assistance with bodies and organizations concerning implementation of activities geared towards -

11. The Board shall serve on full time basis.

Service of the Board.

12. The Chairman and Board members shall be paid such remuneration as is contained in their letters of appointment which shall be in tandem with other Boards in the Public Service of the State.

Remuneration.

**PART III
SITTINGS AND MEETINGS OF THE BOARD**

13. (1) The Board shall sit in session at least twelve (12) times in a year and as frequently as may be necessary in situations of emergencies.

Meetings of the Board.

(2) The chairman shall preside at all meetings of the Board and in his absence, the members present at such meetings shall elect one of their numbers to preside.

14. No meeting of the Board shall proceed to business unless there is a quorum of 5 (five) members present at a meeting.

Quorum.

15. At the meetings of the Board, issues requiring a vote shall be determined by a simple majority of votes of the members present and in the case of a tie, the Chairman shall have a casting vote.

Voting.

16. The validity of any proceedings of the Board shall not be affected by the absence of any member of the Board or any defect in the appointment of a member or any vacancy in the membership of the Board or by reason of a person, not so entitled, taking part in such meetings.

Validity of proceedings

17. The Board may appoint sub-committees to advise it or take other actions on any matter which the Board may participate in or any other purposes, whether general or special relating to the functions of the Board where such other purposes would be better regulated or managed by means of sub-committees.

Appointment of sub-committees.

18. The Board may make standing Orders to regulate its proceedings and those of any of its ad-hoc Committees.

Standing orders.

**PART IV
FUNDS AND ACCOUNT**

19. The Funds of the Board shall come from the following sources -

Funds and Account

- (a) funds appropriated by the State Appropriation Law;
- (b) grants from Federal Government;
- (c) grants and donations from local or internal organizations;
- (d) grants or donations from any other source; and

- (a) establishment and promotion of training programmes for its staff, members of the Board, various communities and stakeholders in order to build their capacities on environmental sustainability and management with regard to controlling the carbon emission level;
- (b) collection, collation and make available, through publication basic data and information on environment and carbon emission level of the State.

27. The Board shall have power to enter into contracts PROVIDED THAT: such contracts will enhance and accelerate the attainment of the goals of this Law. Power to enter into contracts.

**PART VI
MISCELENEOUS PROVISIONS**

28. In any legal cause or action, the Board may at any time be represented in court by a State Counsel or a private legal practitioner nominated by the Board and approved by the State Attorney-General. Representation in court.

29. The Magistrates and High Courts shall have jurisdiction in causes or disputes arising from transactions of this Law: Provided it is within their monetary jurisdiction. Jurisdiction.

30. The Chief Justice of Cross River State shall ensure the establishment of mobile courts to expeditiously dispense cases of violation of regulations on environmental pollution and emissions; Establishment of Mobile Courts.

31. (1) The Board may make regulations for the Agency, subject to the approval of the Governor. Power to make regulations.

(2) Such regulations made pursuant to subsection (1) of this Section, shall be laid before the House of Assembly.

(3) The Commissioner for Finance shall make regulations with regard to fees, fines and charges.

32. The list of all the sources of pollution and waste generation that the Board shall have powers to carry out investigations under this Law are as stated in the Schedule to this Law. Sources of pollution.

33. In this Law, unless the context otherwise requires – Interpretation.

"Attorney-General" means the Attorney-General of the State;

"Board" means the Environment and Carbon emission Board;

"Chairman" means Chairman of the Board established under this Law;

"Governor" means the Governor of Cross River State;

"Members" means Members of the Board established under this Law;

"State" means Cross River State.

Short Title/
Commencement

34. This Law may be cited as the Cross River State Environment and Carbon Emission Board Law, 2016 and shall come into force on theday of2016

SCHEDULE I

- 1. Electric power generators (in categories)
- 2. Charcoal production and sale
- 3. Logging
- 4. Slash and burn agriculture
- 5. Large scale agriculture
- 6. Waste generation
- 7. Bush burning
- 8. Fuel wood production and sale
- 9. Industrial Emission and effluence
- 10. Motor vehicles divided into -
 - i. Motor cycles and tricycles
 - ii. Commercial trucks
 - iii. Commercial taxis
 - iv. Commercial pickup vans
 - v. Private SUV cars
 - vi. Private 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.

ELDEX (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

I assent

SENATOR (PROF.) BEN AYADE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this 19th day of August 2016

CROSS RIVER STATE ENVIRONMENT AND CARBON EMISSIONS
BOARD

ENVIRONMENT AND CARBON EMISSION LEVIES

A. MOTOR VEHICLES

1. CATEGORY 1 - COMMERCIAL /PASSENGER VEHICLES

- i. Cars ₦200.00
- ii. Land Rover and pick-up Vans ₦200.00
- iii. Buses (18-Seater and below) ₦200.00
- iv. Coaster Buses ₦300.00
- v. Luxurious Buses ₦1,000.00

2. CATEGORY 2 - PRIVATE VEHICLES

- i. Cars ₦2,000.00 (per year)
- ii. Sports Utility vehicles and Pick-up vans ₦3,000.00 (per year)
- iii. Buses ₦4,000.00 (per year)

3. CATEGORY 3 - LORRIES/ TRAILERS/ TRUCKS/ TANKERS/TIPPERS

₦1,000.00

4. CATEGORY 4 - TRICYCLES/ MOTORCYCLES

₦50.00 (per day)

B. COCOA PRODUCE:

- i. Trucking ₦100,000.00 (per Truck Load)
- ii. Warehouses
 - a. Merchants/Exporters ₦200,000.00 (per year)
 - b. LBA's ₦50,000.00 (per year)

C. TELECOMMUNICATIONS

i. Base Stations ₱100,000.00 (per station/month)

D. MINING/QUARRIES

i. Trucking:

a. Long Truck ₱3,000.00 (per Load)

b. -Medium Truck ₱2,000.00 (per Load)

c. Short Truck ₱1,000.00 (per Load)

ii. Quarries ₱100,000.00 (per quarry/Month)

23. Establishment of Fire Service Reward Fund.
24. No charges to be made save in certain cases.
25. Fire Service not to be used for civil disturbance.
26. Hours of duty.
27. Clothing and equipment.
28. Fire Service training facilities available to non-members.
29. Award of honours (Fire Service) medals.

PART VI

Offences

30. Contravention of this Law or of regulations.
31. Resignation or abscondment before the completion of five years.
32. Personation of member of the Fire Service.
33. Obtaining admission into the Fire Service by fraud.
34. Communication of confidential or secret information.
35. Taking part in strike action, work-to-rule, group disturbance or mutiny.
36. Fire Service Certificate for petrol/kerosene stations.
37. Obstruction of and assault on members of the Fire Service.
38. Failure to yield right of way to fire engine.
39. False alarm.
40. Interference with fire fighting equipment.
41. Storage, sale and transportation of flammable liquid or gas.
42. Contravention of building regulations made under this Law.
43. Power to prosecute.
44. Interpretation.
45. Citation.

CHAPTER F4

FIRE SERVICE LAW

(18th January, 1985)

[Commencement.]

THE HOUSE OF ASSEMBLY OF CROSS RIVER STATE hereby makes the following—
LAW

FIRE SERVICE LAW

ARRANGEMENT OF SECTIONS

PART I

Organisation and Administration

SECTION

1. Establishment of the Fire Service.
2. General duties of the Fire Service.
3. Constitution of the Fire Service.
4. Responsibility of the Chief Fire Officer.
5. Legal representation and service of process.
6. Provision of equipment, training, inspection of buildings, etc.
7. The Commissioner's powers.
8. Enlistment.
9. Expiration of term of service during State of Emergency and resignation or withdrawal from service.

PART II

Gratuity, Annual Allowance, Pensions

10. Pensions, gratuity and annual allowance.
11. Pension and subsistence allowance in case of incapacity.
12. Pension, gratuities on death.

PART III

Fire Fighting, Fire Prevention and Other Services

13. Provision of water supply and regulations thereon.
14. Regulations.
15. Standing orders.
16. Affixing of fire alarm, etc.
17. Arrangement with persons within the State.
18. Arrangements with Federal or other State fire authorities and persons outside the State.
19. Disaster relief or distress in other States.

PART IV

Powers of Members of Fire Service

20. Powers of firemen and regulation of traffic.
21. Right of member of Fire Service to enter upon lands.
22. Limitation of suits against Fire Service.

PART I

*Organisation and Administration***1. Establishment of the Fire Service**

There shall be established a Fire Fighting and Rescue Service to be known as the Cross River State Fire and Rescue Service (hereinafter referred to as "the Fire Service").

2. General duties of the Fire Service

The Fire Service shall be employed for the extinguishment, control and prevention of fire, the saving and protection of life and property, the provision of relief by way of rescue and ambulance services to the public in traffic accidents, criminal injuries, accidents in constructions fields, sickness in the streets and private premises; and in disaster not only connected with fire but also with the other humanitarian and other works as may be required of it under the authority of the Commissioner.

3. Constitution of the Fire Service

The Fire Service shall consist of a State Chief Fire Officer (hereinafter referred to as "the Chief Fire Officer") and such other officers and firemen of such ranks as may from time to time be appointed by the State Civil Service Commission.

*State Chief Fire Officer***4. Responsibility of the Chief Fire Officer**

(1) The Fire Service shall be under the command of the Chief Fire Officer who, subject to the Public Service Rules and the direction of the Commissioner, shall be responsible to the Commissioner for the efficient administration and control of the Fire Service.

(2) Any power conferred and any duty imposed upon the Chief Fire Officer may, in the absence of the Chief Fire Officer at any time, be exercised or performed by any member of the Fire Service authorised generally or specifically in that behalf by the Chief Fire Officer or the Commissioner.

5. Legal representation and service of process

(1) The Fire Service may sue or be sued in that name in respect of any right or obligation arising from any act done or omitted to be done by the Fire Service in pursuance of the provisions of this Law and the Fire Service shall be represented by the Chief Fire Officer or any other member of the Fire Service authorised by the Chief Fire Officer in writing to represent the Fire Service.

(2) Service upon the Fire Service of any notice, order or other process may be effected by delivering it or sending it by registered post to the Chief Fire Officer.

6. Provision of equipment, training, inspection of buildings, etc.

The Commissioner may make provision for fire fighting, fire prevention and the alleviation of distress, and in particular may—

- (a) secure the service of such fire equipment as may be necessary and practicable to meet efficiently all normal requirements;
- (b) ensure the efficient training of members of the Fire Service;
- (c) ensure efficient arrangement for dealing with calls for assistance of the Fire Service in cases of fire or other emergency;

buildings and other property as to fire prevention or the restriction of the spread of fires, and as to means of escape in case of fire;

- (f) ensure that for the purposes of paragraph (d) of this section—
- (i) any member of the Fire Service shall be empowered to enter any building or other property at all reasonable hours if authorised to do so by the Chief Fire Officer;
 - (ii) if any member of the Fire Service empowered under subparagraph (i) refused admission thereto, the court on the *ex parte* application of the Chief Fire Officer or of the member so authorised, may order the owner or occupier of such building or other property to admit the member thereto and
 - (iii) any court order made under subparagraph (ii) shall continue in force until the purposes for which the entry was necessary have been achieved.

7. The Commissioner's powers

The Commissioner's powers shall include power—

- (a) to provide accommodation for the Fire Service and its equipment including housing and other accommodation for members of the Fire Service and furniture reasonably required for such accommodation;
- (b) to provide service uniforms and accoutrements to members of the Fire Service;
- (c) to make adequate arrangement to pay compensation to any member of the Fire Service or the family of such member who dies or becomes partly or permanently incapacitated by an injury sustained or sickness contracted—
 - (i) while on duty;
 - (ii) in actual execution of his duty; or
 - (iii) in circumstances especially attributable to the nature of his duty.
- (d) to pay to persons not being members of the Fire Service maintained in pursuance of this Law, who render services for fire fighting purposes, such rewards as the Chief Fire Officer deems fit;
- (e) to provide and maintain fire alarms in such positions in any street or public place as the Chief Fire Officer deems proper and to affix any such fire alarms to any wall or fence adjoining a street or public place;
- (f) to make efficient arrangement for ensuring that reasonable steps are taken to prevent or mitigate damage to property resulting from measures taken in dealing with fires;
- (g) to employ the Fire Service, or use any of the equipment maintained by it, for purposes other than fire fighting purposes for which it appears to the Commissioner to be suitable and, if the Commissioner deems fit, to make such charge as he may prescribe for any service rendered in the course of such employment or use;
- (h) to employ the Fire Service or use any of its equipment outside the State.

Materially impaired

Twenty-Sixtieths

Totally destroyed

Twenty-five-Sixtieths.

amount of such subsistence allowance may be reduced to such an extent as the member deems reasonable where the injuries or sickness are not the sole cause of discharge where the member of the Fire Service incapacitated has continued to serve for not more than one year after sustaining the injury or contracting the sickness in respect of which he is discharged.

The provisions of subsection (1) shall not apply to any officer who by reason of the injury is entitled to compensation under the Workmen's Compensation Act.

Where however any member of the Fire Service has been permanently incapacitated by an injury or sickness contracted as provided in such subsection (1) of this section, and resumes his duties thereafter, such member of the Fire Service shall, after assessment by a medical doctor employed in a Federal or State government hospital or clinic, be paid an allowance of compensation according to the percentage of assessed disability.

For the purpose of this section, any member of the Fire Service who is paid under subsection (3) cannot be paid under section 11 (1) if in due course he retires or is discharged.

Pension, gratuities on death

A member of the Fire Service who is or has been approved for service dies—

while on duty;

in the actual execution of his duty;

as a result of injury received or sickness contracted in execution of his duty and which might have incapacitated him under section 11 (1); or

on account of circumstance specifically attributable to the nature of his duty,

the Commissioner on the recommendation of the Chief Fire Officer, or at his own instance, where the case involves the Chief Fire Officer, may direct that pensions and gratuities be paid for the maintenance and personal support and benefit of all or any of the following namely; any wife, child, children, relative or dependant of the member of the Fire Service in such manner as the Commissioner on the recommendation of the Chief Fire Officer may deem just.

It shall be lawful for the Commissioner, on the recommendation of the Chief Fire Officer, at his own instance, where the case involves the Chief Fire Officer, to grant, in addition to the pension and gratuities if such pension and gratuities have not previously been granted under section 10, a monthly family upkeep allowance set out in this subsection, that is to

if such member of the Fire Service dies leaving a widow or widows, an upkeep allowance to her or divided equally among them, whilst unmarried at a rate not exceeding twenty sixtieth of the deceased's monthly rate of pay at the date of death, or under section 11, not exceeding the rate payable to such a member of the Fire Service while he was incapacitated;

if such member of the Fire Service leaves a widow or widows to whom an upkeep allowance is granted under the preceding paragraph and a child or children, an upkeep allowance or allowance not exceeding one-eighth of the monthly upkeep allowance prescribed under the preceding paragraph, in respect of such child or children until such child reaches or reach the age of 21 years;

8. Enlistment

(1) Every fireman shall on appointment be enlisted to serve in the Fire Service for not more than 41 years or until he is 60 years old, whichever comes first, and for such other period as may be fixed by the Civil Service Commission to be reckoned in all cases from the day on which he has been approved for service.

(2) A firewoman who becomes pregnant or marries before the completion of two years in the service shall compulsorily withdraw from the Fire Service without pay for twelve months, that is to say, for the nine months of pregnancy and for three months after putting to bed and this period shall in all respect not be taken into account for the purpose of pension, gratuity or any other retirement benefits.

9. Expiration of term of service during State of Emergency and resignation or withdrawal from service

(1) Any fireman whose term of service expires during a State of Emergency, insurrection or hostilities may be compulsorily retained as the Civil Service Commission may direct.

(2) No fireman shall be at liberty to resign or withdraw himself from duties without approval of the Civil Service Commission or any member of the Fire Service to whom the Civil Service Commission has delegated the power to give such approval.

(3) For the purpose of this section the term "State of Emergency" has the same meaning as it has in the Constitution of the Federal Republic of Nigeria, 1999.

PART II

Gratuity, annual allowance, pensions

10. Pensions, gratuity and annual allowance

Subject to the provision of this Law all posts in the Fire Service shall be deemed to be pensionable and members of the Fire Service shall be entitled to all benefits enjoyed in the Civil Service such as gratuities, monthly and annual allowances and pensions, but shall also receive 25% monthly hazard, 17% monthly shift duty, and 15% annual uniform allowance.

11. Pension and subsistence allowance in case of incapacity

(1) Where any member of the Fire Service has been permanently incapacitated by any injury sustained or sickness contracted—

- (a) while on duty;
- (b) in the actual execution of his duty;
- (c) on account of circumstances specifically attributable to the nature of his duty, and his discharge or retirement is thereby necessitated or materially accelerated,

such member of the Fire Service shall be regarded as qualified for retirement and on discharge, in addition to his pension and gratuity, shall be granted monthly subsistence allowance based on the following proportion of his monthly rate of pay at the date of his injury—

where his capacity to contribute to his support is—

Slightly impaired	Ten-Sixtieths
Impaired	Fifteen-Sixtieths

13. Provision of water supply and regulations thereon

(1) The Commissioner shall take all reasonable measures to ensure the provision of an adequate supply of water at all times for use by the Fire Service in case of fire and for this purpose may make regulations—

- (a) for securing on such terms as to payment or otherwise as may be therein specified that an adequate supply of water shall be available at all times to the Fire Service in case of fire;
- (b) for the provision at the expense of the Fire Service of fire hydrants or other sources of water at points to be indicated by the Chief Fire Officer;
- (c) for the provision at the expense of the Fire Service of distinguishing marks denoting the situation of each fire hydrant or other source of supply of water, which distinguishing marks may be placed or erected upon or adjoining any street or public place;
- (d) for providing for uniformity in fire hydrant and other such sources of water supply and in the distinguishing marks denoting the location of such fire hydrants or other sources of water supply and in the positions where such distinguishing marks shall be placed;
- (e) for the regulation of the pressure of water available from such fire hydrants or other sources of water supply and for the provision at the expense of the Fire Service of such auxiliary pumping plant and equipment as may be necessary.

(2) The water authority shall, when any new main water pipes are to be installed or any major alterations made to existing main pipes inform the Fire Service and provide for the use of the Fire Service, the detailed plans and all other information for the proposed works.

14. Regulations

(1) Save as provided by section 13 of this Law the Commissioner may from time to time make regulations—

- (a) on the recommendation of the Chief Fire Officer—
 - (i) with respect to the organisation and administration of the Fire Service;
 - (ii) with respect to the offices in the Fire Service and appointments to such offices;
 - (iii) with respect to the training of members of the Fire Service; and
 - (iv) with respect to the promotion, transfer, dismissal and disciplinary control of members of the Fire Service;
- (b) setting out the scales of charges permitted under subsection (2) of section 24 for services rendered by the Fire Service;
- (c) with respect to the administration of the Fire Service Reward Fund established under section 23;
- (d) with respect to the prevention of fire and reduction of the risk of fire and the safety of persons or animals in or near any building or class of buildings from fire hazards;

widow or leaves a child or children and a widow or widows to whom no monthly upkeep allowance under subsection (2) (a) has been granted, then an upkeep allowance in respect of each child of double the amount prescribed in subsection (2);

- (d) until such a child attains the age of 21 years;
- (e) ^s if such member of the Fire Service leaves a child or children and a widow to whom an upkeep allowance is granted under subsection (2) (a) and the widow subsequently dies, an upkeep allowance double the amount prescribed in subsection (2) (b) in respect of each child as from the date of death of the widow until such child attains the age of 21 years,
- (f) if such member of the Fire Service does not leave a widow or if no pension is granted to his widow, and if his mother was wholly or mainly dependent on him for support, a monthly upkeep allowance to the mother of an amount not exceeding the monthly upkeep allowance which might have been granted to his widow provided that—
 - (i) all such monthly upkeep allowances shall be at the discretion of the Commissioner acting on the recommendation of the Chief Fire Officer and any upkeep allowance so granted shall cease if at any time the Commissioner is satisfied that the person in respect of whom such upkeep allowance has been granted is adequately provided with other means of support;
 - (ii) a monthly upkeep allowance shall not be payable under this paragraph at any time in respect of more than six children;
 - (iii) a monthly upkeep allowance granted to a female child under this paragraph shall cease upon the marriage of such child or when she attains the age of 21 years' whichever comes first;
 - (iv) if, in any case, it appears to the Commissioner acting on the recommendation of the Chief Fire Officer that it will be proper so to do having regard to the law or custom of the area, payment of the foregoing upkeep allowance may, at the discretion of the Commissioner, be paid to such authority having jurisdiction in that area as he may specify for disbursement in the interest of the persons entitled thereto under the provisions of this subsection;
 - (v) if any member of the Fire Service proceeding by a route approved by the Commissioner to or from his duty station at the commencement or termination of his service therein or of a period of leave therefrom, dies as a result of damage to any vessel, vehicle or aircraft in which he is travelling or of any act of violence directed against such a vessel, vehicle or aircraft, such member of the Fire Service shall be deemed for the purpose of this section to have died under the circumstance described in subsection (1) of this section;
- (g) for the purpose of this section the word "child" includes—
 - (i) a posthumous child; and
 - (ii) a stepchild born before the date of the injury or death and wholly or mainly dependent upon the deceased member of the Fire Service for support.

(2) Standing orders made under this section shall be binding upon all members of the Fire Service and on all persons under training in fire fighting and fire prevention.

16. Affixing of fire alarm, etc.

(1) Any fire alarm or any mark indicating the locations of any fire hydrant or other water supply as required or prescribed by this Law may be fixed or placed upon any land without the consent of the owner of such land or other property and without payment of compensation.

(2) For the purpose of this section—

“land” includes buildings, walls or fence;

“mark” includes any notice, tablet, plate, post or other distinguishing mark;

“owner” includes any lessee, tenant, licensee or occupier.

