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Law No. 4 — A Law to Prescribe the Levies that may be collected by Local Government Councils/Local Government Council Development Authorities in Lagos State, Regulate the Administration of such Levies and for Connected Purposes	A 85-90

ASSENTED TO AT IKEJA, THIS 12TH DAY OF JULY 2010.

MR BABATUNDE RAJI FASHOLA (SAN)
Governor of Lagos State



LAW No. 4

2010

Lagos State of Nigeria

**A LAW TO PRESCRIBE THE LEVIES THAT MAY BE COLLECTED
BY LOCAL GOVERNMENT COUNCILS/LOCAL GOVERNMENT
COUNCIL DEVELOPMENT AUTHORITIES IN LAGOS STATE,
REGULATE THE ADMINISTRATION OF SUCH LEVIES AND FOR
CONNECTED PURPOSES**

(12th July 2010)

Commence-
ment.

THE LAGOS STATE HOUSE OF ASSEMBLY enacts as follows:

1.—(1) From the commencement of this Law, Local Government Authorities in the State shall be the collecting authority of levies listed in the Schedule to this Law.

Authority to
collect
Levies.

(2) Subject to the powers of the Lagos State House of Assembly to make laws for the finance and functions of Local Government Councils/Local Government Council Development Authorities in the State, the Commissioner may amend the Schedule to this Law from time to time upon the advice of the State Joint Revenue Committee and by Order Published in the Gazette.

(3) Subject to Section 13 of this Law, no levy shall be collected by or on behalf of any Local Government Authority in the State unless it is specified in the Schedule to this Law.

2.—(1) The Authority shall issue a Demand Notice in respect of taxes listed in the Schedule to this Law.

Demand
Notice.

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

3. The State Joint Revenue Committee shall carry out a periodic review of rates charged across the State and give such directives as may be necessary to ensure that the difference in amounts chargeable by Local Government Authorities in respect of any scheduled levy is minimized.

State Joint
Revenue
Committee
to harmonize
Rates.

- Information to be Displayed in Revenue Offices. 4. Each Local Government Revenue Committee shall ensure that a chart showing the approved list of levies, the applicable rates and the expected time of payment is pasted at a conspicuous place in all revenue offices of the Local Government Authority.
- Assessment and Collection of Levies. 5. Scheduled levies shall be assessed and collected by duly authorized officers of the relevant Local Government Authority provided that—
- (a) the Authority may engage private individuals or corporate bodies as administrative agents in respect of a particular levy where, in the opinion of the Revenue Committee, the Authority lacks personnel with appropriate knowledge or skill to optimally administer the levy; and
 - (b) two or more Local Government Authorities may by mutual agreement delegate the authority to administer any levy to a common administrative agent whether or not such an agent is established by a Law of the State.
- Appointment of Revenue Agents. 6.—(1) Appointment of a revenue agent may only be made by the Authority upon the recommendation of the Local Government Revenue Committee.
- (2) The Local Government Revenue Committee shall also specify terms and conditions for the engagement and disengagement of revenue agents by the Local Government.
- (3) For the purpose of this section, the State Joint Revenue Committee shall set specific criteria to be applied by all Local Government Revenue Committees in considering a revenue agent for appointment, having regard to the demands of professionalism, diligence, experience and integrity.
- (4) The revenue agent to be appointed by the Local Government Authority should be a chartered tax practitioner or have as head of its tax units a chartered tax practitioner.
- Prohibition of Unauthorised Staff or Agent. 7. No person, other than a duly authorized Local Government official or revenue agent appointed in accordance with the provisions of this Law, shall administer any levy on behalf of a Local Government Authority.
- Identification Badges and Cards. 8. All Local Government officials and authorized agents who interact with the general public for revenue administration shall wear identification badges with a clear inscription of their names and official capacity.
- Evidence of Authorization. 9. The production by a Revenue Collector or agent of an identity card and certificate or warrant—
- (a) issued by a Local Government Authority;

- (b) setting out his full names, and stating that he is authorized 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.

10. No Local Government official, agent or other person, shall mount a road block or permit the blockage or closure of any road or street in any part of the State for revenue collection or any other purpose except at duly authorized road toll gates or as may be necessary in emergency situations for the safety of residents and passers-by.

Prohibition
of Road
Closure and
Road Blocks.

11.—(1) Any person who—

Offences and
Penalties.

- (a) collects or attempts to collect any levy that is not listed in the Schedule to this Law;
- (b) collects or attempts to collect any levy or penalty without due authority and identification; or
- (c) mounts a road block or causes a road or street to be closed for the purposes of collecting any levy; commits an offence and shall be liable on conviction to a fine of five hundred thousand naira (₦500,000) only or imprisonment for three (3) years or both.

(2) Any person or agency appointed for the due administration of this Law or employed in connection with the assessment and collection of levy who—

- (a) demands from anyone an amount in excess of the authorized assessment of the levy;
- (b) fails to remit revenue collected as at when due;
- (c) withholds for his own use or otherwise 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 money, or otherwise uses his position to deal wrongfully with the Local Government Authority or any member of the public;
- (f) steals or misuses Local Government Authority documents; and/or

(g) compromises on the assessment or collection of any levy, commits an offence and shall be liable on conviction to a fine equivalent to 500 per cent of the sum in question and imprisonment for a term of three (3) years.

(3) Any person who, in committing any offence under the provisions of this Law is armed with any offensive weapon commits an offence and shall be liable on conviction to imprisonment for a term of three (3) years.

(4) Any person who, while armed with an offensive weapon, causes injury to any officer or authorized agent of a Local Government Authority in the performance of their functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of five (5) years.

(5) Any person who aids or abets one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to a fine equivalent to 400 per cent of the sum in question and imprisonment for a term of two (2) years.

(6) Any person, not being an authorized officer or assumes the name, designation or impersonate the character of an authorized officer or agent shall in addition to any other punishment to which he may be liable, pay on conviction a fine of Two Hundred and Fifty Thousand Naira (₦250,000.00) or three (3) years imprisonment or both.

Liability of Defaulters, Directors, Managers or Employees.

12.—(1) Any person who fails to pay a levy due to a Local Government Authority under this or any other Law commits an offence and shall, in addition to any penalty stipulated in any other relevant law or bye-law, be liable to pay a sum equal to 2 times the amount for which he is in default.

(2) Where