17. Arrangement with persons within the State

(1) The Commissioner may, on the recommendation of the Chief Fire Officer, enter into arrangements on such terms as to payment or otherwise as may be agreed, with persons who own private fire fighting units to assist the Fire Service in dealing with fires and other emergencies occurring in the State.

(2) Members of private fire fighting units engaged in operations under subsection (1) of this section shall possess the same rights, enjoy the same immunities and exercise the same powers as members of the Fire Service.

18. Arrangements with Federal or other State fire authorities and persons outside the State

(1) The Commissioner may, on the recommendation of the Chief Fire Officer and on such terms as to payment or otherwise as may be agreed, enter into arrangement with—

(a) the government of any State of the Federation or any fire authority in any State which maintains a fire fighting service; or

(b) any person who maintains a fire fighting unit outside the State—

(i) to secure the provision by such State government fire authority or person, of assistance for purposes of dealing with fires or other emergencies occurring within the State;

(ii) to secure the provision by such State government fire authority or person, of assistance for purposes of dealing with fires or other emergencies occurring outside the State.

(2) The Commissioner shall not enter into any arrangement under sub-paragraph (b) (ii) of subsection (1) unless the other government involved agrees to indemnify the Fire Service and all its members against action for damages in respect of any act or omission for which the Fire Service would not be liable in the State under this or any other Law.

19. Disaster relief or distress in other States

(1) If any disaster occurs anywhere within the Federation of Nigeria, outside the State and if either the fire authority or the Commissioner of Police of the State in which the disaster has occurred so requests the Chief Fire Officer may in his discretion provide assistance—

(a) by utilising or lending with or without compensation therefor, to that State government or fire authority the equipment, supplies, facilities, personnel and other resources of the Service; and

Chief Fire Officer to constitute a fire hazard or of the use or proposed location or otherwise, the Chief Fire Officer deems to constitute a fire hazard;

- (f) requiring owners of multiple dwellings, schools or colleges, factories, industries, cinemas, theatres, office buildings and other such buildings, structures, or places to which the public resort from time to time to take such precautions as the Chief Fire Officer may specify for the safety against fire hazard of the tenant, occupiers, invitees or other users of such building structures or places;

For the purposes of paragraph (f) of subsection (1) the Chief Fire Officer may classify such buildings, structures or places into different categories and each such category may be subject to different requirements as may be stipulated; and further for the purposes hereof the Commissioner may empower the Chief Fire Officer to limit the number of persons occupying or using such buildings, or prevent them from using such building or structures or places at any time and to require such owners or occupiers to install such fire fighting equipment of such standard as the Chief Fire Officer may prescribe and deem necessary and generally to regulate the use of such buildings, structures or places so that at all times the tenants, occupiers, invitees, or users thereof shall have free access to such fire fighting equipment;

- (g) prescribing the type of signal, audible or visual, to be used on fire engines or other mobile fire fighting equipment;
- (h) relating to the establishment and good management of canteens and recreation rooms for the benefit of the Fire Services;
- (i) for such other matters as he deems necessary or desirable to give effect to the provisions of this Law.

(2) If any owner of a building, structure or place feels aggrieved by any regulation, requirement or classification made under paragraph (e) or (f) he may apply to the High Court of competent jurisdiction by summons against the regulation, requirement or classification.

(3) The relevant High Court shall have jurisdiction to hear and determine such application.

(4) Any such application shall be made within 21 days from the date on which the notice was served or information was given to the aggrieved person of the matter forming the subject of the application.

15. Standing orders

(1) The Commissioner may, after considering the recommendation of the Chief Fire Officer, make standing orders with respect to—

- (i) any matter relating to the organisation and administration of the Fire Service;
- (ii) any matter relating to appointment to the Fire Service, and to the promotion, transfer, discipline and control of members of the Fire Service;
- (iii) any matter relating to the discipline and control of persons undergoing training under section 28;
- (iv) any matter relating to the duties to be performed by members of the Fire Service and for their guidance in the discharge of those duties;
- (v) the description and issue of the fire fighting and fire prevention equipment, accoutrements, uniforms and other necessaries to be supplied to the Fire Service; and

it is necessary to enter for the purpose of rescuing or protecting the building, place or property from fire or from acts done for rescue and fire fighting purposes or for the purpose of extinguishing a fire therein or on property adjacent thereto;

- (c) having entered such building or place, to do such acts therein as he may deem necessary for rescue operations or for extinguishing any such fire or for protecting such building, place or property adjacent thereto or any property therein from fire or from acts done for rescue or fighting purposes;
- (d) having entered such building or place or property to do such acts therein as he may deem necessary for the protection, rescue or assistance of persons or animals;
- (e) having entered such a building or place or property remove any chemicals, containers, petroleum products, explosives or any property, furniture or items which in his opinion are capable of causing fire or are dangerous to the tenants, or occupiers of such building, place or property or property adjacent thereto;
- (f) pull down any building or other structure, or destroy or remove any property as he may deem necessary to extinguish or limit the spread of any fire, or carry out rescue of persons or animals;
- (g) with the written consent of the Chief Fire Officer, after a seven days' demolition notice has been served on the owner or occupier, pull down any building or structure or destroy or remove any property which in the estimation of the Chief Fire Officer does not conform with fire safety requirements, classifications or regulations made under section 14 (d), (e) and (f);
- (h) stop the storage, sale or transportation of any commodity or material which, in his opinion, is believed to constitute a fire hazard;
- (i) stop the construction of any structure or building which by the Fire Service standards stands a risk of collapse or constitutes a fire hazard or any undue risk to persons or animals;
- (j) take water from any source whatever without payment or other compensation therefor for the purposes of extinguishing a fire or of limiting the spread thereof.

(2) Any injury to persons or damage to property caused by any member of the Fire Service while acting in the execution of his duties under this Law in extinguishing fire or in aiding or assisting persons or animals in a fire situation shall be deemed to be injuries or damages caused by fire.

22. Limitation of suits against Fire Service

(1) Notwithstanding the provisions of the Public Officers Protection Law, when any suit is commenced against the Fire Service for any act done in pursuance of this Law or against any member for any act done in the execution of his duty, or for any alleged neglect or default in the execution of any such duty, such suit shall not lie or be instituted unless it is commenced within two months next after the act, neglect or default complained of or in the case of a continuing damage or injury, within two months after the ceasing thereof.

(2) No member of the Fire Service shall be sued in his personal capacity in any civil proceedings for any act done pursuant to this Law.

(3) For the purpose of this section—

“disaster” means any flood, fire, hurricane, earthquake, storm or other catastrophe in any part of the Federation which in the opinion of the State Fire Service or the Commissioner of Police of the State is, or threatens to be of sufficient severity and magnitude to warrant assistance by the Fire Service to supplement the efforts and available resources of the fire authority and local fire fighting services of that part of the Federation in alleviating the damage, hardship and suffering caused thereby.

PART IV

Powers of Members of Fire Service

20. Powers of firemen and regulation of traffic

(1) The most senior member of the Fire Service present at any fire shall have the sole charge and control of all operations for extinguishing the fire or for the assistance of persons or animals in fire distress by reason thereof or by reason of such fire fighting or fire prevention measure.

(2) The most senior member of the Fire Service present at any fire may close to traffic any street or thoroughfare or may stop or regulate traffic thereon or remove any person including the owner or occupier of the property involved or of adjacent or neighbouring property from the said street or thoroughfare if in his opinion it is necessary or desirable to do so for fire fighting purposes.

(3) For the purposes of ensuring or expediting a free passage of any fire engine or other mobile fire fighting equipment while proceeding to a fire, any member of the Fire Service may remove any person or vehicle from any street or thoroughfare if in his opinion it is necessary or desirable to do so for the purposes of ensuring or expediting such free passage of the fire engine or other mobile fire fighting equipment.

(4) All persons and vehicles using any street or thoroughfare shall yield right of way to fire engines and other mobile fire fighting equipment proceeding to a fire and operating any prescribed signals, audible or visual, and police officers, if present, shall give such assistance as may be necessary for that purpose.

(5) For the purpose of ensuring that fire engines are available when required for emergency, no person shall detain or cause to be detained outside a fire station, any fire engine, appliance or equipment without the written consent of the Chief Fire Officer or any fire officer so authorised by him to give such written consent.

21. Right of member of Fire Service to enter upon lands

(1) Any member of the Fire Service who is on duty or any member of another State or other fire authority or of a fire fighting unit who is acting within the State in pursuance of any arrangement entered into under section 17 or section 18 of this Law may, without the consent of the owner or occupier—

(a) enter and if necessary break into any building, place or property in which a fire has or is reasonably believed to have broken out;

to deserving members of the Fire Service.

[Cap. N43.]

(2) On the recommendation of the Chief Fire Officer the Commissioner may establish other special decorations, awards, medals and colours for the Fire Service and shall make regulations and rules to govern their award and use.

PART VI

Offences

30. Contravention of this Law or of regulations

Any person who contravenes or fails to comply with any of the provisions of this Law or with any regulation or requirement made thereunder for which no other penalty is specifically provided shall be guilty of an offence and on conviction shall be liable to fine not exceeding ₦100.00 or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

31. Resignation or abscondment before the completion of five years

Any member of the Fire Service who absconds or resigns before the completion of five years' unbroken service shall be required to refund his training cost and such training cost may be sued for and recovered in any court of competent jurisdiction in the State.

32. Personation of member of the Fires Service

Any person not being a member of the Fire Service who puts on or assumes either in whole or in part the dress, name, designation or description of any member of the Fire Service or in any way pretends to be or personates a member of the Fire Service or to possess authority from or on behalf of the Fire Service, for the purpose of obtaining admission into any building or other place or of doing any act which such person would not under law be entitled to do on his own authority shall be guilty of an offence and on conviction thereof shall be liable to a fine of two hundred naira or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

33. Obtaining admission into the Fire Service by fraud

Any person who knowingly uses or attempts to pass off any forged or false certificate, character, letter or other document for the purpose of obtaining admission into the Fire Service or who, on applying for admission shall make any false statement whether orally or in writing shall be guilty of an offence and on conviction thereof shall be liable to fine not exceeding two hundred naira or to a term of imprisonment not exceeding three months or to both such fine and imprisonment, and if he had been admitted into the Fire Service shall be liable to be dismissed therefrom.

34. Communication of confidential or secret information

(1) Any member of the Fire Service who at any time communicates or attempts to communicate any confidential or secret information obtained by him in the course of his duty as a member of the Fire Service to any unauthorised person shall be guilty of an offence and on conviction thereof shall be liable to a fine not exceeding two hundred naira or to a term of imprisonment not exceeding three months or to both such fine and imprisonment and shall further be liable to dismissal from the service.

There shall be established a fund to be called "the Fire Service Reward Fund" into which shall be paid all pay forfeited by members of the Fire Service for offences against discipline and all fines levied from assault on members of the Fire Service. Such fines shall be applied and administered by the Chief Fire Officer in accordance with regulations made under section 14 (1) (c).

24. No charges to be made save in certain cases

(1) No charges shall be made for any service rendered by the Fire Service in extinguishing fire or for carrying out any emergency rescue operations.

(2) Charges may be made for services rendered by the Fire Service other than those specified in subsection (1) and the scales of such charges shall be set out by the Commissioner.

(3) Any such prescribed charge may be sued for and recovered in a court of competent jurisdiction in the State and the person so sued shall pay the costs of such action.

25. Fire Service not to be used for civil disturbance

Save when expressly so authorised by the Commissioner or the Chief Fire Officer, the Fire Service shall not be employed for the purpose of the prevention, control or suppression of civil commotion, riot or other civil disturbance.

26. Hours of duty

(1) Every member of the Fire Service shall carry out all lawful orders and shall at all times punctually and efficiently perform all appointed duties and attend to all matters within the scope of his office.

(2) Whether or not a member of the Fire Service is off duty, his responsibility remains the same and he shall be bound to attend all calls to duty at all times when summoned to do so, by any legal means.

27. Clothing and equipment

Uniform and equipment of the members of the Fire Service shall be of such specifications and worn in such manner as laid down in the standing orders for the Fire Service.

28. Fire Service training facilities available to non-members

Any person who is not a member of the Fire Service may with the approval of the Chief Fire Officer and on such terms as to payment or otherwise as may be prescribed be admitted to all or part of such training in fire fighting and fire prevention as is established under this Law for the training of members of the Fire Service.

29. Award of honours (Fire Service) medals

(1) Subject to the provision of the National Honours Act and the Honours (Fire Service) Warrant 1974, the Chief Fire Officer shall submit recommendations through the Commissioner, to the State Executive Council for the award of the following medals—

- (a) The Nigerian Fire Service Cross;
- (b) The Meritorious Service Medal; and

three months or to both such fine and imprisonment.

(2) For purposes of this section "fire fighting equipment" includes any fire engine, mobile fire fighting equipment, fire extinguishers, fire escape, fire alarm, fire hydrant, fire hydrant cover, or any post, pillar, plate, tablet or other mark used to indicate the position of the fire hydrant or other sources of water or any other equipment so prescribed.

41. Storage, sale and transportation of flammable liquid or gas

(1) Any person who stores, sells, buys or transports any flammable liquid or gas other than in the fuel tank of a vehicle or engine without a fire certificate and who contravenes or fails to comply with any regulation or requirement prescribed or made under this Law shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding six months or to both such fine and imprisonment, and such flammable products shall be forfeited to the Fire Service.

(2) For the purpose of this section, "fire certificate" means any written permit signed by the Chief Fire Officer or by any Fire Officer so authorised by him in writing to sign and issue such a permit.

42. Contravention of building regulations made under this Law

(1) (a) Any person who is the owner of property, a building, structure or place and who contravenes or fails to comply with any regulation or requirement prescribed or made under this Law—

- (i) prohibiting, controlling or limiting the use of the property, building, structure or place for any particular purpose or any particular time or by more than any specified number of persons at any particular time; or
- (ii) requiring the installation or maintenance of any fire fighting equipment in or upon the property, structure, place or building; or
- (iii) any person who is the owner of land on which a building is being erected, or who is the owner of a building which is being altered or repaired or who is employed by the owner of the land to erect a building or any structure thereon or by the owner of a building which is being altered or repaired or who is employed by the owner of the land to erect a building thereon or by the owner of a building to alter or repair the same, whether under contract or otherwise and who contravenes or fails to comply with any regulation or requirement prescribed or made under this Law prohibiting, controlling or limiting the use of certain specified materials in or about the erection, alteration or repair of the building,

shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

(2) (a) Upon conviction of the owner of any building under paragraph (b) of subsection (1) the court may in its absolute discretion order that the building be demolished or that the materials be removed therefrom at the expense of the owner without compensation.

(b) Any demolition or removal order made under paragraph (a) shall be executed by the convicted owner within the time decreed by the Court order.

(3) For purposes of this section—

"building" includes any building, structure or any multiple dwelling.

... taking part in strike action, work-to-rule, group disturbance or mutiny

Any member of the Fire Service who engages, encourages or takes part in, or abets any strike action, work-to-rule or any group disturbance or mob action or any trade union activity or mutiny shall be guilty of an offence punishable by summary dismissal from the service.

36. Fire Service Certificate for petrol/kerosene stations

(1) All flammable gas, diesel, petrol and kerosene filling stations and depots shall be covered by a Fire Service Safety Certificate duly signed by the Chief Fire Officer and no flammable gas, diesel, petrol or kerosene filling station shall be constructed or operated without such certificate.

(2) A Fire Service safety certificate shall be renewable every year and all applications for renewal shall be made to the Chief Fire Officer within the first three months of every year.

(3) Any person who contravenes the provision of this section shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

37. Obstruction of and assault on members of the Fire Service

Any person who—

- (i) wilfully obstructs, interferes with, assaults or resists any member of the Fire Service in the execution of his duty under this Law or aids, invites, induces or abets any other person to obstruct, interfere with, assault or resist any such member of the Fire Service or any person aiding or assisting such member in the execution of his duty under this Law; or
- (ii) wilfully obstructs or delays the passage of any fire engine or other mobile fire fighting equipment proceeding to a fire; or
- (iii) detains or causes to be detained a fire engine or other mobile fire fighting equipment in any place other than a fire station as specified under section 20 (5) of this Law,

shall be guilty of an offence under this Law and liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

38. Failure to yield right of way to fire engine

Any person who fails to yield right of way to a fire engine or other mobile fire fighting equipment as required by this Law shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred naira or to imprisonment for a term not exceeding one month or to both such fine and imprisonment.

39. False alarm

Any person who wilfully gives or causes to be given a false alarm of a fire to the Fire Service maintained in pursuance of this Law or to any member of such Fire Service shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred naira or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

1. Fire Service Disciplinary Procedure Regulations.
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FIRE SERVICE DISCIPLINARY PROCEDURE REGULATIONS

ARRANGEMENT OF REGULATIONS

REGULATION

1. Power to exercise disciplinary control vested in Chief Fire Officer.
2. Procedure for carrying out orders.
- 3.
4. Breach of discipline.
5. Certain officers to hold inquiry into charges.
6. Disciplinary charges.
7. Procedure.
8. Record of proceedings.
9. Punishment.
10. Effective date of dismissal.
11. Appeal and review.
- 12.
13. Review.
14. Power to suspend punishment.
15. Power to expunge certain punishment from service records.
16. Interdiction.
17. Absence from duty without leave.
18. Damage or loss of equipment.
19. Withdrawal from service.
20. Deduction from salary.
21. Deduction to be paid to revenue.
22. Fire Service Reward Fund.
23. Surrender of property.
24. Citation.

SCHEDULE

44. Interpretation

In this Law, unless the context otherwise requires—

“**Commissioner**” means the member of the State Executive Council charged with responsibility for matters relating to fire service and fire protection;

“**Court**” means the magistrate’s court;

“**fire authority**” means the State or Local Authority or other body responsible under any law for the provision of fire fighting or fire protection service in the State;

“**fire engine**” means any vehicle used for the carriage of members of the Fire Service or fire protection service in the State;

“**fire fighting equipment**” includes fire extinguishers, fire escapes, emergency exits and other such means of fire fighting, fire prevention and escape as may be prescribed;

“**fire fighting unit**” means fire fighting personnel and mobile fire fighting equipment maintained as such by any person other than a fire authority for use in the fighting and prevention of fires on such person’s property;

“**fireman**” means any uniformed male member of the Fire Service;

“**firewoman**” means any uniformed female member of the Fire Service;

“**Fire Service**” means the Cross River State Fire Service established under this Law;

“**mobile fire fighting equipment**” means any fire fighting equipment not being a fire engine so constructed as to be movable from place to place on a wheel or wheels;

“**multiple dwelling**” means a building or group of buildings constructed or adopted to be let in separate portions for purposes of residence to more than six separate tenants or occupiers under separate agreement whether verbal or written and includes hotels, guest houses, rest houses or other buildings used for similar purpose;

“**owner**” includes lessee, licensee and occupier;

“**prescribed**” means prescribed by this Law or by regulations;

“**State**” means the Cross River State.

45. Citation

This Law may be cited as the Fire Service Law.

charge shall be conducted—

- (a) in the case of a member of the Service below the rank of a Station Officer, by an officer not below the rank of Divisional Officer, as the Chief Fire Officer may appoint;
- (b) in any other case by the Chief Fire Officer.

Disciplinary charges

(1) A charge shall be framed in accordance with any of the disciplinary offences prescribed in the Schedule, and shall describe the offence briefly identifying the accused with the offence charged.

(2) Where there are two or more distinct offences a separate charge shall be laid in respect of each offence and a separate finding shall be made on each charge.

(3) Where a member of the Service contravenes more than one offence in the course of a single transaction, a separate charge shall be laid in respect of each offence and separate findings shall be made on each charge thereof, but only a single punishment shall be recommended or awarded in respect of all the offences.

(4) Two years or more member of service may be charged and tried together for the same different disciplinary offences if committed in the cause of the same transaction.

(5) The charge may be amended at any time before the finding, but the accused shall be informed of the amended charge and he shall have a right to give evidence, call witnesses and cross-examine them in respect of the amended charge.

(6) A member of the Service charged with a disciplinary offence may be convicted of an attempt to commit that offence or for aiding and abetting the commission of that offence.

Procedure

(1) The charge shall be read and explained to the accused by the adjudicating officer and the accused shall be called upon to plead to the charge.

(2) Where the accused pleads guilty—

(a) the adjudicating officer shall record the facts in support of the charge and shall explain them to the accused;

(b) the accused shall then be called upon to make any statement he may wish to make in mitigation of the offence and the adjudicating officer shall record such statement if made or the fact that the accused had nothing to say;

(c) the adjudicating officer shall, where the facts in support of the charge establish the offence charged, record a conviction and recommend or award any punishment prescribed in paragraph 9 in respect of the offence.

(3) If the accused pleads not guilty or refuses to plead, the adjudicating officer shall record the accused's plea or his refusal to plead; thereafter the adjudicating officer shall call witnesses in support of the charge and the accused may cross-examine such witnesses, and may be re-examined on matters arising out of cross-examination and the evidence of the witnesses called shall be recorded by the adjudicating officer.

[Commencement.]

In exercise of the powers conferred on me by section 14 (1) of the Fire Service Law, 1985 and of all other powers enabling me in that behalf, I Commissioner for Local Government, on the recommendation of the Chief Fire Officer hereby make the following—

1. Power to exercise disciplinary control vested in Chief Fire Officer

The Chief Fire Officer shall exercise disciplinary control over the members of the Service and may, in response to the exigency of the Service, transfer or deploy any member of the service at any time.

2. Procedure for carrying out orders

(1) Any order made by an officer who is superior in rank shall be carried out by an officer in a lower rank without question and obeyed before any complaints are made by such junior member of the Fire Service.

(2) Any complaints from a junior member of the Fire Service, after complying with an order from a member of the Fire Service who is superior in rank shall be made in writing to—

- (a) the Divisional Fire Commander through the sectional head, where the complaints is of the rank of station officer; or
- (b) the Chief Fire Officer through the Divisional Fire Commander where the complaints is of the rank of Station Officer and above.

(3) The Chief Fire Officer or the Divisional Fire Commander as the case may be, shall adjudicate on the matter within 48 hours from the time the complaint is made.

3. (1) The Chief Fire Officer may recommend to the appropriate authority the promotion of any member of the service who—

- (a) has the prescribed qualification; or
- (b) has acquired the necessary experience; or
- (c) has performed satisfactorily or outstandingly.

(2) Noting in these Regulations shall give any member of the service a claim to promotion as of right.

[Schedule.]

(3) The effective date of any promotion shall be specified by the authority having the power to carry out the promotion.

4. Breach of discipline

Any member of the Service who contravenes paragraph 17 of these Regulations or commits any of the disciplinary offences specified in the Schedule hereto shall be guilty of an offence and shall be liable to the appropriate punishment specified in paragraph 9 of these Regulations.

J. Punishment

(1) A member of the Service who is convicted of a disciplinary offence may (according to the degree and nature of the offence) be punished for that offence by—

- (a) dismissal;
- (b) termination of appointment;
- (c) being required to resign immediately or on a specified date as an alternative to dismissal;
- (d) reduction in rank or grade;
- (e) fines;
- (f) reprimand;
- (g) withholding or deferment of increment;
- (h) suspension from duty without pay;
- (i) interdiction;
- (j) confinement to fire station, quarters, barracks or house during an emergency;
- (k) extra duty, fatigue or drill;
- (l) caution.

(2) A Fire Service officer from the rank of leading fireman up to and including the Chief Fire Officer may, without trial, punish a defaulter on the spot by awarding any of the following punishments—

- (a) confinement to fire station, quarters, barracks or house during an emergency;
- (b) extra duty, fatigue or drill;
- (c) caution.

(3) Any punishment awarded against a defaulter other than those specified under subparagraph 2 of this rule shall be entered into the service record of the defaulter.

K. Effective date of dismissal

(1) If a member of the service is dismissed for a disciplinary offence such dismissal shall take effect from the date the dismissal was recommended.

(2) Any punishment other than dismissal shall take effect from the date such punishment awarded, or where necessary, the date on which the dismissal was confirmed after recommended.

L. Appeal and review

Every conviction and punishment recommended or awarded by virtue of paragraph 4 of these Regulations shall be subject to appeal or review in such manner and so such extent as is described in paragraphs 12 and 13 and upon any such appeal or review the conviction may be set aside or confirmed, or the punishment reduced or increased, as the case may be.

(5) The accused may, when called upon for his defence, give evidence, call witnesses or remain silent. If the accused gives evidence he may be cross-examined but not as to character (unless it is in issue) or as to other offences for which he is not charged and he may make a statement to explain any matter arising out of his cross-examination. The witnesses of the accused may be cross-examined as to both the character and credibility of the accused and the accused or his legal representative may re-examine them.

(6) The adjudicating officer shall upon the evidence before him convict or acquit the accused. If the accused is convicted the adjudicating officer shall invite him to say anything he may wish to say in mitigation of the offence, and thereafter he shall recommend or award, as the case may be, any punishment under paragraph 9 which he considers adequate having regard to the circumstances of the case.

(7) The adjudicating officer may question any witness at any time during the course of the proceedings and any witness may be recalled from leave by the adjudicating officer.

(8) All evidence shall be taken in the presence of the accused and any evidence given in a language not understood by him shall be interpreted to him.

(9) All evidence shall be taken on oath.

(10) The adjudicating officer shall at all times satisfy himself that the accused has an opportunity to defend himself.

(11) Where the accused is convicted and a punishment has been recommended or awarded, as the case may be, the adjudicating officer shall notify the accused in writing to his appeal against conviction or punishment or both within seven days from the date of such notification.

(12) The adjudicating officer may adjourn a case from time to time as circumstance permit.

(13) When any member of the Service below the rank of Station Officer is convicted of a disciplinary offence under these Rules, the adjudicating officer shall only have power to recommend a punishment to the Chief Fire Officer who may substitute any punishment he may consider adequate having regard to the circumstance of the case.

(14) When any member of the Service of the rank of Station Officer or above is convicted of a disciplinary offence under these Rules, the Chief Fire Officer as the adjudicating officer shall have power to award any punishment; but where he awards a punishment of dismissal or termination of appointment or reduction in rank such punishment shall be referred to the Ministerial Management Committee for consideration. The Ministerial Management Committee may ratify the Chief Fire Officer's decision or award any punishment it deems fit.

8. Record of proceedings

An adjudicating officer shall make a record of the following—

- (a) the charge;
- (b) the plea of the accused;
- (c) where the accused pleads guilty, facts in support of the charge, and evidence in support of the charge, the evidence of the accused and the witnesses called in his defence;

(2) The powers vested in and the privileges and benefits enjoyed by an interdicted member of the Service as a member of the Service shall for the period of interdiction fall in abeyance but such member of the Service shall still be subject to the same authority and disciplines if he had not been interdicted.

(3) A member of the Service who has been interdicted shall be entitled to not less than half of his salary during the period in which he is interdicted.

(4) If the trial of a member of the Service does not result in dismissal, discharge from the service, or termination of appointment or reduction in rank or grade or withholding or deferment of increment, he shall be entitled to the balance of the salary which he would have received had he not been interdicted.

(5) Unless otherwise stated, if the trial of a member of the Fire Service results in reduction in rank or grade, such a member shall drop to a corresponding or equivalent step in the salary grade to which he has been reduced and shall, on that step, assume his new position and seniority among other members in the new grade or rank.

(6) A member of the Fire Service whose trial results in the withholding or deferment of increment shall lose his seniority among members of his grade or rank and shall assume the last number and position within that grade or rank.

17. Absence from duty without leave

(1) Any member of the Service who absents himself from duty without leave for two or more days consecutively shall be guilty of an offence and shall be dealt with in accordance with these Regulations.

(2) The name of any member of the Service absenting himself from duty without leave shall be struck off the list of members of the Service and when such member applies for his name to be reinstated, his case shall be inquired into by the Chief Fire Officer or any other officer appointed in that behalf by the Chief Fire Officer.

(3) When such a member of the Service gives a satisfactory explanation of his absence without leave to the adjudicating authority his name shall be reinstated on the list of members of the Service.

(4) No pay shall accrue to any member of the Service for the period of his absence without leave except in the case where he has given a satisfactory explanation of such absence.

18. Damage or loss of equipment

(1) If any member of the Service sells, pawns, destroys or otherwise disposes of any accoutrements, clothing or other property issued to him, or loses or damages the same, he may in addition to any other punishment, be ordered to make good the loss or damage by deductions out of his salary in such a manner as the adjudicating authority may determine.

(2) If any member of the Service willfully damages any vehicle, craft, or any other property issued for his use during his service, whether or not he was personally authorised to use such property, he may, where the amount of damage does not exceed ₦6 be ordered to make good such damage by deductions from his salary in such a manner as the adjudicating authority may determine.

officer other than the Chief Fire Officer.

(b) the civil service commission through the ministerial management committee where the case was adjudicated upon by the Chief Fire Officer.

(2) An appeal in writing shall be filed by the accused with the adjudicating officer within seven days of his conviction.

(3) Where an appeal is filed under sub-paragraph (2) of this paragraph the adjudicating officer shall forward to the appropriate authority a record of the proceedings together with a copy of the grounds of appeal.

(4) An appeal may be heard by the appellate authority with or without hearing the appellant or anyone on his behalf.

(5) The appellate authority may refer a case back to the adjudicating officer for rehearing or for further evidence to be taken.

(6) In an appeal against a dismissal, an appellate authority may substitute therefor an order that the appellant be discharged from the service.

(7) An appellate authority may exercise any of the powers specified in paragraph 11.

13. Review

An appellate authority may in order to ascertain the correctness, legality or propriety of the conviction and punishment in respect of a disciplinary charge, call for, examine and review the record of proceedings thereof.

14. Power to suspend punishment

(1) Subject to the provisions of these Regulations, any punishment other than dismissal, awarded under these regulations may be suspended for a period of six months by the Chief Fire Officer, where the case of the accused was adjudicated upon by any other officer, and by the civil service commission where the case of the accused was adjudicated upon by the Chief Fire Officer.

(2) At the expiration of the period of suspension of a punishment, the Chief Fire Officer or the civil service commission as the case may be, shall review the case, taking into consideration any available report on the accused within the period of suspension, and may set aside, uphold or reduce the punishment (in which case any entry relating to the offence which may have been made in the record of the accused shall be expunged or amended), or order that the punishment be executed.

(3) If during the period of suspension the accused is convicted of another disciplinary offence under these Regulations, the suspended punishment shall forthwith be carried out.

15. Power to expunge certain punishment from service records

An entry of reprimand or withholding of an increment for a period of one year in the service record of a member of the Service, may, by order of the Chief Fire Officer, be expunged by the recognition of a subsequent specific act of good service.

16. Interdiction

(1) The Chief Fire Officer, if he deems it necessary in the public interest, or in the interest of the Fire Service, that any member of the Service shall cease to exercise the powers and

24. No charges to be made save in certain cases.
25. Fire Service not to be used for civil disturbance.
26. Hours of duty.
27. Clothing and equipment.
28. Fire Service training facilities available to non-members.
29. Award of honours (Fire Service) medals.

PART VI

Offences

30. Contravention of this Law or of regulations.
31. Resignation or abscondment before the completion of five years.
32. Personation of member of the Fire Service.
33. Obtaining admission into the Fire Service by fraud.
34. Communication of confidential or secret information.
35. Taking part in strike action, work-to-rule, group disturbance or mutiny.
36. Fire Service Certificate for petrol/kerosene stations.
37. Obstruction of and assault on members of the Fire Service.
38. Failure to yield right of way to fire engine.
39. False alarm.
40. Interference with fire fighting equipment.
41. Storage, sale and transportation of flammable liquid or gas.
42. Contravention of building regulations made under this Law.
43. Power to prosecute.
44. Interpretation.
45. Citation.

CHAPTER F4

FIRE SERVICE LAW

(18th January, 1985)

[Commencement.]

THE HOUSE OF ASSEMBLY OF CROSS RIVER STATE hereby makes the following—
LAW

ARRANGEMENT OF SECTIONS

PART I

Organisation and Administration

SECTION

1. Establishment of the Fire Service.
2. General duties of the Fire Service.
3. Constitution of the Fire Service.
4. Responsibility of the Chief Fire Officer.
5. Legal representation and service of process.
6. Provision of equipment, training, inspection of buildings, etc.
7. The Commissioner's powers.
8. Enlistment.
9. Expiration of term of service during State of Emergency and resignation or withdrawal from service.

PART II

Gratuity, Annual Allowance, Pensions

10. Pensions, gratuity and annual allowance.
11. Pension and subsistence allowance in case of incapacity.
12. Pension, gratuities on death.

PART III

Fire Fighting, Fire Prevention and Other Services

13. Provision of water supply and regulations thereon.
14. Regulations.
15. Standing orders.
16. Affixing of fire alarm, etc.
17. Arrangement with persons within the State.
18. Arrangements with Federal or other State fire authorities and persons outside the State.
19. Disaster relief or distress in other States.

PART IV

Powers of Members of Fire Service

20. Powers of firemen and regulation of traffic.
21. Right of member of Fire Service to enter upon lands.
22. Limitation of suits against Fire Service.

PART I

Organisation and Administration

Establishment of the Fire Service

There shall be established a Fire Fighting and Rescue Service to be known as the Cross River State Fire and Rescue Service (hereinafter referred to as "the Fire Service").

General duties of the Fire Service

The Fire Service shall be employed for the extinguishment, control and prevention of fire, saving and protection of life and property, the provision of relief by way of rescue and ambulance services to the public in traffic accidents, criminal injuries, accidents in construction fields, sickness in the streets and private premises; and in disaster not only connected with fire but also with the other humanitarian and other works as may be required of it under the authority of the Commissioner.

Constitution of the Fire Service

The Fire Service shall consist of a State Chief Fire Officer (hereinafter referred to as "the Chief Fire Officer") and such other officers and firemen of such ranks as may from time to time be appointed by the State Civil Service Commission.

State Chief Fire Officer

Responsibility of the Chief Fire Officer

(1) The Fire Service shall be under the command of the Chief Fire Officer who, subject to the Public Service Rules and the direction of the Commissioner, shall be responsible to the Commissioner for the efficient administration and control of the Fire Service.

(2) Any power conferred and any duty imposed upon the Chief Fire Officer may, in the absence of the Chief Fire Officer at any time, be exercised or performed by any member of the Fire Service authorised generally or specifically in that behalf by the Chief Fire Officer or the Commissioner.

Legal representation and service of process

(1) The Fire Service may sue or be sued in that name in respect of any right or obligation arising from any act done or omitted to be done by the Fire Service in pursuance of the provisions of this Law and the Fire Service shall be represented by the Chief Fire Officer or any member of the Fire Service authorised by the Chief Fire Officer in writing to represent the Fire Service.

(2) Service upon the Fire Service of any notice, order or other process may be effected by delivering it or sending it by registered post to the Chief Fire Officer.

Provision of equipment, training, inspection of buildings, etc.

The Commissioner may make provision for fire fighting, fire prevention and the alleviation of distress, and in particular may—

(a) secure the service of such fire equipment as may be necessary and practicable to meet efficiently all normal requirements;

(b) ensure the efficient training of members of the Fire Service;

(c) ensure efficient arrangement for dealing with calls for assistance of the Fire Service in cases of fire or other

ensure efficient arrangement for the giving, when requested, of advice in respect of buildings and other property as to fire prevention or the restriction of the spread of fires, and as to means of escape in case of fire;

- (f) ensure that for the purposes of paragraph (d) of this section—
- (i) any member of the Fire Service shall be empowered to enter any building or other property at all reasonable hours if authorised to do so by the Chief Fire Officer;
 - (ii) if any member of the Fire Service empowered under subparagraph (i) is refused admission thereto, the court on the *ex parte* application of the Chief Fire Officer or of the member so authorised, may order the owner or occupier of such building or other property to admit the member there to and
 - (iii) any court order made under subparagraph (ii) shall continue in force until the purposes for which the entry was necessary have been achieved.

7. The Commissioner's powers

The Commissioner's powers shall include power—

- (a) to provide accommodation for the Fire Service and its equipment including housing and other accommodation for members of the Fire Service and furniture reasonably required for such accommodation;
- (b) to provide service uniforms and accoutrements to members of the Fire Service;
- (c) to make adequate arrangement to pay compensation to any member of the Fire Service or the family of such member who dies or becomes partly or permanently incapacitated by an injury sustained or sickness contracted—
 - (i) while on duty;
 - (ii) in actual execution of his duty; or
 - (iii) in circumstances especially attributable to the nature of his duty.
- (d) to pay to persons not being members of the Fire Service maintained in pursuance of this Law, who render services for fire fighting purposes, such rewards as the Chief Fire Officer deems fit;
- (e) to provide and maintain fire alarms in such positions in any street or public place as the Chief Fire Officer deems proper and to affix any such fire alarms to any wall or fence adjoining a street or public place;
- (f) to make efficient arrangement for ensuring that reasonable steps are taken to prevent or mitigate damage to property resulting from measures taken in dealing with fires;
- (g) to employ the Fire Service, or use any of the equipment maintained by it, for purposes other than fire fighting purposes for which it appears to the Commissioner to be suitable and, if the Commissioner deems fit, to make such charge as he may prescribe for any service rendered in the course of such employment or use;
- (h) to employ the Fire Service or use any of its equipment outside the State.

amount of such subsistence allowance may be reduced to such an extent as the member deems reasonable where the injuries or sickness are not the sole cause of discharge where the member of the Fire Service incapacitated has continued to serve for not less than one year after sustaining the injury or contracting the sickness in respect of which he is discharged.

The provisions of subsection (1) shall not apply to any officer who by reason of the provisions of the Workmen's Compensation Act.

Where however any member of the Fire Service has been permanently incapacitated by sustained or sickness contracted as provided in such subsection (1) of this section, and resumes duties thereafter, such member of the Fire Service shall, after assessment by a medical doctor employed in a Federal or State government hospital or clinic, be paid an allowance according to the percentage of assessed disability.

For the purpose of this section, any member of the Fire Service who is paid under subsection (3) cannot be paid under section 11 (1) if in due course he retires or is discharged.

Gratuities on death

A member of the Fire Service who is or has been approved for service dies—
while on duty;

in the actual execution of his duty;

as a result of injury received or sickness contracted in execution of his duty and which might have incapacitated him under section 11 (1); or

on account of circumstance specifically attributable to the nature of his duty,

the Commissioner on the recommendation of the Chief Fire Officer, or at his own instance, where the case involves the Chief Fire Officer, may direct that pensions and gratuities be paid for the maintenance and personal support and benefit of all or any of the following: namely; any wife, child, children, relative or dependant of the member of the Fire Service in such manner as the Commissioner on the recommendation of the Chief Fire Officer may deem just.

It shall be lawful for the Commissioner, on the recommendation of the Chief Fire Officer, at his instance, where the case involves the Chief Fire Officer, to grant, in addition to pensions and gratuities if such pension and gratuities have not previously been granted under section 10, a monthly family upkeep allowance set out in this subsection, that is to

if such member of the Fire Service dies leaving a widow or widows, an upkeep allowance to her or divided equally among them, whilst unmarried at a rate not exceeding twenty sixtieth of the deceased's monthly rate of pay at the date of death, or under section 11, not exceeding the rate payable to such a member of the Fire Service while he was incapacitated;

if such member of the Fire Service leaves a widow or widows to whom an upkeep allowance is granted under the preceding paragraph and a child or children, an upkeep allowance or allowance not exceeding one-eighth of the monthly upkeep allowance prescribed under the preceding paragraph, in respect of such child or children until such child reaches or reach the age of 21 years;

(1) Every fireman shall on appointment be enlisted to serve in the Fire Service for not more than 41 years or until he is 60 years old, whichever comes first, and for such other period as may be fixed by the Civil Service Commission to be reckoned in all cases from the day on which he has been approved for service.

(2) A firewoman who becomes pregnant or marries before the completion of two years in the service shall compulsorily withdraw from the Fire Service without pay for twelve months, that is to say, for the nine months of pregnancy and for three months after putting to bed and this period shall in all respect not be taken into account for the purpose of pension, gratuity or any other retirement benefits.

9. Expiration of term of service during State of Emergency and resignation or withdrawal from service

(1) Any fireman whose term of service expires during a State of Emergency, insurrection or hostilities may be compulsorily retained as the Civil Service Commission may direct.

(2) No fireman shall be at liberty to resign or withdraw himself from duties without approval of the Civil Service Commission or any member of the Fire Service to whom the Civil Service Commission has delegated the power to give such approval.

(3) For the purpose of this section the term "State of Emergency" has the same meaning as it has in the Constitution of the Federal Republic of Nigeria, 1999.

PART II

Gratuity, annual allowance, pensions

10. Pensions, gratuity and annual allowance

Subject to the provision of this Law all posts in the Fire Service shall be deemed to be pensionable and members of the Fire Service shall be entitled to all benefits enjoyed in the Civil Service such as gratuities, monthly and annual allowances and pensions, but shall also receive 25% monthly hazard, 17% monthly shift duty, and 15% annual uniform allowance.

11. Pension and subsistence allowance in case of incapacity

(1) Where any member of the Fire Service has been permanently incapacitated by any injury sustained or sickness contracted—

(a) while on duty;

(b) in the actual execution of his duty;

(c) on account of circumstances specifically attributable to the nature of his duty, and his discharge or retirement is thereby necessitated or materially accelerated,

such member of the Fire Service shall be regarded as qualified for retirement and on discharge, in addition to his pension and gratuity, shall be granted monthly subsistence allowance based on the following proportion of his monthly rate of pay at the date of his injury—

where his capacity to contribute to his support is—

Slightly impaired

Ten-Sixtieths

Impaired

Fifteen-Sixtieths

(1) The Commissioner shall take all reasonable measures to ensure the provision of an adequate supply of water at all times for use by the Fire Service in case of fire and for this purpose may make regulations—

- (a) for securing on such terms as to payment or otherwise as may be therein specified that an adequate supply of water shall be available at all times to the Fire Service in case of fire;
- (b) for the provision at the expense of the Fire Service of fire hydrants or other sources of water at points to be indicated by the Chief Fire Officer;
- (c) for the provision at the expense of the Fire Service of distinguishing marks denoting the situation of each fire hydrant or other source of supply of water, which distinguishing marks may be placed or erected upon or adjoining any street or public place;
- (d) for providing for uniformity in fire hydrant and other such sources of water supply and in the distinguishing marks denoting the location of such fire hydrants or other sources of water supply and in the positions where such distinguishing marks shall be placed;
- (e) for the regulation of the pressure of water available from such fire hydrants or other sources of water supply and for the provision at the expense of the Fire Service of such auxiliary pumping plant and equipment as may be necessary.

(2) The water authority shall, when any new main water pipes are to be installed or any major alterations made to existing main pipes inform the Fire Service and provide for the use of the Fire Service, the detailed plans and all other information for the proposed works.

14. Regulations

(1) Save as provided by section 13 of this Law the Commissioner may from time to time make regulations—

- (a) on the recommendation of the Chief Fire Officer—
 - (i) with respect to the organisation and administration of the Fire Service;
 - (ii) with respect to the offices in the Fire Service and appointments to such offices;
 - (iii) with respect to the training of members of the Fire Service; and
 - (iv) with respect to the promotion, transfer, dismissal and disciplinary control of members of the Fire Service;
- (b) setting out the scales of charges permitted under subsection (2) of section 24 for services rendered by the Fire Service;
- (c) with respect to the administration of the Fire Service Reward Fund established under section 23;
- (d) with respect to the prevention of fire and reduction of the risk of fire and the safety of persons or animals in or near any building or class of buildings from fire hazards;

- (d) until such a child attains the age of 21 years;
- (e) if such member of the Fire Service leaves a child or children and a widow to whom an upkeep allowance is granted under subsection (2) (a) and the widow subsequently dies, an upkeep allowance double the amount prescribed in subsection (2) (b) in respect of each child as from the date of death of the widow until such child attains the age of 21 years,
- (f) if such member of the Fire Service does not leave a widow or if no pension is granted to his widow, and if his mother was wholly or mainly dependent on him for support, a monthly upkeep allowance to the mother of an amount not exceeding the monthly upkeep allowance which might have been granted to his widow provided that—
- (i) all such monthly upkeep allowances shall be at the discretion of the Commissioner acting on the recommendation of the Chief Fire Officer and any upkeep allowance so granted shall cease if at any time the Commissioner is satisfied that the person in respect of whom such upkeep allowance has been granted is adequately provided with other means of support;
 - (ii) a monthly upkeep allowance shall not be payable under this paragraph at any time in respect of more than six children;
 - (iii) a monthly upkeep allowance granted to a female child under this paragraph shall cease upon the marriage of such child or when she attains the age of 21 years' whichever comes first;
 - (iv) if, in any case, it appears to the Commissioner acting on the recommendation of the Chief Fire Officer that it will be proper so to do having regard to the law or custom of the area, payment of the foregoing upkeep allowance may, at the discretion of the Commissioner, be paid to such authority having jurisdiction in that area as he may specify for disbursement in the interest of the persons entitled thereto under the provisions of this subsection;
 - (v) if any member of the Fire Service proceeding by a route approved by the Commissioner to or from his duty station at the commencement or termination of his service therein or of a period of leave therefrom, dies as a result of damage to any vessel, vehicle or aircraft in which he is travelling or of any act of violence directed against such a vessel, vehicle or aircraft, such member of the Fire Service shall be deemed for the purpose of this section to have died under the circumstance described in subsection (1) of this section;
- (g) for the purpose of this section the word "child" includes—
- (i) a posthumous child; and
 - (ii) a stepchild born before the date of the injury or death and wholly or mainly dependent upon the deceased member of the Fire Service for support.

16. Affixing of fire alarm, etc.

(1) Any fire alarm or any mark indicating the locations of any fire hydrant or other water supply as required or prescribed by this Law may be fixed or placed upon any land without the consent of the owner of such land or other property and without payment of compensation.

(2) For the purpose of this section—

“land” includes buildings, walls or fence;

“mark” includes any notice, tablet, plate, post or other distinguishing mark;

“owner” includes any lessee, tenant, licensee or occupier.

17. Arrangement with persons within the State

(1) The Commissioner may, on the recommendation of the Chief Fire Officer, enter into arrangements on such terms as to payment or otherwise as may be agreed, with persons who own private fire fighting units to assist the Fire Service in dealing with fires and other emergencies occurring in the State.

(2) Members of private fire fighting units engaged in operations under subsection (1) of this section shall possess the same rights, enjoy the same immunities and exercise the same powers as members of the Fire Service.

18. Arrangements with Federal or other State fire authorities and persons outside the State

(1) The Commissioner may, on the recommendation of the Chief Fire Officer and on such terms as to payment or otherwise as may be agreed, enter into arrangement with—

(a) the government of any State of the Federation or any fire authority in any State which maintains a fire fighting service; or

(b) any person who maintains a fire fighting unit outside the State—

(i) to secure the provision by such State government fire authority or person of assistance for purposes of dealing with fires or other emergencies occurring within the State;

(ii) to secure the provision by such State government fire authority or person of assistance for purposes of dealing with fires or other emergencies occurring outside the State.

(2) The Commissioner shall not enter into any arrangement under sub-paragraph (b) (ii) of subsection (1) unless the other government involved agrees to indemnify the Fire Service and all its members against action for damages in respect of any act or omission for which the Fire Service would not be liable in the State under this or any other Law.

19. Disaster relief or distress in other States

(1) If any disaster occurs anywhere within the Federation of Nigeria, outside the State and if either the fire authority or the Commissioner of Police of the State in which the disaster has occurred so requests the Chief Fire Officer may in his discretion provide assistance—

(a) by utilising or lending with or without compensation therefor, to that State government or fire authority the equipment, supplies, facilities, personnel and other resources of the Service; and

of the use or proposed location or otherwise, the Chief Fire Officer shall substitute a fire hazard;

- (f) requiring owners of multiple dwellings, schools or colleges, factories, industries, cinemas, theatres, office buildings and other such buildings, structures, or places to which the public resort from time to time to take such precautions as the Chief Fire Officer may specify for the safety against fire hazard of the tenant, occupiers, invitees or other users of such building structures or places;

For the purposes of paragraph (f) of subsection (1) the Chief Fire Officer may classify such buildings, structures or places into different categories and each such category may be subject to different requirements as may be stipulated; and further for the purposes hereof the Commissioner may empower the Chief Fire Officer to limit the number of persons occupying or using such buildings, or prevent them from using such building or structures or places at any time and to require such owners or occupiers to install such fire fighting equipment of such standard as the Chief Fire Officer may prescribe and deem necessary and generally to regulate the use of such buildings, structures or places so that at all times the tenants, occupiers, invitees, or users thereof shall have free access to such fire fighting equipment;

- (g) prescribing the type of signal, audible or visual, to be used on fire engines or other mobile fire fighting equipment;
- (h) relating to the establishment and good management of canteens and recreation rooms for the benefit of the Fire Services;
- (i) for such other matters as he deems necessary or desirable to give effect to the provisions of this Law.

(2) If any owner of a building, structure or place feels aggrieved by any regulation, requirement or classification made under paragraph (e) or (f) he may apply to the High Court of competent jurisdiction by summons against the regulation, requirement or classification.

(3) The relevant High Court shall have jurisdiction to hear and determine such application.

(4) Any such application shall be made within 21 days from the date on which the notice was served or information was given to the aggrieved person of the matter forming the subject of the application.

15. Standing orders

(1) The Commissioner may, after considering the recommendation of the Chief Fire Officer, make standing orders with respect to—

- (i) any matter relating to the organisation and administration of the Fire Service;
- (ii) any matter relating to appointment to the Fire Service, and to the promotion, transfer, discipline and control of members of the Fire Service;
- (iii) any matter relating to the discipline and control of persons undergoing training under section 28;
- (iv) any matter relating to the duties to be performed by members of the Fire Service and for their guidance in the discharge of those duties;
- (v) the description and issue of the fire fighting and fire prevention equipment, accoutrements, uniforms and other necessaries to be supplied to the Fire Service; and

or property from fire or from acts done for rescue and fire fighting purposes or for the purpose of extinguishing a fire therein or on property adjacent thereto;

- (c) having entered such building or place, to do such acts therein as he may deem necessary for rescue operations or for extinguishing any such fire or for protecting such building, place or property adjacent thereto or any property therein from fire or from acts done for rescue or fighting purposes;
- (d) having entered such building or place or property to do such acts therein as he may deem necessary for the protection, rescue or assistance of persons or animals;
- (e) having entered such a building or place or property remove any chemicals, containers, petroleum products, explosives or any property, furniture or items which in his opinion are capable of causing fire or are dangerous to the tenants, or occupiers of such building, place or property or property adjacent thereto;
- (f) pull down any building or other structure, or destroy or remove any property as he may deem necessary to extinguish or limit the spread of any fire, or carry out rescue of persons or animals;
- (g) with the written consent of the Chief Fire Officer, after a seven days' demolition notice has been served on the owner or occupier, pull down any building or structure or destroy or remove any property which in the estimation of the Chief Fire Officer does not conform with fire safety requirements, classifications or regulations made under section 14 (d), (e) and (f);
- (h) stop the storage, sale or transportation of any commodity or material which, in his opinion, is believed to constitute a fire hazard;
- (i) stop the construction of any structure or building which by the Fire Service standards stands a risk of collapse or constitutes a fire hazard or any undue risk to persons or animals;
- (j) take water from any source whatever without payment or other compensation therefor for the purposes of extinguishing a fire or of limiting the spread thereof.

(2) Any injury to persons or damage to property caused by any member of the Fire Service while acting in the execution of his duties under this Law in extinguishing fire or in aiding or assisting persons or animals in a fire situation shall be deemed to be injuries or damages caused by fire.

22. Limitation of suits against Fire Service

(1) Notwithstanding the provisions of the Public Officers Protection Law, when any suit is commenced against the Fire Service for any act done in pursuance of this Law or against any member for any act done in the execution of his duty, or for any alleged neglect or default in the execution of any such duty, such suit shall not lie or be instituted unless it is commenced within two months next after the act, neglect or default complained of or in the case of a continuing damage or injury, within two months after the ceasing thereof.

(2) No member of the Fire Service shall be sued in his personal capacity in any civil proceedings for any act done pursuant to this Law.

(3) For the purpose of this section—

“disaster” means any flood, fire, hurricane, earthquake, storm or other catastrophe in any part of the Federation which in the opinion of the State Fire Service or the Commissioner of Police of the State is, or threatens to be of sufficient severity and magnitude to warrant assistance by the Fire Service to supplement the efforts and available resources of the fire authority and local fire fighting services of that part of the Federation in alleviating the damage, hardship and suffering caused thereby.

PART IV

Powers of Members of Fire Service

20. Powers of firemen and regulation of traffic

(1) The most senior member of the Fire Service present at any fire shall have the sole charge and control of all operations for extinguishing the fire or for the assistance of persons or animals in fire distress by reason thereof or by reason of such fire fighting or fire prevention measure.

(2) The most senior member of the Fire Service present at any fire may close to traffic any street or thoroughfare or may stop or regulate traffic thereon or remove any person including the owner or occupier of the property involved or of adjacent or neighbouring property from the said street or thoroughfare if in his opinion it is necessary or desirable to do so for fire fighting purposes.

(3) For the purposes of ensuring or expediting a free passage of any fire engine or other mobile fire fighting equipment while proceeding to a fire, any member of the Fire Service may remove any person or vehicle from any street or thoroughfare if in his opinion it is necessary or desirable to do so for the purposes of ensuring or expediting such free passage of the fire engine or other mobile fire fighting equipment.

(4) All persons and vehicles using any street or thoroughfare shall yield right of way to fire engines and other mobile fire fighting equipment proceeding to a fire and operating any prescribed signals, audible or visual, and police officers, if present, shall give such assistance as may be necessary for that purpose.

(5) For the purpose of ensuring that fire engines are available when required for emergency, no person shall detain or cause to be detained outside a fire station, any fire engine, appliance or equipment without the written consent of the Chief Fire Officer or any fire officer so authorised by him to give such written consent.

21. Right of member of Fire Service to enter upon lands

(1) Any member of the Fire Service who is on duty or any member of another State or other fire authority or of a fire fighting unit who is acting within the State in pursuance of any arrangement entered into under section 17 or section 18 of this Law may, without the consent of the owner or occupier—

(a) enter and if necessary break into any building, place or property in which a fire has or is reasonably believed to have broken out;

(2) On the recommendation of the Chief Fire Officer the Commissioner may establish other special decorations, awards, medals and colours for the Fire Service and shall make regulations and rules to govern their award and use.

PART VI

Offences

30. Contravention of this Law or of regulations

Any person who contravenes or fails to comply with any of the provisions of this Law or with any regulation or requirement made thereunder for which no other penalty is specifically provided shall be guilty of an offence and on conviction shall be liable to fine not exceeding ₦100.00 or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

31. Resignation or abscondment before the completion of five years

Any member of the Fire Service who absconds or resigns before the completion of five years' unbroken service shall be required to refund his training cost and such training cost may be sued for and recovered in any court of competent jurisdiction in the State.

32. Personation of member of the Fire Service

Any person not being a member of the Fire Service who puts on or assumes either in whole or in part the dress, name, designation or description of any member of the Fire Service or in any way pretends to be or personates a member of the Fire Service or to possess authority from or on behalf of the Fire Service, for the purpose of obtaining admission into any building or other place or of doing any act which such person would not under law be entitled to do on his own authority shall be guilty of an offence and on conviction thereof shall be liable to a fine of two hundred naira or to imprisonment for a term not exceeding one year or to both such fine and imprisonment.

33. Obtaining admission into the Fire Service by fraud

Any person who knowingly uses or attempts to pass off any forged or false certificate, character, letter or other document for the purpose of obtaining admission into the Fire Service or who, on applying for admission shall make any false statement whether orally or in writing shall be guilty of an offence and on conviction thereof shall be liable to fine not exceeding two hundred naira or to a term of imprisonment not exceeding three months or to both such fine and imprisonment, and if he had been admitted into the Fire Service shall be liable to be dismissed therefrom.

34. Communication of confidential or secret information

(1) Any member of the Fire Service who at any time communicates or attempts to communicate any confidential or secret information obtained by him in the course of his duty as a member of the Fire Service to any unauthorised person shall be guilty of an offence and on conviction thereof shall be liable to a fine not exceeding two hundred naira or to a term of imprisonment not exceeding three months or to both such fine and imprisonment and shall further be liable to dismissal from the service.

There shall be established a fund to be called "the Fire Service Reward Fund" into which shall be paid all pay forfeited by members of the Fire Service for offences against discipline and all fines levied from assault on members of the Fire Service. Such fines shall be applied and administered by the Chief Fire Officer in accordance with regulations made under section 14 (1) (c).

24. No charges to be made save in certain cases

(1) No charges shall be made for any service rendered by the Fire Service in extinguishing fire or for carrying out any emergency rescue operations.

(2) Charges may be made for services rendered by the Fire Service other than those specified in subsection (1) and the scales of such charges shall be set out by the Commissioner.

(3) Any such prescribed charge may be sued for and recovered in a court of competent jurisdiction in the State and the person so sued shall pay the costs of such action.

25. Fire Service not to be used for civil disturbance

Save when expressly so authorised by the Commissioner or the Chief Fire Officer, the Fire Service shall not be employed for the purpose of the prevention, control or suppression of civil commotion, riot or other civil disturbance.

26. Hours of duty

(1) Every member of the Fire Service shall carry out all lawful orders and shall at all times punctually and efficiently perform all appointed duties and attend to all matters within the scope of his office.

(2) Whether or not a member of the Fire Service is off duty, his responsibility remains the same and he shall be bound to attend all calls to duty at all times when summoned to do so, by any legal means.

27. Clothing and equipment

Uniform and equipment of the members of the Fire Service shall be of such specifications and worn in such manner as laid down in the standing orders for the Fire Service.

28. Fire Service training facilities available to non-members

Any person who is not a member of the Fire Service may with the approval of the Chief Fire Officer and on such terms as to payment or otherwise a may be prescribed be admitted to all or part of such training in fire fighting and fire prevention as is established under this Law for the training of members of the Fire Service.

29. Award of honours (Fire Service) medals

(1) Subject to the provision of the National Honours Act and the Honours (Fire Service) Warrant 1974, the Chief Fire Officer shall submit recommendations through the Commissioner, to the State Executive Council for the award of the following medals—

- (a) The Nigerian Fire Service Cross;
- (b) The Meritorious Service Medal; and

three months or to both such fine and imprisonment.

(2) For purposes of this section "**fire fighting equipment**" includes any fire engine, mobile fire fighting equipment, fire extinguishers, fire escape, fire alarm, fire hydrant, fire hydrant cover, or any post, pillar, plate, tablet or other mark used to indicate the position of the fire hydrant or other sources of water or any other equipment so prescribed.

41. Storage, sale and transportation of flammable liquid or gas

(1) Any person who stores, sells, buys or transports any flammable liquid or gas other than in the fuel tank of a vehicle or engine without a fire certificate and who contravenes or fails to comply with any regulation or requirement prescribed or made under this Law shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding six months or to both such fine and imprisonment, and such flammable products shall be forfeited to the Fire Service.

(2) For the purpose of this section, "**fire certificate**" means any written permit signed by the Chief Fire Officer or by any Fire Officer so authorised by him in writing to sign and issue such a permit.

42. Contravention of building regulations made under this Law

(1) (a) Any person who is the owner of property, a building, structure or place and who contravenes or fails to comply with any regulation or requirement prescribed or made under this Law—

- (i) prohibiting, controlling or limiting the use of the property, building, structure or place for any particular purpose or any particular time or by more than any specified number of persons at any particular time; or
- (ii) requiring the installation or maintenance of any fire fighting equipment in or upon the property, structure, place or building; or
- (iii) any person who is the owner of land on which a building is being erected, or who is the owner of a building which is being altered or repaired or who is employed by the owner of the land to erect a building or any structure thereon or by the owner of a building which is being altered or repaired or who is employed by the owner of the land to erect a building thereon or by the owner of a building to alter or repair the same, whether under contract or otherwise and who contravenes or fails to comply with any regulation or requirement prescribed or made under this Law prohibiting, controlling or limiting the use of certain specified materials in or about the erection, alteration or repair of the building,

shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

(2) (a) Upon conviction of the owner of any building under paragraph (b) of subsection (1) the court may in its absolute discretion order that the building be demolished or that the materials be removed therefrom at the expense of the owner without compensation.

(b) Any demolition or removal order made under paragraph (a) shall be executed by the convicted owner within the time decreed by the Court order.

(3) For purposes of this section—

"building" includes any building, structure or any multiple dwelling.

35. Taking part in strike action, work-to-rule, group disturbance or mutiny

Any member of the Fire Service who engages, encourages or takes part in, or abets any strike action, work-to-rule or any group disturbance or mob action or any trade union activity or mutiny shall be guilty of an offence punishable by summary dismissal from the service.

36. Fire Service Certificate for petrol/kerosene stations

(1) All flammable gas, diesel, petrol and kerosene filling stations and depots shall be covered by a Fire Service Safety Certificate duly signed by the Chief Fire Officer and no flammable gas, diesel, petrol or kerosene filling station shall be constructed or operated without such certificate.

(2) A Fire Service safety certificate shall be renewable every year and all applications for renewal shall be made to the Chief Fire Officer within the first three months of every year.

(3) Any person who contravenes the provision of this section shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

37. Obstruction of and assault on members of the Fire Service

Any person who—

- (i) wilfully obstructs, interferes with, assaults or resists any member of the Fire Service in the execution of his duty under this Law or aids, invites, induces or abets any other person to obstruct, interfere with, assault or resist any such member of the Fire Service or any person aiding or assisting such member in the execution of his duty under this Law; or
- (ii) wilfully obstructs or delays the passage of any fire engine or other mobile fire fighting equipment proceeding to a fire; or
- (iii) detains or causes to be detained a fire engine or other mobile fire fighting equipment in any place other than a fire station as specified under section 20 (5) of this Law,

shall be guilty of an offence under this Law and liable on conviction to a fine not exceeding five hundred naira or to imprisonment for a term not exceeding two years or to both such fine and imprisonment.

38. Failure to yield right of way to fire engine

Any person who fails to yield right of way to a fire engine or other mobile fire fighting equipment as required by this Law shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred naira or to imprisonment for a term not exceeding one month or to both such fine and imprisonment.

39. False alarm

Any person who wilfully gives or causes to be given a false alarm of a fire to the Fire Service maintained in pursuance of this Law or to any member of such Fire Service shall be guilty of an offence and liable on conviction to a fine not exceeding two hundred naira or to imprisonment for a term not exceeding three months or to both such fine and imprisonment.

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

1. Fire Service Disciplinary Procedure Regulations.
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FIRE SERVICE DISCIPLINARY PROCEDURE REGULATIONS

ARRANGEMENT OF REGULATIONS

REGULATION

1. Power to exercise disciplinary control vested in Chief Fire Officer.
2. Procedure for carrying out orders.
- 3.
4. Breach of discipline.
5. Certain officers to hold inquiry into charges.
6. Disciplinary charges.
7. Procedure.
8. Record of proceedings.
9. Punishment.
10. Effective date of dismissal.
11. Appeal and review.
- 12.
13. Review.
14. Power to suspend punishment.
15. Power to expunge certain punishment from service records.
16. Interdiction.
17. Absence from duty without leave.
18. Damage or loss of equipment.
19. Withdrawal from service.
20. Deduction from salary.
21. Deduction to be paid to revenue.
22. Fire Service Reward Fund.
23. Surrender of property.
24. Citation.

SCHEDULE

44. Interpretation

In this Law, unless the context otherwise requires—

“**Commissioner**” means the member of the State Executive Council charged with responsibility for matters relating to fire service and fire protection;

“**Court**” means the magistrate's court;

“**fire authority**” means the State or Local Authority or other body responsible under any law for the provision of fire fighting or fire protection service in the State;

“**fire engine**” means any vehicle used for the carriage of members of the Fire Service or fire protection service in the State;

“**fire fighting equipment**” includes fire extinguishers, fire escapes, emergency exits and other such means of fire fighting, fire prevention and escape as may be prescribed;

“**fire fighting unit**” means fire fighting personnel and mobile fire fighting equipment maintained as such by any person other than a fire authority for use in the fighting and prevention of fires on such person's property;

“**fireman**” means any uniformed male member of the Fire Service;

“**firewoman**” means any uniformed female member of the Fire Service;

“**Fire Service**” means the Cross River State Fire Service established under this Law;

“**mobile fire fighting equipment**” means any fire fighting equipment not being a fire engine so constructed as to be movable from place to place on a wheel or wheels;

“**multiple dwelling**” means a building or group of buildings constructed or adopted to be let in separate portions for purposes of residence to more than six separate tenants or occupiers under separate agreement whether verbal or written and includes hotels, guest houses, rest houses or other buildings used for similar purpose;

“**owner**” includes lessee, licensee and occupier;

“**prescribed**” means prescribed by this Law or by regulations;

“**State**” means the Cross River State.

45. Citation

This Law may be cited as the Fire Service Law.

th any of the disciplinary offences specified in the Schedule hereto, an inquiry into the charge shall be conducted—

- (a) in the case of a member of the Service below the rank of a Station Officer, by an officer not below the rank of Divisional Officer, as the Chief Fire Officer may appoint;
- (b) in any other case by the Chief Fire Officer.

Disciplinary charges

(1) A charge shall be framed in accordance with any of the disciplinary offences prescribed in the Schedule, and shall describe the offence briefly identifying the accused with the offence charged.

(2) Where there are two or more distinct offences a separate charge shall be laid in respect of each offence and a separate finding shall be made on each charge.

(3) Where a member of the Service contravenes more than one offence in the course of a single transaction, a separate charge shall be laid in respect of each offence and separate findings shall be made on each charge thereof, but only a single punishment shall be recommended or awarded in respect of all the offences.

(4) Two years or more member of service may be charged and tried together for the same different disciplinary offences if committed in the cause of the same transaction.

(5) The charge may be amended at any time before the finding, but the accused shall be informed of the amended charge and he shall have a right to give evidence, call witnesses and cross-examine them in respect of the amended charge.

(6) A member of the Service charged with a disciplinary offence may be convicted of an attempt to commit that offence or for aiding and abetting the commission of that offence.

Procedure

(1) The charge shall be read and explained to the accused by the adjudicating officer and the accused shall be called upon to plead to the charge.

(2) Where the accused pleads guilty—

(a) the adjudicating officer shall record the facts in support of the charge and shall explain them to the accused;

(b) the accused shall then be called upon to make any statement he may wish to make in mitigation of the offence and the adjudicating officer shall record such statement if made or the fact that the accused had nothing to say;

(c) the adjudicating officer shall, where the facts in support of the charge establish the offence charged, record a conviction and recommend or award any punishment prescribed in paragraph 9 in respect of the offence.

(3) If the accused pleads not guilty or refuses to plead, the adjudicating officer shall record the accused's plea or his refusal to plead; thereafter the adjudicating officer shall call witnesses in support of the charge and the accused may cross-examine such witnesses, and may be re-examined on matters arising out of cross-examination and the evidence of the witnesses called shall be recorded by the adjudicating officer.

[Commencement.]

In exercise of the powers conferred on me by section 14 (1) of the Fire Service Law, 1985 and of all other powers enabling me in that behalf, I Commissioner for Local Government, on the recommendation of the Chief Fire Officer hereby make the following—

1. Power to exercise disciplinary control vested in Chief Fire Officer

The Chief Fire Officer shall exercise disciplinary control over the members of the Service and may, in response to the exigency of the Service, transfer or deploy any member of the service at any time.

2. Procedure for carrying out orders

(1) Any order made by an officer who is superior in rank shall be carried out by an officer in a lower rank without question and obeyed before any complaints are made by such junior member of the Fire Service.

(2) Any complaints from a junior member of the Fire Service, after complying with an order from a member of the Fire Service who is superior in rank shall be made in writing to—

- (a) the Divisional Fire Commander through the sectional head, where the complaints is of the rank of station officer; or
- (b) the Chief Fire Officer through the Divisional Fire Commander where the complaints is of the rank of Station Officer and above.

(3) The Chief Fire Officer or the Divisional Fire Commander as the case may be, shall adjudicate on the matter within 48 hours from the time the complaint is made.

3. (1) The Chief Fire Officer may recommend to the appropriate authority the promotion of any member of the service who—

- (a) has the prescribed qualification; or
- (b) has acquired the necessary experience; or
- (c) has performed satisfactorily or outstandingly.

(2) Noting in these Regulations shall give any member of the service a claim to promotion as of right.

[Schedule.]

(3) The effective date of any promotion shall be specified by the authority having the power to carry out the promotion.

4. Breach of discipline

Any member of the Service who contravenes paragraph 17 of these Regulations or commits any of the disciplinary offences specified in the Schedule hereto shall be guilty of an offence and shall be liable to the appropriate punishment specified in paragraph 9 of these Regulations.

k. Punishment

(1) A member of the Service who is convicted of a disciplinary offence may (according to the degree and nature of the offence) be punished for that offence by—

- (a) dismissal;
- (b) termination of appointment;
- (c) being required to resign immediately or on a specified date as an alternative to dismissal;
- (d) reduction in rank or grade;
- (e) fines;
- (f) reprimand;
- (g) withholding or deferment of increment;
- (h) suspension from duty without pay;
- (i) interdiction;
- (j) confinement to fire station, quarters, barracks or house during an emergency;
- (k) extra duty, fatigue or drill;
- (l) caution.

(2) A Fire Service officer from the rank of leading fireman up to and including the Chief Fire Officer may, without trial, punish a defaulter on the spot by awarding any of the following punishments—

- (a) confinement to fire station, quarters, barracks or house during an emergency;
- (b) extra duty, fatigue or drill;
- (c) caution.

(3) Any punishment awarded against a defaulter other than those specified under subparagraph 2 of this rule shall be entered into the service record of the defaulter.

l. Effective date of dismissal

(1) If a member of the service is dismissed for a disciplinary offence such dismissal shall take effect from the date the dismissal was recommended.

(2) Any punishment other than dismissal shall take effect from the date such punishment awarded, or where necessary, the date on which the dismissal was confirmed after recommended.

m. Appeal and review

Every conviction and punishment recommended or awarded by virtue of paragraph 4 of these Regulations shall be subject to appeal or review in such manner and so such extent as is described in paragraphs 12 and 13 and upon any such appeal or review the conviction may be set aside or confirmed, or the punishment reduced or increased, as the case may be.

otherwise, he shall call on the accused for his defence and shall record such defence as may be put up by the accused.

(5) The accused may, when called upon for his defence, give evidence, call witnesses or remain silent. If the accused gives evidence he may be cross-examined but not as to character (unless it is in issue) or as to other offences for which he is not charged and he may make a statement to explain any matter arising out of his cross-examination. The witnesses of the accused may be cross-examined as to both the character and credibility of the accused and the accused or his legal representative may re-examine them.

(6) The adjudicating officer shall upon the evidence before him convict or acquit the accused. If the accused is convicted the adjudicating officer shall invite him to say anything he may wish to say in mitigation of the offence, and thereafter he shall recommend or award, as the case may be, any punishment under paragraph 9 which he considers adequate having regard to the circumstances of the case.

(7) The adjudicating officer may question any witness at any time during the course of the proceedings and any witness may be recalled from leave by the adjudicating officer.

(8) All evidence shall be taken in the presence of the accused and any evidence given in a language not understood by him shall be interpreted to him.

(9) All evidence shall be taken on oath.

(10) The adjudicating officer shall at all times satisfy himself that the accused has an opportunity to defend himself.

(11) Where the accused is convicted and a punishment has been recommended or awarded, as the case may be, the adjudicating officer shall notify the accused in writing to his appeal against conviction or punishment or both within seven days from the date of such notification.

(12) The adjudicating officer may adjourn a case from time to time as circumstance permit.

(13) When any member of the Service below the rank of Station Officer is convicted of a disciplinary offence under these Rules, the adjudicating officer shall only have power to recommend a punishment to the Chief Fire Officer who may substitute any punishment he may consider adequate having regard to the circumstance of the case.

(14) When any member of the Service of the rank of Station Officer or above is convicted of a disciplinary offence under these Rules, the Chief Fire Officer as the adjudicating officer shall have power to award any punishment; but where he awards a punishment of dismissal or termination of appointment or reduction in rank such punishment shall be referred to the Ministerial Management Committee for consideration. The Ministerial Management Committee may ratify the Chief Fire Officer's decision or award any punishment it deems fit.

8. Record of proceedings

An adjudicating officer shall make a record of the following—

(a) the charge;

(b) the plea of the accused;

(c) where the accused pleads guilty, facts in support of the charge, and evidence in support of the charge, the evidence of the accused and the witnesses called in his defence;

ease to be a member of the Service.

(2) The powers vested in and the privileges and benefits enjoyed by an interdicted member of the Service as a member of the Service shall for the period of interdiction fall in abeyance but such member of the Service shall still be subject to the same authority and disciplines if he had not been interdicted.

(3) A member of the Service who has been interdicted shall be entitled to not less than half of his salary during the period in which he is interdicted.

(4) If the trial of a member of the Service does not result in dismissal, discharge from the service, or termination of appointment or reduction in rank or grade or withholding or deferment of increment, he shall be entitled to the balance of the salary which he would have received had he not been interdicted.

(5) Unless otherwise stated, if the trial of a member of the Fire Service results in reduction in rank or grade, such a member shall drop to a corresponding or equivalent step in the salary grade to which he has been reduced and shall, on that step, assume his new position and seniority among other members in the new grade or rank.

(6) A member of the Fire Service whose trial results in the withholding or deferment of increment shall lose his seniority among members of his grade or rank and shall assume the next number and position within that grade or rank.

17. Absence from duty without leave

(1) Any member of the Service who absents himself from duty without leave for two or more days consecutively shall be guilty of an offence and shall be dealt with in accordance with these Regulations.

(2) The name of any member of the Service absenting himself from duty without leave shall be struck off the list of members of the Service and when such member applies for his name to be reinstated, his case shall be inquired into by the Chief Fire Officer or any other officer appointed in that behalf by the Chief Fire Officer.

(3) When such a member of the Service gives a satisfactory explanation of his absence without leave to the adjudicating authority his name shall be reinstated on the list of members of the Service.

(4) No pay shall accrue to any member of the Service for the period of his absence without leave except in the case where he has given a satisfactory explanation of such absence.

18. Damage or loss of equipment

(1) If any member of the Service sells, pawns, destroys or otherwise disposes of any accoutrements, clothing or other property issued to him, or loses or damages the same, he may in addition to any other punishment, be ordered to make good the loss or damage by deductions out of his salary in such a manner as the adjudicating authority may determine.

(2) If any member of the Service wilfully damages any vehicle, craft, or any other property issued for his use during his service, whether or not he was personally authorised to use such property, he may, where the amount of damage does not exceed ₦6 be ordered to make good such damage by deductions from his salary in such a manner as the adjudicating authority may determine.

officer other than the Chief Fire Officer;

(b) the civil service commission through the ministerial management committee where the case was adjudicated upon by the Chief Fire Officer.

(2) An appeal in writing shall be filed by the accused with the adjudicating officer within seven days of his conviction.

(3) Where an appeal is filed under sub-paragraph (2) of this paragraph the adjudicating officer shall forward to the appropriate authority a record of the proceedings together with a copy of the grounds of appeal.

(4) An appeal may be heard by the appellate authority with or without hearing the appellant or anyone on his behalf.

(5) The appellate authority may refer a case back to the adjudicating officer for rehearing or for further evidence to be taken.

(6) In an appeal against a dismissal, an appellate authority may substitute therefor an order that the appellant be discharged from the service.

(7) An appellate authority may exercise any of the powers specified in paragraph 11.

13. Review

An appellate authority may in order to ascertain the correctness, legality or propriety of the conviction and punishment in respect of a disciplinary charge, call for, examine and review the record of proceedings thereof.

14. Power to suspend punishment

(1) Subject to the provisions of these Regulations, any punishment other than dismissal, awarded under these regulations may be suspended for a period of six months by the Chief Fire Officer, where the case of the accused was adjudicated upon by any other officer, and by the civil service commission where the case of the accused was adjudicated upon by the Chief Fire Officer.

(2) At the expiration of the period of suspension of a punishment, the Chief Fire Officer or the civil service commission as the case may be, shall review the case, taking into consideration any available report on the accused within the period of suspension, and may set aside, uphold or reduce the punishment (in which case any entry relating to the offence which may have been made in the record of the accused shall be expunged or amended), or order that the punishment be executed.

(3) If during the period of suspension the accused is convicted of another disciplinary offence under these Regulations, the suspended punishment shall forthwith be carried out.

15. Power to expunge certain punishment from service records

An entry of reprimand or withholding of an increment for a period of one year in the service record of a member of the Service, may, by order of the Chief Fire Officer, be expunged by the recognition of a subsequent specific act of good service.

16. Interdiction

(1) The Chief Fire Officer, if he deems it necessary in the public interest, or in the interest of the Fire Service, that any member of the Service shall cease to exercise the powers and



CROSS RIVER STATE OF NIGERIA

LAW NO. 5 (2010)

A Law to provide for the establishment of the Cross River State Waste Management Agency and for matters connected therewith. Long Title.

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Commencement

The Cross River State House of Assembly enacts as follows -

Enactment

PART I

Establishment and Functions of the Agency

1. (1) There is established an agency, known as the Cross River State Waste Management Agency (in this Law referred to as "the Agency"). Establishment of Agency.

(2) The Agency is a body corporate with perpetual succession and a common seal and with power to sue and be sued in its corporate name and to own, hold and dispose of property whether movable or immovable.

2. (1) The Agency shall-

Functions of the Agency

- (a) be responsible for the efficient and effective collection, evacuation, appropriate treatment and disposal of waste from private and public premises, in all urban areas in the State;
- (b) subject to the approval of the Ministry of Environment, undertake the establishment, management and maintenance of landfills, dumpsites, waste collection and treatment sites and locations for the purpose of facilitating the sustainable and environmentally friendly management and disposal of waste in the State;
- (c) undertake the removal and disposal of silt and obstructions from gutters and drains, and to surcharge any person whose misconduct creates any such obstruction;
- (d) retain consultants, contractors and enter into such other arrangements that would facilitate the attainment of any or all of the functions or objectives of the Agency;
- (e) carry out public enlightenment and education with regard to waste management and environmental sanitation generally, and the responsibilities of citizens, and ensure compliance;

- (f) monitor, regulate and oversee the installation of pollution control device, waste management methods and waste disposal systems and management;
- (g) design and encourage the establishment of sewage systems and provide maintenance service for such systems;
- (h) maintain refuse bins and dumpsters in strategic locations and deploy such other receptacles and equipment for the collection and evacuation of waste as the Agency may deem necessary;
- (i) undertake the evacuation, treatment and disposal of sewage, and to ensure the construction of drains, sewers and other facilities to aid the efficient and effective disposal of sewage in a safe and environmentally friendly manner;
- (j) acquire such other facilities, machines and equipments as may be required for the efficient execution of the Agency's functions; and
- (k) carry out such other functions as may be directed by the Governor.

(2) Notwithstanding the provisions of any other Law or Regulation the Agency is vested with the responsibility for the enforcement of all laws and regulations relating to waste management and sanitation in urban areas of the State.

PART II

Establishment, Constitution and Powers of the Board

Establishment and
Constitution of the
Board.

3. (1) There is hereby established, for the supervision of the Agency, a Board (in this Law referred to as "the Board") which shall consist of seven (7) members to be appointed by the Governor as follows-

- (a) a Chairman;
- (b) one (1) member from each Senatorial District;
- (c) a representative of the Ministry of Environment;
- (d) the General Manager of the Agency; and
- (e) one other person with a distinguished background in waste or environmental management matters.

(2) The Board shall serve on such terms and conditions as the Governor may determine and its members shall be paid such allowances as applicable in the State Public Service.

4. The Board, which shall function on part time basis shall have power to –

- (a) Provide the general policies and guidelines relating to the functions of the Agency;
- (b) subject to the provisions of this Law, make, alter or revoke rules and regulations for the conduct of the functions of the Agency; and
- (c) do such other things which in the opinion of the Board are necessary or incidental to the efficient performance of the functions of the Agency.

5. A member of the Board, other than an ex-officio member, shall hold office for a term of four (4) years and may, at the end of such term, be eligible for re-appointment.

Tenure of Office.

6. (1) Subject to the provisions of this Section, the Board may appoint one or more committees to advise or take any other action as to the initiation, management or implementation of any project which the Board may undertake or in which it may participate, or for any other purpose, whether general or specific, relating to the functions of the Agency, which in the opinion of the Board would be better achieved, regulated or managed by means of a committee, and may delegate to the committee so appointed, with or without restrictions or conditions, any function of the Agency under this Law; Provided that the power to make rules or regulations or to borrow money shall not be delegated by the Board to any committee.

Appointment of Committees.

(2) The number of members of any committee appointed under this Section, the Chairman of the Committee, the term of office and remuneration of the members shall be as applicable in the Public Service of the Cross River State.

(3) Any Committee appointed under this Section may include persons who are not officers of the Agency but who possess such special qualification or experience as, in the opinion of the Board, would be beneficial to the work or purpose of the committee.

PART III

Management of the Agency

7. (1) The Agency shall be headed by a General Manager who shall be appointed by the Governor on such terms and conditions as are applicable in the Public Service.

Appointment of General Manager and Managers.

(2) The General Manager, who shall be the Chief Executive Officer of the Agency, shall be a person with proven training, expertise and experience in environmental sciences or environmental management.

(3) The General Manager shall be assisted by Managers who shall be appointed by the Governor and shall be deployed as heads of departments of the Agency to be created on the Governor's approval.

(4) The Governor may appoint the General Manager or any other Manager directly or deploy such staff from the State Civil Service; such staff shall be deployed to the Agency for the period of the appointment on such terms and conditions as applicable in the State Public Service.

(5) The terms and conditions of service of the General Manager and Managers, including remuneration, shall be as are applicable in the Public Service.

Disqualification and Vacation of Office of the General Manager and other Managers.

8. (1) A person may not be appointed as a General Manager or Manager if that person -

- (a) under any Law in any part of Nigeria, is adjudged to be a lunatic or otherwise declared to be of unsound mind;
- (b) is under a sentence of death imposed on him by any competent court of law in Nigeria or under a sentence of imprisonment or fine for an offence involving dishonesty or fraud;
- (c) has, within a period of less than ten years prior to nomination, been convicted and sentenced for an offence involving dishonesty or fraud; and
- (d) is a bankrupt, having been so adjudged by a competent court or otherwise declared bankrupt under any law in force in any part of Nigeria.

(2) The General Manager or Manager shall vacate office if -

- (a) he becomes disqualified under subsection (1) from being appointed as a General Manager;
- (b) he dies or is otherwise incapacitated from the performance of his duties for a continuous period of one year;
- (c) he submits his resignation to the Governor in writing; or
- (d) is otherwise removed from office by the Governor.

Monthly Reports of the Agency.

9. The Agency shall submit monthly reports of its operations to the Commissioner who shall over see the activities of the Agency and may give the Agency directives of a general nature.

Staff of the Agency.

10. (1) The Agency may, from time to time, appoint, subject to the approval of the Governor, such other staff, as may be necessary for the performance of the business of the Agency.

(2) The terms and conditions of service (including recruitment, remuneration, allowances, benefits and pensions) of employees of the Agency shall be determined by the rules and regulations governing the civil service, and subject to such rules:

- (a) the staff of the Agency shall be civil servants deployed from other ministries or agencies of government or recruited for the Agency, as the need may arise, by the State Civil Service Commission;

- (b) the Agency may appoint a person to any office on contract terms, which shall preclude the grant of a pension, gratuity or retirement benefits.

**PART IV
Funds and Accounts**

11. The funds of the Agency shall consist of -

Funds and
Accounts.

- (a) such sums as may be appropriated to the Agency in the State budget;
- (b) such revenue as the Agency may derive from its investments and services;
- (c) loans and grants to the Agency; and
- (d) such sums as may accrue to the Agency from any other source whatsoever.

12. The Agency may, subject to such terms and conditions as may be approved by the Governor, borrow such moneys as it may from time to time require for the performance of any of its functions under this Law.

Borrowing Power.

13. (1) The Agency shall keep and operate bank accounts in reputable banks approved by the Commissioner on the recommendation of the Accountant-General and all moneys received on behalf of the Agency shall be paid into the said accounts.

Bank Account.

(2) No withdrawal shall be made from the said accounts unless the cheque or other instrument in respect of such withdrawal is signed by the General Manager and the Accountant of the Agency or such other persons as may be authorized in that behalf by the Agency.

14. The Agency shall, not later than the 31st day of September in each year, submit to the Governor estimates of the revenue and expenditure of the Agency for the succeeding financial year.

Estimates.

15. (1) The Agency shall keep proper records, books and statements of the Agency relating to the income and expenditure of the Agency, and balance sheet for each financial year.

Account, Audit
and Annual
Reports.

(2) The Agency shall, within 3 months after the end of each financial year, submit to the Governor -

- (a) a report of its activities for that financial year;
- (b) the financial statement and balance sheet for that financial year; and
- (c) the report of the State Auditor General on the said account.

(3) The State Auditor-General shall submit the audited account of the Agency to the House of Assembly.

PART V
Miscellaneous Provisions

Execution or Issue
Instrument.

16. (1) Any contract or instrument which, if entered into or executed by a person not being a body corporate, which is not required to be under seal, may be entered into or executed on behalf of the Agency by any person generally or specifically authorized by the General Manager for that purpose.

(2) Any document purporting to be a document duly executed or issued under the seal of the Agency or on behalf of the Agency shall, unless the contrary is proved, be deemed to be a document so executed or issued as the case may be.

A Member Not
Personally Liable.

17. An officer or staff of the Agency shall not be personally liable for any act or omission or for any default of the Agency so long as such act, omission or default was in good faith and in the course of the operations of the Agency.

Service of Notice
Other Legal
Process.

18. Service upon the Agency of any notice, order or other document may be effected by delivering the same or by sending it by registered post addressed to the General Manager of the Agency.

Interpretation.

19. In this Law unless the context otherwise requires -

"Agency" means the Cross River State Waste Management Agency;

"Board" means the Board of the Agency;

"Commissioner" means the Commissioner or any other officer charged with the responsibility for environment;

"Ex-officio" means a member of the Board by reason of his office;

"General Manager" means the Chief Executive Officer of the Agency;

"Governor" means the Governor of Cross River State;

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

"Manager" means a person so appointed to head any of the Departments of the Agency;

"State" means Cross River State of Nigeria;

"Urban Area" means any area so designated by Law;

"Waste" means waste of all descriptions, any substances which constitute scrap material or any effluent or other unwanted surplus substance arising from the application of any process.

Short Title and
Commencement.

20. This Law may be cited as Cross River State Waste Management Agency Law 2010, and shall come into force on theday of2010.

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 (NTUFAM) JOHN A. OKON~~

ELDER (NTUFAM) JOHN A. OKON
CLERK OF THE HOUSE

issent

Liyel Imoke
SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

Done AT Calabar this *2nd* day of *August* 2010



CROSS RIVER STATE OF NIGERIA

LAW NO. 2, 2010

A Law to make provisions for the establishment of Commercial Transport Agency and for the regulation of commercial transportation in the State and for other matters related therewith. Long Title.

() Commencement

THE CROSS RIVER STATE HOUSE OF ASSEMBLY ENACTS - Enactment.

PART I

Establishment, Functions and Powers of the Commercial Transport Agency

1. (1) There is hereby established for the State a body to be called the Commercial Transport Agency (in this Law referred to as "the Agency"). Establishment of the Agency.

(2) The Agency shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.

(3) The Agency shall have primary responsibility for the implementation of the provisions of this Law.

2. The common seal shall be authenticated by the Chairman or any other member authorized by the Board to act on her behalf. Common Seal

3. Any contract or instrument which would not be required to be under seal if entered into or executed by a person, may be entered into or executed as the case may be, on behalf of the Agency in writing by any person generally or specifically authorized in that behalf by the Agency. Execution of Contract.

4. The Agency shall be under the supervision of the officer in the State charged with the responsibility for public transportation. Supervision.

5. The functions of the Agency shall be to - Functions of the Agency.

(a) regulate, coordinate and enforce the safe and orderly conduct of commercial transportation in the State;

(b) formulate policies and strategies for the effective regulation of all commercial transportation activities in the State;

(c) designate operational zones and routes for the commercial operators to ensure the availability of effective, safe and convenient commercial transport service across the State and in all locations within the urban areas;

(d) liaise with the Federal Road Safety Corps, law enforcement agencies, the Internal Revenue Service of the State and other relevant public, private and non-governmental organizations to ensure effective commercial transportation in the State and achieve the objectives of the National Policy on road safety;

- (e) continually evaluate the policies and operations of commercial transportation in the State, and to formulate solutions to emerging problems in that sector;
- (f) undertake public enlightenment and road traffic education for commercial transport operators and other road users to ensure mass awareness, public order and safety for all road users in the State in line with the objectives of this Law;
- (g) upon the approval of the Governor prohibit the use of any type of vehicle for commercial transportation in specified locations or areas within the State; and
- (h) carry out research and capacity building programmes aimed at evaluating performance and the impact of the Agency.

Powers of the Agency

6. The Agency shall have power to -

- (a) draw up master-plans towards the implementation, control and monitoring of all commercial transport activities in the State;
- (b) plan, assess and evaluate performance and the impact of the Agency and of the Law on the operators;
- (c) draw up and implement public mobilization and enlightenment programmes directed towards positive attitudinal change by commercial transport operators;
- (d) enter into contracts with public and private organizations and individuals for purpose of performing its functions under this Law, other than revenue collection;
- (e) establish such procedures, rules and guidelines for individual operators and Associations or Union activities as may be necessary to avoid disruptions in the commercial transport system and minimize road accident;
- (f) subject to such terms and conditions as the Agency may approve, to employ such staff and other workers, as the Agency may require to carry out its functions;
- (g) establish, encourage and promote training programmes for its staff and other individuals, the public and private sector on road safety;
- (h) recommend to the State Executive Council, the termination of commercial motorcycle operations in any part of the State;
- (i) make regulations to phase out, control and prohibit the operations of any type of commercial transportation in any designated part of the State;
- (j) regulate and enforce the use of prescribed helmets and reflector vest by motorcycle users only where applicable; and
- (k) regulate and enforce safety measures amongst all operators in the State.

PART II

Establishment and Composition of the Governing Board for the Agency

Establishment of Governing Board.

7. There is hereby established for the Agency a management Board (in this Law referred to as "the Board"), which shall be the policy formulation and implementation organ, and shall ensure that the Agency operates within the provisions of its mandate under this Law.

Membership of the Board.

8. (1) The Board shall consist of six members as follows -

- (a) the Chairman;

(b) four Directors, and

(c) a Secretary who shall be a civil/public servant of the rank not below an Assistant Director.

(2) The members of the Board, whose appointment shall reflect the three senatorial districts of the State; shall function on a full time basis.

9. The Board members shall be appointed by the Governor and shall hold office for a term of 3 years and may at the end of the first term be eligible for re-appointment, at the discretion of the Governor, for a further term of 3 years only.

Appointment and
Term of Office of
Board Members

10. The Office of a member shall become vacant if -

Vacation of Office.

- (a) by notice under his hand addressed to the Governor, he resigns his office;
- (b) he is removed from Office by the Governor for misconduct, abuse of Office or any other cause;
- (c) he becomes incapacitated by reason of infirmity of the mind or body;
- (d) he becomes bankrupt or makes a compromise with creditors;
- (e) he is convicted of a felony or any offence involving dishonesty or fraud; or
- (f) he dies in Office.

11. The members of the Board shall be paid such salaries and allowances as are applicable in the Public Service of the State.

Remuneration.

12. The Board shall perform the following functions -

Functions of the
Board.

- (a) provide overall policy guidance to the management of the Agency;
- (b) provide direction and guidance in the interpretation and implementation of relevant government policies;
- (c) approve programmes of the Agency;
- (d) approve the annual work-plan/budget of the Agency;
- (e) ensure effective monitoring and evaluation of the implementation of the Agency's functions;
- (f) ensure that relevant reports are submitted to the government as they fall due;
- (g) employ such staff that are necessary for the effective performance of the Agency; and
- (h) ensure compliance with relevant civil or public service rules in the recruitment, appointment, promotion, discipline and welfare of staff of the Agency.

PART III Management of the Agency

13. (1) The Chairman is the Chief Executive of the Agency.

Responsibilities of
the Chairman.

(2) The Chairman shall be responsible for -

- (a) carrying out the operations of the Agency in accordance with this Law;
- (b) ensuring the due exercise of the functions and powers of the Agency as provided for in Sections 3 and 4 of this Law;
- (c) approving expenditure strictly in accordance with the work-plan and annual budget of the Agency;
- (d) representing the Agency in all dealings with third parties;
- (e) liaising with other bodies and authorities capable of assisting the Agency to support its programmes; and
- (f) co-ordinating all the Agency's operations and activities including the preparation of the Agency's work-plan and annual budget.

Responsibilities of the Secretary.

14. (1) The Secretary shall keep records of Board meetings.

(2) The Secretary shall -

- (a) be the Head of Department of Administration and Finance of the Agency;
- (b) ensure the maintenance of accurate accounting records in accordance with applicable rules and guidelines;
- (c) prescribe duties and delegate authority to the staff for the efficient performance of the functions of the Agency; and
- (d) perform such other duties as may be required for the effective functioning of the Agency as the Board may direct.

Departments.

15.(1) The Agency shall operate with the following Departments -

- (a) Department of Administration and Finance;
- (b) Department of Operations and Logistics;
- (c) Department of Enforcement;
- (d) Department of Information Services and Public Enlightenment; and
- (e) Department of Planning, Research and Statistics.

(2) The Board may, on the approval of the Governor, increase, reduce or restructure the Departments, and create such units as may be necessary for the attainment of the objectives of the Agency.

(3) Each Department shall be headed by a member of the Board as may be assigned by the Chairman.

Identification of Staff.

16. For the purposes of identification, the staff of the Enforcement Department of the Agency shall, during enforcement operations, wear a reflective vest with name tag and staff number which shall be issued by the Agency.

PART IV
Funds and Accounts

17. (1) The sources of funds of the Agency shall consist of — Funds.

- (a) grants from the State Government;
- (b) grants from the Federal Government Agencies and other national and international organizations;
- (c) revenue received by the Agency for its services;
- (d) funds generated from registration of operators;
- (e) fines from offenders;
- (f) grants, donations, endowments and other gifts; and
- (g) moneys accruing to the Agency from other sources whatsoever.

(2) All funds received by the Agency shall be applied in accordance with conditions as may be attached to their release and in compliance with the provisions of the relevant financial rules and guidelines applicable in the State.

18. (1) The Agency shall keep and operate bank accounts in reputable banks approved by the State Government and all moneys received on behalf of the Agency shall be paid into the said accounts. Bank Account.

(2) No withdrawal shall be made from the said accounts unless the cheque or other instrument in respect of such withdrawal is signed by the Chairman and the Accountant of the Agency or such other persons as may be authorized in that behalf by the Agency.

(3) The Agency shall maintain a proper and appropriate system of records and accounts and shall ensure proper accountability.

19. (1) The Agency shall keep proper records, books and statements of the Agency relating to the income and expenditure of the Agency, and balance sheet for each financial year. Accounts, Audit and Annual Report.

(2) The Agency shall, within 3 months after the end of each financial year, submit to the Governor-

- (a) a report of its activities for that financial year
- (b) the financial statement and balance sheet for that year; and
- (c) the report of the Auditor-General of the State on the said account.

(3) The Auditor-General of the State shall submit the audited account of the Agency to the State House of Assembly.

20. The Agency shall, not later than the 31st day of September in each year, submit to the Governor estimates of the revenue and expenditure of the Agency for the next financial year. Estimates

PART V
Registration, Offences and Penalties

21. (1) Upon the commencement of this Law, any person who intends to do business, or who, prior to the commencement of this Law, has been doing business in the State as a commercial transportation operator (in this Law referred to as the "operator") shall present his vehicle along with Vehicle Inspection Office road worthy certificate to the Agency for inspection and if the vehicle is found worthy as to its safety and fitness, the Agency shall license the operator and the vehicle for commercial transport operation. Certificate of fitness, registration and license for commercial transport operators.

(2) No vehicle shall be used for commercial transport operation unless it has been licensed by the Agency.

(3) No person shall do business as commercial transport operator within the State without first registering and obtaining a license for his vehicle and for himself as operator under this Law.

(4) Any person who violates any of the provisions of this Section commits an offence and shall be liable to a fine of N30,000.00 (Thirty Thousand Naira) only or, on conviction, to imprisonment for three (3) months or both.

Prohibition of
licensing without
driver's license.

22. (1) No person shall be licensed to operate a vehicle if he does not first possess the requisite rider's or driver's license issued by the appropriate authority.

(2) Any person who violates the provision of Subsection (1) of this Section commits an offence and shall be liable to a fine of N10,000.00 (Ten Thousand Naira) only or, on conviction, to imprisonment for three (3) months or both.

(3) Any staff of the Agency who aids and abets the licensing of any person without the requisite driver's or rider's license commits an offence and shall be liable to a fine of N10,000.00 (Ten Thousand Naira) only or, on conviction, to imprisonment for three (3) months or both.

Voluntary
Membership of
Association or
Union.

23. An operator or owner of a vehicle may, at his discretion, register with a lawfully and duly accredited industrial association or trade union recognized as such by the government:

Provided that no operator shall be coerced or compelled to register with such association or trade union in order to be licensed under this Law.

Prohibition of
harassment or
intimidation of non-
members by
association or
union.

24. (1) No operator who is not a member of an Industrial Association or Trade Union shall, in the course of carrying on his business licensed under this Law, be harassed, assaulted, intimidated, coerced, threatened with force of confiscation of his property by members or agents of an Industrial Association or Union by reason only that he is not a member of such Industrial Association or Trade Union.

(2) Any person who violates the provisions of Subsection (1) of this Section commits an offence and shall be liable to a fine of N20,000.00 (Twenty Thousand Naira) only or have his license revoked.

(3) Officials or leaders of an industrial association or trade union whose members or agents, howsoever described, conspire or aid or abet the commission of an offence under this Law shall be charged with the commission of the offence as primary offenders and shall be liable to a fine of N100,000.00 (One Hundred Thousand Naira) only or, on conviction, to imprisonment for four (4) months.

Withdrawal or
revocation and
renewal of license.

25. (1) Notwithstanding anything to the contrary contained in this Law or any other Law, any license issued under Subsection (1) of Section 21 of this Law may be withdrawn or revoked by the Agency in the event of a violation of any of the provisions of this Law.

(2) The license specified in Subsection (1) of Section 21 shall be renewable annually on payment of a renewal fee stipulated by the Agency provided that the Agency may decline to renew any license where the vehicle, or the operator of such vehicle, no longer qualifies for licensing under this Law.

(3) The license issued to an operator, or for any vehicle, under this Law shall not be transferable.

(4) Without prejudice to the enforcement of any other provision under this Law, any person who violates any of the provisions of Subsections (2) and (3) of this Section commits an offence and shall be liable to a fine of N15,000.00 (Fifteen Thousand Naira) only or, on conviction, to imprisonment for two (2) months or both.

(5) Where a registration or license is withdrawn or revoked, except on voluntary request by the operator, the operator shall be barred from doing business as operator for a minimum period of six months or such longer period as the Agency may determine.

26. An operator must hold, at all times, an appropriate insurance policy that covers the full risk of injury or death to any passenger carried by him or any third party injured by the operator's conduct, and such insurance shall stipulate that the injured passenger or third party, or his accredited representative or the estate of the deceased passenger or third party, as the loss-payee on the said policy; and must at all times while carrying on the licensed business be in possession of a copy of the said policy.

Passenger's insurance policy

27. The Agency shall keep and maintain a data thus -

Maintenance of Registers

- (a) a register of licensed operators;
- (b) a register of withdrawn or revoked licenses; and
- (c) a register of convicted operators.

28. (1) For the purposes of identification, an operator of a commercial motorcycle, in areas where applicable, shall at all times while doing his business, wear a reflector vest.

Wearing of identification vest and card

(2) The reflector vest, which shall be of a bright and fluorescent colour, shall also be designed to bear the State colours, with the operator's name and registration number under which he is licensed and shall be issued to each operator by the Agency at a price it may determine from time to time.

(3) The driver of a commercial vehicle in the State shall carry an identification card, conspicuously displayed, at all times while conducting his business as a commercial transport operator.

(4) Any operator who violates the provisions of Subsection (1) of this Section commits an offence and shall on conviction be liable to a fine of N5,000.00 (Five Thousand Naira) only or, on conviction, to imprisonment for one (1) month.

29. (1) An operator under this Law shall display the State logo issued by the Agency on an external and conspicuous part of his vehicle.

State logo and State colours.

(2) All vehicles licensed for commercial transportation in the State shall be painted in the State commercial transport colours, or such other colours as may be prescribed for that operator by the Agency.

(3) Any operator who violates the provisions of this Section commits an offence and shall be liable to a fine of N10,000.00 (Ten Thousand Naira) only or, on conviction, to imprisonment for two months.

30. (1) No motorcycle operator/passenger shall, at any time, operate his or board a motorcycle without the use of a crash helmet duly approved for use by the Agency for them.

Wearing of Crash Helmet.

(2) No private motorcycle rider (in this Law referred to as "private rider") shall, at any time, ride a motorcycle without the use of a crash helmet by him and his passenger.

(3) An operator or private rider who violates the provisions of this Section commits an offence and shall be liable to a fine of N10,000.00 (Ten Thousand Naira) only or, on conviction, to imprisonment for one (1) month.

Proper sitting by passenger.

31.(1) The motorcycle operator or private rider shall at all times cause his passenger to sit facing the front with two legs securely apart and facing the back of the operator, except on special circumstances which the operator or private rider shall be obliged to prove as such.

(2) Any operator or private rider who violates the provisions of this Section commits an offence and shall be liable to a fine of N5,000.00 (Five Thousand Naira) only or, on conviction, to imprisonment for one (1) month.

Prohibition of carriage of excess passengers.

32. (1) The Agency shall by regulations prescribe the number of passengers to be carried by different types and categories of vehicles.

(2) Without prejudice to Subsection (1) above, no motorcycle operator or private rider, shall at any time and for any reason whatsoever, carry more than one passenger on his motorcycle.

(3) No tricycle operator shall, at any time and for any reason whatsoever, carry more than three passengers in his tricycle.

(4) No taxi operator shall at any time and for any reason whatsoever carry more than one passenger on the front seat and three passengers at the back seat.

(5) No bus operator shall at any time and for any reason whatsoever carry passengers beyond the capacity of the particular bus he operates.

(6) Any person who violates the provisions of this Section commits an offence and shall be liable to a fine of N10,000.00 (Ten Thousand Naira) only for each excess passenger or, on conviction, to imprisonment for three (3) months or both.

(7) The provisions of Subsection (2) of this Section shall not apply in the case of a passenger traveling with not more than one minor under the age of ten.

Towing of Vehicles/Motorcycles

33. (1) No vehicle/motorcycle operator or private rider shall while driving/riding his vehicle/motorcycle tow another broken-down vehicle/motorcycle in any manner and for any reason whatsoever.

(2) Any vehicle/motorcycle operator or private rider who violates the provisions of this Section commits an offence and shall be liable to a fine of N10,000.00 (Ten Thousand Naira) only in the case of vehicle operator and N5,000 (Five Thousand Naira) only in the case of a motorcycle/private rider operator or, on conviction, to imprisonment for three (3) months or both.

Restriction of Operational Zones.

34. (1) Notwithstanding the provisions of this Law or any other enactment, the use of motorcycles in all parts of the capital city of Calabar is prohibited except for essential duties which shall be approved by the Agency.

(2) Any operator who violates the provisions of this Section commits an offence and shall be liable to a fine of N20,000.00 (Twenty Thousand Naira) only or, on conviction, to imprisonment for four (4) months or both.

(3) Any operator who violates the provisions of Subsection (1) of this Section commits an offence and shall be liable to a fine of N50,000.00 (Fifty Thousand Naira) only or imprisonment for four months

Speed Limits.

35.(1) The Agency shall publish the specified speed limit for major roads or highways, streets

and specified areas for all categories of vehicles.

(2) Driving or riding in excess of speed limit is hereby prohibited.

(3) Any operator who violates the provisions of this Section commits an offence and shall be liable to a fine of N5,000.00 (Five Thousand Naira) only or, on conviction, to imprisonment for one (1) month or both.

36.(1) No operator shall carry a passenger, luggage, load or other cargo in a manner that is likely to impair the operator's vision or liable to hinder the safe operation of the vehicle or that may endanger the life of the passenger or other road users.

Prohibition of obstruction or hazardous operation.

(2) Any operator who violates the provisions of this Section commits an offence and shall be liable to a fine of N10,000.00 (Ten Thousand Naira) only or, on conviction, to imprisonment for three (3) months or both.

37.(1) The use of improper indication sign (leg or hand) in place of indicator light or pointer by the operator or private rider, to indicate lane switching, or point to the direction he is branching or intends to branch is hereby prohibited.

Use of improper indication Sign.

(2) Any operator who violates the provisions of this Section commits an offence and shall be liable to a fine of N10,000.00 (Ten Thousand Naira) only or, on conviction, to imprisonment for three (3) months or both.

38.(1) No operator or private rider shall use siren, or use a horn which produces sounds similar to siren or which produces unusually loud sounds that may cause panic among other road users.

Unauthorized use of siren or prohibited horn.

(2) Where the siren or prohibited horn is installed by the manufacturer of the vehicle, the owner shall upon purchase, replace such siren or horn with a conventional horn.

(3) Any operator or private rider who violates the provisions of this Section commits an offence and shall be liable to a fine of N10,000.00 (Ten Thousand Naira) only or, on conviction, to imprisonment for two (2) months or both.

39. (1) No operator or private rider shall ride on or cross any pavement or pedestrian walkway.

Unauthorised crossing of pavement.

(2) Any operator or private rider who violates the provisions of this Section commits an offence and shall be liable to a fine of N5,000.00 (Five Thousand Naira) only or, on conviction, to imprisonment for one (1) month or both.

40. Notwithstanding anything contained in this Law or any other Law, the operator shall comply with all relevant Laws and Regulations in force in respect of his vehicle and road use.

Compliance with other relevant Laws.

41. Any operator or private rider who commits any offence under this Law may be arrested without a warrant by an officer of the Agency or by a Police Officer.

Arrest without warrant.

42. (1) The Agency may, in the course of enforcing the provisions of this Law, confiscate any vehicle, licenses or other relevant documents belonging to the offending operator, until the prescribed fines are paid.

Confiscation of Vehicle or relevant documents.

(2) Any vehicle or documents confiscated in the course of the enforcement of this Law shall be disposed by public auction where the owner failed to reclaim such vehicle or property within three months of confiscation.

- Liability. 43. (1) No member of the Agency shall be personally liable for any act or omission of the Agency done or made in good faith in the course of his lawful duties.
- (2) Notwithstanding the provisions of Subsection (1) of this Section, members and staff of the Agency shall be made liable where their reckless acts or conducts infringe on the rights of the members of the public, in an arbitrary manner.
- Representation. 44. In any civil action or proceedings, the Agency shall at any time be represented in a Court by a Law Officer or other legal practitioner nominated by the State Attorney-General.
- Jurisdiction. 45. The Magistrate Court shall have jurisdiction over the enforcement of this Law.
- Regulations. 46. (1) The Board may, subject to the provisions of this Law, make regulations for the following -
- (a) enforcement, implementation or execution of any of the functions and powers stipulated in this Law;
 - (b) designation of towns, roads and streets which motorcycle, tricycle and any other vehicle would not be allowed to ply or with regards to the speed limits; and
 - (c) the attainment of effective, safe and convenient commercial transportation in the State.
- (2) The regulations made under Subsection (1) of this Section, shall be laid before the Cross River State House of Assembly.
- Repeal/Transitional. 47. (1) The Commercial Motorcycle Operator (Regulation) Law, No. 7 of 2005 is hereby repealed.
- (2) All assets and liabilities of the Agency under the repealed law are hereby transferred to the Agency under this Law.
- Interpretation. 48. In this Law-
- "Board" means the Governing Board established under Section 4 of this Law;
- "Calabar" means the capital city of Calabar, composed of the Calabar Municipal Council and Calabar South Local Government Areas;
- "Commercial transportation" means the use of motor vehicle, motorcycle or tricycle for monetary gains.
- "Do business" means the use of vehicle for commercial purposes with or without a passenger;
- "Essential Duties" means the use of motorcycle for duties by courier services, dispatch riders, outriders and others, as may be approved by the Agency;
- "Governor" means the Governor of Cross River State;
- "Government" means the Government of Cross River State;
- "In the course of doing his business" means from the time the operator sets forth to engage his vehicle for monetary gains to the time he retires and it includes the period he is with or without a passenger;
- "Motorcycle" means a motor vehicle designed to travel on not more than two wheels but excludes motorcycle combination;

"Operator" means a person licensed under the provisions of Section 21 of this Law and, includes the owner of a commercial motorcycle licensed to carry on the business of commercial transportation as well as private motorcycle riders.

"Plate identification number" means the identification mark assigned to taxis, buses and motorcycles, which is written on a rectangular plate produced and issued by the Federal Road Safety Commission.

"Recognizance" means surety by a respectable member of the society within the operational zone.

"State" means Cross River State

"Vehicle" includes taxi cab, bus, motorcycle, tricycle, pick-up, haulage trucks or any other mechanically propelled vehicle

49. This Law may be cited as the Cross River State Commercial Transportation (Regulatory and Monitoring) Agency Law, 2010 and shall come into force on theday of 2010.

Short Title and Commencement

SCHEDULE

SUPPLEMENTARY PROVISIONS TO THE BOARD STANDING ORDERS

PROCEEDINGS OF THE BOARD

1. Subject to this Law and Section 23 of the Interpretation Law Cap. 16. Laws of Cross River State 2004, the Agency may make standing orders for the proper conduct of its business and the regulations of its proceedings or those of any of its Committees.

QUORUM

2. (1) No meeting of the Board of the Agency shall proceed to business unless there is a quorum present and, three (3) members present at any meeting shall be the quorum.

(2) At any meeting of the Board with issues requiring a vote, this shall be determined by a simple majority of votes of the members present and in the case of any equal division of the votes cast, the Chairman shall have a second and casting vote

APPOINTMENT OF SUB-COMMITTEE

3. The Board may appoint sub-committees to advise it or take other actions on any matter which the Agency may participate in or for any other purposes, whether general or special, relating to the functions of the Agency which in the opinion of the Board would be better regulated or managed by means of a sub-committee.

CO-OPTION OF MEMBERS

4. Whenever the Agency desires to obtain the advice of any person on any matter, the Board may co-opt such person to be a member of such meeting as it may decide and the person so co-opted shall have the rights and privileges of a member except that he shall not vote on any question or count towards the quorum of such meeting

VALIDITY OF PROCEEDINGS

5. The validity of any proceedings of the Agency shall not be affected by absence of any member of the Board or by any defect in the appointment of a member or any vacancy in the membership of the Board or by reason that a person not so entitled has taken part in such proceedings.

PRESIDING AT MEETING

6. (1) The Chairman shall preside at any meeting and in his absence, the members present at such meeting shall elect one of their members, to preside.

(2) The person presiding at any meeting shall have both original and a casting vote.

CONVENING MEETINGS

7. (1) The members of the Board may at such date, time and place as the Chairman may decide, hold any meeting for the transaction of any of its business.

Provided that the Board shall meet at least --

(a) once every two months; and

(b) four (4) times in a year to review the activities of the Agency.

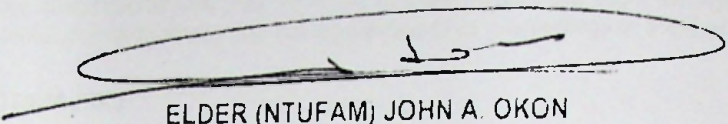
(2) The Chairman may at any time on his own motion and shall upon the request of any two members of the Board convene a meeting of the Board to transact any business specified in the notice of such meetings

(3) All the members of the Board shall be duly informed of the date, time and place of such a meeting

EXPLANATORY NOTE

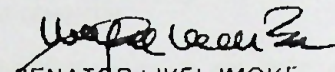
This Law seeks to repeal the Commercial Motorcycle Operator (Regulation) Law, No. 7 of 2005 and to enact in its place the State Commercial Transportation (Regulatory and Monitoring) Agency Law and for other matters related therewith

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 (NTUFAM) JOHN A. OKON
CLERK OF THE HOUSE

I assent



SENATOR LIYEL IMOKE
GOVERNOR
CROSS RIVER STATE

MADE AT Calabar this

8th

day of

September

2010



CROSS RIVER STATE OF NIGERIA

LAW NO. 11 (2015)

A Law to make provision for the establishment of Cross River State Corporate Social Responsibility Agency and for other matters connected therewith. Long Title.

()

Commencement.

The Cross River State House of Assembly enacts as follows -

Enactment

PART I

ESTABLISHMENT AND MEMBERSHIP OF THE AGENCY

1. (1) There is hereby established for the State a body to be known as the Cross River State Corporate Social Responsibility Agency (in this Law referred to as "the Agency"). Establishment of Corporate Social Responsibility Agency.
- (2) The Agency shall be a body corporate with perpetual succession and a common seal and may sue and be sued in its corporate name.
2. (1) The common seal shall be authenticated by the Chairman or any other member authorised by the Board to act on her behalf. Common seal.
- (2) The common seal shall be in the custody of the Secretary of the Board of the Agency who shall produce it if and when needed.
3. The Corporate Social Responsibility Act, Laws of the Federation of Nigeria is hereby domesticated. Domestication of the Act.
4. The objective of this law is to identify areas of intervention in domestic social responsibility by increasing the living standards of citizenry of the State and to- Objective of the Law
 - (a) ensure availability and sustainable management of water and sanitation for all;
 - (b) promote sustained, inclusive and sustainable Economic growth in full;
 - (c) build residential infrastructure, promote inclusive and sustainable industrialization and foster innovation;
 - (d) facilitate access to safe drinking water;
 - (e) education;
 - (f) health care;
 - (g) security;
 - (h) areas of sustainable development goals;
 - (i) existing government economic policies and programmes;
 - (j) philanthropic services;

- (k) economic support;
- (l) compensation to communities and individuals in benefiting communities and breach of rights;
- (m) social housing programmes;
- (n) road infrastructure; and
- (o) capacity building for public and private institutions.

Powers of the Agency

5. The powers of the Agency shall be to –

- (a) liaise with corporate bodies doing business in the State for the performance of their corporate social responsibilities;
- (b) identify key areas of intervention applicable to a particular location where such corporate bodies or organizations are carrying out business for speedy intervention;
- (c) ensure that all companies and businesses in the State comply with this Law;
- (d) seal up premises of any corporate body that fails, or refuses to carry out its corporate social responsibilities;
- (e) create and maintain data base of all corporate bodies doing business in the State; and
- (f) exercise any other power that will be necessary for the carrying into effect, the provisions of this Law.

Functions of the Agency

6. The functions of the Agency shall be to –

- (a) Address the following key areas of intervention
 - i. security;
 - ii. housing;
 - iii. infrastructure;
 - iv. roads;
 - v. health care;
 - vi. ecological; and
 - vii. education
- (b) enter into memorandum of understanding (MOU) with corporate bodies for corporate social responsibility for the development of local communities;
- (c) provide data base of companies doing business in the State;
- (d) provide needs assessment report;
- (e) provide situation analysis report;

- (f) articulate how the goals will lead to corporate social responsibility;
- (g) articulate areas of Government intervention;
- (h) provide yearly assessment for intervention by the Agency;
- (i) ensure availability and sustainable management of water, sanitation and modern energy for all;
- (j) ensure rural areas are electrified; and
- (k) ensure rural roads are tarred to enable the citizens bring out their farm produce.

PART II BOARD AND SECRETARY OF THE AGENCY

7. (1) There is hereby established a Board for the Agency (in this Law known as the "Board") which shall be the policy formulation and regulatory body of the Agency. Establishment of the Board of the Agency.

(2) The policy regulations shall be laid before the Cross River State House of Assembly before it becomes operational.

8. The Board of the Agency shall be domiciled in the office of the Special Assistant to the Governor on Corporate Social Responsibility who shall supervise and monitor the activities of the Agency. Domiciliation of the Agency

9. The Agency shall consist of a Chairman and nineteen members who shall be appointed by the Governor as follows - Appointment of membership of the Board.

- (a) Chairman of the Board who shall be a person with proven integrity, with a requisite professional qualifications and 10 years cognate experience;
- (b) three (3) persons appointed from the three (3) senatorial districts of the State who shall possess a university degree from any reputable university;
- (c) five members with cognate experience in corporate social affairs;
- (d) a representative of organized private sector;
- (e) a representative of civil societies organizations (SOs);
- (f) Special Adviser on Security or his representative;
- (g) a representative of Chambers of Commerce;
- (h) a representative of the Ministry of Health;
- (i) a representative of the Ministry of Education;
- (j) a representative of the Ministry of Social Welfare;
- (k) representative of Universal Basic Education Board;
- (l) a representative of Ministry of Water Resources; and

(m) a representative of Ministry of Works.

Powers of the Board.

10. The Board shall have power to-

- (a) determine the general policies and guidelines relating to the functions and powers of the Agency;
- (b) make recommendations to the Governor for review of rules and regulations which relate to the functions of the Agency;
- (c) do such other things which in the opinion of the Board are necessary or incidental to the efficient performance of the functions of the Agency; and
- (d) carry into effect the powers and functions of the Agency.

Tenure of the Agency members.

11. (1) The tenure of the Chairman and members specified in Section 9 (b) and (c) of this Law shall be four years which shall be renewed once while the other members who are ex-officio members shall serve on part-time basis.

(2) The members specified in Section 9 (a -c) shall serve on full time basis.

Remuneration/ Allowances of members.

12. (1) The remuneration and appointment of the Chairman and members referred to in Section 9(b) and (c) shall be on such terms and conditions as may be specified in their letters of appointment.

(2) The Ex-officio members shall be entitled to such allowances as shall be specified by the Governor.

Cessation of office.

13. A person shall cease to hold office as a member of the Board if he-

- (a) dies;
- (b) becomes Bankrupt;
- (c) is convicted of a felony or any offence involving dishonesty or fraud;
- (d) becomes of unsound mind or incapable of carrying out his duties;
- (e) is guilty of serious misconduct in relation to his duties;
- (f) resigns his appointment by a letter addressed to the Governor; or
- (g) ceased to hold the office through which he was appointed an ex-officio member.

Secretary of the Board.

14. (1) There shall be a Secretary of the Board who shall not be below the Rank of Assistant Director in the public service.

(2) The Secretary shall -

- (a) ensure that all meetings of the Board are held;
- (b) oversee the preparation of Notice, Agenda and Minutes of Meetings;
- (c) take custody of the seal; and

(d) perform other duties as the Board may direct.

15. The Agency shall have the power to call for redeployment of Civil Servants from the State Civil Service who have the capacity and knowledge to work in the Agency.

Other staff of the Agency.

PART III STANDING ORDERS OF THE BOARD OF THE AGENCY

16. Subject to the provisions of this Law and Section 23 of the Interpretation Law Cap 16, Laws of Cross River State 2004, the Agency may make standing orders for the conduct of its business and the regulations of its proceedings.

Proceedings of the Board.

17. (1) The members of the Board may meet at such date, time and place as the Chairman may decide and hold any meeting for the transaction of its business provided that the Board shall meet-

Meetings of the Board.

(a) once every month; or

(b) at least six times a year to review the activities of the Agency.

(2) The Chairman may at any time on his own motion or upon the request of any three members of the Agency convene a meeting of the Agency to transact any business specified in the Notice of such meetings.

(3) All the members of the Agency shall be duly informed of the date, time and place of such meeting by the Secretary.

(4) The Chairman shall preside at any meeting and in his absence, the members present at such meeting shall elect one of their numbers to preside.

18. (1) No meeting of the Board of the Agency shall proceed to business unless there is a quorum present and the quorum shall be 10 members present in a meeting.

Quorum/voting.

(2) At any meeting of the Board of the Agency, issues requiring a vote shall be determined by a simple majority of votes of members present and in a case of any equal division of votes cast, the Chairman shall have a casting vote.

19. Whenever the Agency desires to obtain the advice of a person on any matter, the Agency may co-opt such person to be a member of such meeting as it may decide and the person so co-opted shall have the rights and privileges of a member except that he shall not vote on any question or count towards the quorum of such meeting.

Co-option of Member.

20. The validity of any proceedings of the Committee shall not be affected by the absence of any member of the Committee or any defect in the appointment of a member or any vacancy in the membership of the Committee or by reason of a person, not so entitled, taking part in such meetings.

Validity of proceedings.

PART IV FUNDS AND ACCOUNTS

21. (1) The sources of funds of the Agency shall consist of-

Funds.

(a) grants from Federal Government;

(b) grants from the State Government Agencies and other international organizations;

(c) funds received by the Agency for its service;

(d) grants, donations, endowments and other gifts from corporate organizations/bodies; and

(e) moneys accruing to the Agency from other sources whatsoever.

(2) All funds received by the Agency shall be applied in accordance with conditions as may be attached to the release and in compliance with the provisions of the relevant financial rules and guidelines applicable in the State.

Bank Account.

22. (1) The Agency shall keep and operate a Corporate Bank Accounts in any reputable Bank approved by the State Accountant-General subject to conformation of the Governor and all monies received on behalf of the Agency shall be paid into the said Account.

(2) No withdrawal shall be made from the said Account unless the cheque or the instrument in respect of such withdrawal is signed by the Chairman and the Accountant of the Agency or such other person as may be authorized in that regard by the Agency.

Accounts, Audit and Annual reports.

23. (1) The Agency shall keep proper records, books and statement of Accounts of the Agency relating to the income and expenditure of the Agency and balance sheet for each financial year.

(2) The Agency shall within 3 months of each year submit to the Governor –

(a) a report of its activities for the previous year;

(b) the financial statement and balance sheet for the preceding year; and

(c) the report of the Auditor-General of the State on the said Account.

(3) The Auditor-General of the State shall submit the audited account of the Agency to the State House of Assembly.

Estimates.

24. The Agency shall not later than 31st day of September in each year submit to the Governor estimates of the revenue and expenditures of the Agency for the next financial year.

Power to make regulations.

25. (1) The Agency may make regulations to effectively carry out the provisions of this Law including regulations on fees and charges for services rendered under this Law in compliance with the Cross River State Fees and Levies Law.

(2) Such rules and regulations shall be laid before the Cross River State House of Assembly.

Interpretation.

26. In this Law, unless the context otherwise provides:-

“Accountant-General” means Accountant-General for the State;

“Agency” means the Cross River State Corporate Social Responsibility Agency;

“Auditor-General” means the Auditor-General of the State.

“Board” means the Board of the Agency established under this law;

Chairman” means the Chairman of the Board of the Agency;

“Governor” means the Cross River State Governor;

"Infrastructure" includes bridges, sewers, water system needed to support commerce as well as economic and residential development;

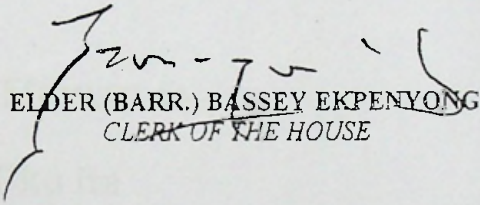
"State" means the Cross River State of Nigeria.

27. This Law may be cited as the Cross River State Corporate Social Responsibility Agency Law 2015 and shall come into force on the day 2015. Short Title and Commencement.

EXPLANATORY NOTE

The main objective of this Law is to domesticate Corporate Social Responsibility (DCSRA) in areas that need assessment for intervention from Corporate organizations to improve the life of the citizenry in the State which include corporate reinvesting in communities ecological aides, health, education and water.

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

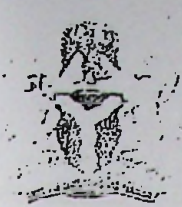
SENATOR (PROF.) BEN AYADE
GOVERNOR
CROSS RIVER STATE

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

EYFM

FILE NO.

CALABAR
Fals



CALABAR MUNICIPAL GOVERNMENT
CALABAR MUNICIPAL LEGISLATIVE COUNCIL
CROSS RIVER STATE OF NIGERIA

CMLC BYE-LAW NO. 001

SPONSORS:

Majority Leader: Hon. Effiwatt Ey

Deputy Majority Leader: Hon Oku Ita

A BYE -LAW FOR THE HARMONISED TAXES, LEVIES AND CHARGES IN CALABAR MUNICIPAL GOVERNMENT TO IMPROVE BUSINESS ENVIRONMENT AND OTHER MATTERS CONNECTED THEREWITH.

BYE-LAW NO. 001 (2014)

A Bye-law for the harmonization of all Taxes, Levies and Charges in Calabar Municipal business environment, which include but not limited to all motor parks, markets and business premises within the Local Government area.

IN THE EXERCISE of the powers conferred upon the Calabar Municipal Government Legislative Council Section 3 Sub (1) of the Cross River State Local Government Law (2007) and all other powers enabling it in that behalf, the Calabar Municipal Legislative Council hereby make the following Bye-law.

BE it enacted by the Calabar Municipal Government Enactment Legislative Council as follows .

SCHEDULE I

(1A) With effect from the date of commencement of this Bye-law, operators of motor park, markets and business premises in Calabar Municipal Government Area shall pay a specified fees as prescribed in the fee schedule of this bye law.

(B) That for the purpose of this Bye-law, there shall be an harmonized tax schedule as included herein , which shall be the approved harmonised tax types and tax rates, in all Motor parks, Markets and Business premises in Calabar Municipal Government Area.

2) Notwithstanding the provisions of this Bye-law or any other Bye-law, the Legislative Council in the discharge of its Legislative oversight functions as provided above hereby approve the Harmonization and Consolidation of all Tax types and Tax rates as included herein. This harmonization and consolidation is considered necessary, as a means to eradicate multiple taxes on businesses and enterprises operating in Calabar Municipal Government Area and improve the collection and compliance level.

3) The Executive Chairman of Calabar Municipal Government Area shall be the Authority laid upon the responsibility for the implementation of these harmonised and consolidated tax types and rates as stated herein.

Authorised
Body

(4)(A) Notice shall be given by the Executive Chairman of Calabar Municipal Government, under the provisions hereof, of the date on which the harmonised and consolidated tax types and rates shall become effective and payable. Tariff

Notice of the new harmonised and consolidated tax types and rates may be given either by means of either a Demand notice or circular, or by affixing a notice in such public or conspicuous places within the area as the Revenue Committee may deem necessary and/or by publishing a copy of the harmonised and consolidated tax types and rates in one or more newspapers circulating in the Local Government Area.

(5) (A) From the commencement of this Bye-law, the harmonised and consolidated tax types and rates payable to the Local Government shall be as provided in the schedule hereof.

Revenue
Committee

(B) The Local Government shall ensure that notices showing the approved rates and levies, the applicable rate and the exact time of payment are pasted at conspicuous places in all the revenue offices of the Local Government Area.

(6) (A) The Executive Chairman shall have the exclusive power to designate Revenue Collectors.

Revenue
Collector

(B) The Revenue Collectors shall wear identification badges and/or vest with a clear inscription of their names and official capacity.

(C) The Revenue Collectors shall produce identity card and certificate or warrant-

(i) Issued by the Local Government Authority and;

(ii) Setting out his full name and stating that he is authorized to exercise the functions of a revenue collector. It shall be sufficient evidence that the revenue collector is duly

authorized for the purpose of this Bye-law.

(D) It shall be illegal for the Local Government to use any consultant(s) for the purpose of assessment and collection of any taxes, levies and charges that are stated in the schedule to this Bye-law.

(7) (A) The Revenue collectors shall have the powers to enter into any premises at all reasonable times for the purposes of demanding and collecting taxes, levies and charges on behalf of the Local Government Council.

Duties of Revenue Collector

(B) A reasonable time shall be between the hours of 8.00am and 5.00pm.

(8) It shall be the duty of every business and enterprise within the Local Government Area to pay and show on demand evidence of payment to the Revenue collector of the taxes, levies and charges prescribed in the schedule to this Bye-law.

Duties of the Public

(9) All Revenue Collectors shall issue a receipt in the form authorized by the Local Government Council in respect of any taxes, levies and charges paid hereunder.

Form of Receipt for Revenue

For the purpose of this Bye-law, all forms of collection shall be automated.

(10) All persons to which this Bye-law applies shall pay to the Local Government all taxes, levies and charges in the manner prescribed in the schedule hereto.

Payment of Taxes

(11) The Local Government may, prosecute defaulters at the Revenue Court for the purpose of enforcing the collection of taxes, levies and charges.

Revenue Courts

(12) (A) Any person who contravenes the provisions of this Bye-law by refusing to pay taxes, levies and charges as per the schedule hereto, shall be guilty of an offence and liable on conviction:

Offences and Penalties

(i) For first offence to a fine not exceeding 200% of the tax, levy or charge payable hereunder or to imprisonment for a term not

exceeding three months or both.

(ii) And for each subsequent offence, to a fine not exceeding 300% of the tax, levy or charge payable hereunder or to

imprisonment for a term not exceeding six months or both;

(iii) In addition to the penalties imposed above, the taxes, levies and charges payable shall be regarded as debt due to the Local Government Council and shall be recoverable as such.

(B) Any person who;

(i) Collects or attempts to collect any tax, levy or charge that is not listed in the schedule to this law; or

(ii) Collects or attempts to collect any tax, levy or charge without due authority and identification; or

(iii) Mounts a roadblock or causes a road or street to be closed for the purpose of collecting any tax, levy or charge commits an offence and shall be liable on conviction to a fine of fifty thousand naira (N50, 000) only or imprisonment for three (3) months or both.

(C) Any person designated for the administration of this Bye-Law or employed in connection with the assessment and collection of taxes, levies and charges who:

(i) Demands from anyone an amount in excess of the published taxes, levies and charges hereunder or

(ii) Fails to remit revenue collected as at when due; or

(iii) Withholds for his own use or otherwise any portion of the revenue collected; or

(iv) Renders a false return, whether orally or in writing of the amount of revenue collected or received by him; or

(v) Defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Local Government Council or any member of the public for the purposes of this Bye-law; or

(vi) Steals or misuses Local Government Council documents for the purpose of this Bye-law; or

(vii) Compromises on the assessment or collection of any tax, levy and charges, commits an offence and shall be liable on conviction to a fine not exceeding 500% of the sum in question and imprisonment for a term not exceeding six (6) months,

D (i) Any person who collects or attempts to collect any tax, levy or charge while armed with an offensive weapon commits an offence and shall be liable on conviction as prescribed by the Criminal Code; or

(ii) Any person who, while armed with an offensive weapon under the provision of this Bye-law, causes injury to any officer or authorised agent of the Local Government Council in the discharge of their functions under this Bye-law, commits an offence and shall be liable on conviction as prescribed by the Criminal Code; or

(iii) Any person who, in collecting or attempting to collect any tax, levy or charge mounts a road block or causes a road or street to be closed for such purpose, commits an offence and shall be liable on conviction to a fine of fifty thousand naira (N50,000) only or imprisonment for three (3) months or both.

(iv) Any person who collects or attempts to collect any tax, levy or charge without due authority and identification shall be liable on conviction as prescribed by the Criminal Code; or

(E) Any person or agency appointed for the administration of this Bye-Law or employed in connection with the

assessment and collection of tax, levy and charge who:

(i) Demands from anyone an amount in excess of the authorized assessment of the levy; or

(ii) Fails to remit revenue collected as at when due; or

(iii) Withholds for his own use or otherwise any portion of the revenue collected; or

(iv) Renders a false return, whether orally or in writing of the amount of revenue collected or received by him; or

(v) Defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Local Government Council or any member of the public; or

(vi) Steals or misuses Local Government Council documents; or

(vii) Compromises on the assessment or collection of any tax, levy and charge, commits an offence and shall be liable on conviction as prescribed by the Criminal Code.

(13)(A) Without prejudice to the provisions of any law on jurisdiction of courts, the Revenue Court shall also have jurisdiction to entertain all cases under this Bye-law.

Enforcement

(B) The Local Government may employ the services of law enforcement agencies to enforce this Bye-law.

(14) The Local Government Revenue Committee as directed by the Executive Chairman shall carry out a periodic review of the taxes, levies and charges hereunder every two(2) years and ensure that the differences in amounts chargeable by Local Government Council in respect thereof shall be minimal provided that all reviews shall be enacted by a Bye-law.

Review

15) "Court" means a Revenue court and any other court of competent jurisdiction.

Interpretation

"Taxes, levies and charges" means the amounts payable to the Local Government Council as provided in the schedule hereto.

"Revenue Collector" means the staff designated by the Local Government Authority to collect Revenue on behalf of the Local Government Council.

"Council" means Calabar Municipal Council.

"Local Government Council" means Calabar Municipal Council.

"Executive Chairman" means the Executive Chairman of Calabar Municipal Council Area.

"Legislative Council" means the leader and Members of the Calabar Municipal Council Legislature.

"State" means Cross River State of Nigeria.

"Automated collection" means the use of Point of Sale (POS) terminals and/or other electronic collection platform.

"Shop" means building or part of a building where goods and services are sold to the public. A place where things are manufactured or repaired. A workshop or a place where any

kind of industry is carried out.

Combar Municipal Council (Revenue Rates) Bye-laws are hereby amended.

SCHEDULE II
TAX HARMONIZATION IN CROSS RIVER STATE
CALABAR MUNICIPAL COUNCIL TAX TYPES AND RATES

TAX TYPE	NATURE OF TAX	COLLECTION PERIOD	C/MC
1(A) SHOP & KIOSK LEVY			
I VERY LARGE (CORPORATES)	LEVY	YEARLY	100,000
II LARGE	LEVY	YEARLY	60,000
III MEDIUM	LEVY	YEARLY	20,000
IV SMALL	LEVY	YEARLY	5,000
V OTHERS	LEVY	YEARLY	2,000
(B) BUSINESS RATES:			
I VERY LARGE (CORPORATES)	LEVY	YEARLY	100,000
II LARGE	LEVY	YEARLY	10,000
III MEDIUM	LEVY	YEARLY	7,000
IV SMALL	LEVY	---	1,000
V OTHERS	LEVY	YEARLY	2,000
(C) GENERAL RATE	LEVY	YEARLY	200
(D) KIOSK / LICENSE	LEVY	YEARLY	2,000
(E) BAKERY HOUSE LICENCE FEE	LEVY	YEARLY	20,000
(F) PATENT MEDICINE LICENCE FEE	LEVY	YEARLY	10,000
G			
(i) SAND DREDGING LICENCE FEE	LEVY	YEARLY	100,000
(ii) SAND/GRAVEL IRON/ROD SELLERS FEES	LEVY	YEARLY	20,000
(H) SHOPPING CENTRE FEES	LEVY	YEARLY	20,000
(I) MOTOR MECHANIC / CAR WASH LICENCE FEES	LEVY	YEARLY	10,000
(J) KEROSENE DEALER LICENCE FEE	LEVY	YEARLY	20,000

31. 10

PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES

I	VERY LARGE (CORPORATES)	FEEES	.. YEARLY	30,000
II	LARGE	FEEES	YEARLY	50,000
III	MEDIUM	FEEES	YEARLY	20,000
IV	SMALL	FEEES	YEARLY	6,000
V	OTHERS	FEEES	YEARLY	3,000
(B) ENVIRONMENTAL HEALTH CERTIFICATE				
I	VERY LARGE (CORPORATES)	FEEES	YEARLY	30,000
II	LARGE	FEEES	YEARLY	10,000
III	MEDIUM	FEEES	YEARLY	10,000
IV	SMALL	FEEES	YEARLY	5,000
V	OTHERS	FEEES	YEARLY	2,000
(C) CLUBS AND ASSOCIATION REGISTRATION FEES			ONE LUMP	10,000
3 ON AND OFF LIQUOR FEES;				
(A) ON LICENCE: LARGE				
I	MEDIUM	LEVY	YEARLY	7,000
II	SMALL	LEVY	YEARLY	5,000
(B) OFF LICENCE: LARGE				
I	MEDIUM	LEVY	YEARLY	25,000
II	SMALL	LEVY	YEARLY	5,000
4 ABATTOIR AND SLAUGHTER FEES				
I LICENCE FOR PRIVATE ABBATTOIR; COW				
	OTHERS	FEEES	ONE LUMP SUM	100,000
		FEEES	ONE LUMP SUM	20,000
II COW SLAUGHTER				
		FEEES	PER HEAD	500
III GOAT/SHEEP/PIGS/ SLAUGHTER				
		FEEES	PER HEAD	200

IV	GOAT DEALERS FEES	FEES	YEARLY	10,000
V	CATTLE TRADING FEES	FEES	PER HEAD	500
VI	CATTLE DEALERS LICENCE FEES	FEES	YEARLY	30,000
VII	BUTCHERS LICENSE FEES	FEES	YEARLY	
VIII	LANDING FEES ON CATTLE	FEES	PER TR.	
5	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
I	NOISE CONTROL FEES: INDIVIDUAL	FEES	PER DAY	5,000
	CORPORATE	FEES	PER EVENT	30,000
II	HAWKERS PERMIT			
	CATEGORY A	FEES	YEARLY	5,000
	CATEGORY B	FEES	YEARLY	10,000
	CATEGORY C	FEES	YEARLY	20,000
	CATEGORY D	FEES	YEARLY	30,000
III	HIRING OF HALL			
	CATEGORY A(PRIVATE)	FEES	PER DAY	30,000
	CATEGORY B(CORPORATE)	FEES	PER DAY	50,000
	CATEGORY C	FEES	PER DAY	60,000
	CATEGORY D	FEES	PER DAY	100,000
IV	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	
	CATEGORY A	FEES	PER EVENT	100,000
	CATEGORY B	FEES	PER EVENT	70,000
6	RADIO & TV LICENCE FEES			
I	RADIO & TV	FEES	YEARLY	500
II	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500
7	MARRIAGE BIRTH AND DEATH REGISTRATION	FEES	PER CERTIFICATE	
I	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500
II	BURIAL GROUND PERMIT	FEES	PER BODY	10,000
III	HOME BURIAL	FEES	PER BODY	80,000
IV	MARRIAGE REGISTRATION ACTS FEES	FEES	PER ACT	
IV	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	10,000
V	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000

8.	NAMING OF STREET REGISTRATION			
I.	HONORARY	FEES	LUMP SUM	NIL
II.	ON DEMAND	FEES	LUMP SUM	250,000
9.	MARKETS:			
I.	LOCKED UP STALLS	FEES	MONTHLY	450
II.	SEMI LOCKED-UP	FEES	MONTHLY	350
III.	OPEN SHEDS	FEES	YEARLY	2,500
IV.	MARKET TOLLS	FEES	DAILY	20
V.	SEASONAL MARKET (DEPENDING ON THE PRODUCT)	FEES	PER BAG/HEAP	-
VI.	MARKET SANITATION	FEES	DAILY	20
10(a)	MOTOR PARKS:			
I.	BUS/TAXI DAILY OPERATIONAL TICKET	FEES	DAILY	75
II.	PARK LABOUR CHARGE	FEES	DAILY	100
III.	PARK BOOKING FEE	FEES	DAILY	150
IV.	PARKING FEES	FEES	PER PARKING	100
V.	PARKING PERMIT CATEGORY A	FEES	YEARLY	20,000
	CATEGORY B	FEES	YEARLY	30,000
	CATEGORY C	FEES	YEARLY	50,000
VI.	WRONG PARKING CHARGES	FINES	FINES	20,000
VII.	PARK DEPOT PERMIT:			
	(a) TRAILERS	FEES	PER VEHICLE	7,000
	(b) LORRIES	FEES	PER VEHICLE	3,000
	(c) PICK UP	FEES	PER VEHICLE	2,000
VIII.	PRIVATE PARKS OPERATIONAL PERMIT:			
	(a) LARGE	FEES	YEARLY	200,000
	(b) MEDIUM	FEES	YEARLY	150,000
	(c) SMALL	FEES	YEARLY	100,000
IX.	PRIVATE PARKS DAILY CHARGES	FEES	PER HEAD DAILY	50
	TRICYCLE (KEKE) DAILY OPERATIONAL CHARGES	FEES	DAILY	200

1A	SHOP & KIOSK		
	VERY LARGE (CORPORATE)	YEARLY	130.000
	LARGE SHOP	YEARLY	90.000
	MEDIUM SHOP	YEARLY	20.000
	SMALL SHOP	YEARLY	5.000
	OTHERS	YEARLY	2.000
3.	BUSINESS RATES		
	VERY LARGE (CORPORATE)	YEARLY	30.000
	LARGE	YEARLY	10.000
	MEDIUM	YEARLY	7.000
	SMALL	YEARLY	2.000
	GENERAL RATE	YEARLY	200
D.	KIOSK / LICENSE	YEARLY	2.000
E.	BAKERY HOUSE LICENCE FEE	YEARLY	20.000
F.	PATENT MEDICINE LICENCE FEE	YEARLY	10.000
G. I	SAND DREDGING LICENCE FEE	YEARLY	100.000
I	SAND/GRAVEL IRON/ROD SELLERS FEES	YEARLY	20.000
H	SHOPPING CENTRE FEE	YEARLY	20.000
I	MOTOR MECHANIC / CAR WASH LICENCE FEE	YEARLY	10.000
I	KEROSINE DEALER LICENCE FEE	YEARLY	10.000
2A	PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES.		
I	VERY LARGE (CORPORATES)	YEARLY	80.000
II	LARGE	YEARLY	50.000
III	MEDIUM	YEARLY	20.000
IV	SMALL	YEARLY	6.000
V	OTHERS	YEARLY	3.000
B	ENVIRONMENTAL HEALTH CERTIFICATE		
	VERY LARGE (CORPORATES)	YEARLY	30.000
	LARGE	YEARLY	20.000
	MEDIUM	YEARLY	10.000
	SMALL	YEARLY	5.000
	OTHERS	YEARLY	2.000
C	CLUBS AND ASSOCIATION REGISTRATION	ONE LUMP SUM	10.000
3	ON AND OFF LIQUOR FEES		
	LARGE (ON LICENCE)	YEARLY	10.000
	MEDIUM (ON LICENCE)	YEARLY	7.000
	SMALL (ON LICENCE)	YEARLY	5.000
	LARGE (OFF LICENCE)	YEARLY	35.000
	MEDIUM (OFF LICENCE)	YEARLY	25.000
	SMALL (OFF LICENCE)	YEARLY	5.000
4	ABATTOIR AND SLAUGHTER / FEES		
	LICENCE FOR PRIVATE ABBATTOIR;		
	COW	ONE LUMP SUM	100.000
	OTHERS	ONE LUMP SUM	20.000
	COW SLAUGHTER	PER HEAD	500
	GOAT/SHEEP/PIGS/ SLAUGHTER	PER HEAD	200
	GOAT DEALERS FEES	YEARLY	10.000

	BUTCHER LICENCE FEES	YEARLY	10.000
	LANDING FEES ON CATTLE	PER TRUCK	10.000
5	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT		
I	NOISE CONTROL FEES: INDIVIDUAL	PER DAY	5.000
	NOISE CONTROL FEES: CORPORATE	PER EVENT	30.000
II	HAWKERS PERMIT		
	CATEGORY A	YEARLY	5.000
	CATEGORY B	YEARLY	10.000
	CATEGORY C	YEARLY	20.000
	CATEGORY D	YEARLY	50.000
III	HIRING OF HALL		
	CATEGORY A(PRIVATE)	PER DAY	30.000
	CATEGORY B(CORPORATE)	PER DAY	50.000
	CATEGORY C	PER DAY	60.000
	CATEGORY D	PER DAY	100.000
IV	ROAD CLOSURE FOR MERRIMENT		
	CATEGORY A	PER EVENT	100.000
	CATEGORY B	PER EVENT	70.000
6	RADIO AND TV LICENCE FEES		
	RADIO & TV	YEARLY	500
	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	YEARLY	500
7	MARRIAGE BIRTH AND DEATH REGISTRATION		
	BIRTH REGISTRATION FEES	PER CERTIFICATE	500
	BURIAL GROUND PERMIT	PER BODY	10.000
	HOME BURIAL	PER BODY	80.000
	MARRIAGE REGISTRATION ACTS FEES	PER MARRIAGE	18.500
	DEATH REGISTRATION FEES	PER CERTIFICATE	10.000
	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	PER CERTIFICATE	1.000
8	NAMING OF STREET REGISTRATION		
	HONORARY	LUMP SUM	NIL
	ON DEMAND	LUMP SUM	250.000
9	MARKETS		
	LOCKED UP STALLS	MONTHLY	450
	SEMI LOCKED UP	MONTHLY	350
	OPEN SHEDS	YEARLY	2.500
	MARKET TOLLS	DAILY	20
	SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	PER BAG/HEAP	
	MARKET SANITATION	DAILY	20
10	MOTOR PARKS;		
	BUS/TAXI DAILY OPERATIONAL TICKET	DAILY	75
	PARK LABOUR CHARGE	DAILY	100
	PARK BOOKING FEE	DAILY	150
	PARKING FEES	PER PARKING	100
	PARKING PERMIT: CATEGORY A	YEARLY	10.000
	CATEGORY B	YEARLY	30.000
	CATEGORY C	YEARLY	50.000
	WRONG PARKING PERMIT	FINES	20.000

E

	PARK DEPOT PERMIT: TRAILERS	PER VEHICLE	7,000
	LORRIES	PER VEHICLE	3000
	PICK UP	PER VEHICLE	2000
VI	PRIVATE PARKS OPERATIONAL PERMIT: LARGE	YEARLY	200,000
	MEDIUM	YEARLY	150,000
	SMALL	YEARLY	100,000
VII	PRIVATE PARKS DAILY CHARGES	PER HEAD DAILY	50
VIII	TRICYCLE(KEKE) DAILY OPERATIONAL TICKET	DAILY	200
11	DOMESTIC ANIMAL LICENCE		
I	DOG LICENCE	YEARLY	500
12	BICYCLE, CANOE, WHEEL BARROW AND CART FEES		
I	WHEEL BARROW /CART LICENCE	DAILY	100
II	BICYCLE LICENCE	YEARLY	1,000
III	CANOE OPERATIONAL FEE	DAILY	100
13	SIGN BOARD (SIGNAGE) AND ADVERT PERMIT.		
I	DIRECTIONAL SIGN BOARD	YEARLY	1,000 - 10,000
II	ELECTRIC DESIGN ADVERT	YEARLY	5,000
III	WALL PRINT ADVERTISEMENT	PER SIDE	5,000
IV	BILL BOARDS AND EYE CATCHER	YEARLY	20,000-200,000
V	DIGITALISED BOARDS	YEARLY	10,000-50,000
	MOBILE ADVERT FEES:		
VI	TRUCKS	YEARLY	20,000
	LORRIES	YEARLY	15,000
	TANKERS	YEARLY	10,000
	BUSES	YEARLY	5,000
	PICK UP	YEARLY	5,000
14 A	TENEMENT RATE: VALUE OF PROPERTY		
	N1 - N5M	YEARLY	10,000
	N5M - N10M	YEARLY	15,000
	N10M - N20M	YEARLY	20,000
	ABOVE N20M	YEARLY	30,000
B	BASIC TRANSMISSION SERVICE: BTS TENEMENT		
	CATEGORY A	YEARLY	150,000
	CATEGORY B	YEARLY	80,000
	CATEGORY C	YEARLY	60,000




For complaints or enquiries, contact:
08063405733, 08034175901
 or visit Calabar Municipal Government Secretariat

Cross River State Tax

▪ Personal Income Tax

For further information on State Taxes please visit

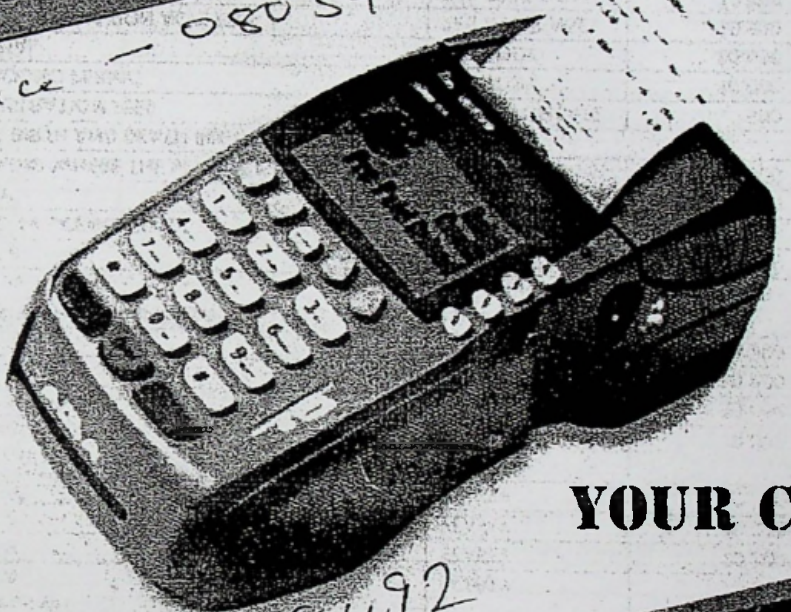
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Calabar Municipal Government

Harmonized Fees, Levies and Charges

Grace - 08034075133



FROM 07064478492

YOUR COPY!

10(b) CHARGES ON FINISHED GOODS/HAULAGE FEES

I.	CEMENTS	FEEES	PER BAG	50.00
II.	FLOUR/SEMOVITA/WHEAT	FEEES	PER BAG	15.00
III.	ANIMAL FEEDS	FEEES	PER BAG	15.00
IV.	COCQA	FEEES	PER BAG	15.00
V.	OTHERS			10.00

11. DOMESTIC ANIMAL LICENCE

I.	DOG LICENCE	FEEES	YEARLY	500
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12. BICYCLE, CANOE, WHEEL BARROW AND CART

I.	WHEEL BARROW/CART LICENCE	LEVY	DAILY	100
II.	BICYCLE LICENCE	LEVY	YEARLY	1,000
III.	CANOE OPERATIONAL PERMIT	FEE	DAILY	100

13. SIGN BOARD (SIGNAGE) AND ADVERT PERMIT

I.	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1,000-10,000
II.	ELECTRIC DESIGN ADVERT	LEVY	YEARLY	5,000
III.	WALL PRINT ADVERTISEMENT	LEVY	PER SIDE	5,000
IV.	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	20,000-200,000
V.	DIGITALISED BOARDS	LEVY	YEARLY	10,000-50,000
VI.	MOBILE ADVERT FEES			
(a)	TRUCKS	FEEES	YEARLY	20,000
(b)	LORRIES	FEEES	YEARLY	15,000
(c)	TANKERS	FEEES	YEARLY	10,000
(d)	BUSES	FEEES	YEARLY	5,000
(e)	PICK UP	FEEES	YEARLY	5,000

14(A) TENEMENT RATE

N1 - N5M	LEVY	YEARLY	10,000
N5M - N10M	LEVY	YEARLY	15,000

N10M - N20M

LEVY

YEARLY

20,000

ABOVE N20M

LEVY

YEARLY

30,000

B. BASIC TRANSMISSION SERVICE

LEVY

YEARLY

BTS TENEMENT:

CATEGORY A

LEVY

YEARLY

150,000

CATEGORY B

LEVY

YEARLY

80,000

CATEGORY C

LEVY

YEARLY

60,000

Citation and Commencement: () This Bye – law may be cited as the Calabar
Municipal Council Area Harmonised and Consolidated Taxes, Levies and
Charges Bye – law No 001 of 2014 and shall be deemed to have come into
effect this 14th day of April 2014

This printed impression has been carefully compared by me with the bill which
has been passed by the Calabar Municipal Legislative Council and found by me
to be true and correctly prepared copy of the said bill.

M.T.D.L.

CLERK OF THE CALABAR MUNICIPAL
LEGISLATIVE COUNCIL

IN ASSENT

D.D.

HON. DONATUS ETIM
EXECUTIVE CHAIRMAN
CALABAR MUNICIPAL COUNCIL.

Made at Calabar Municipal Council this 14th day of April 2014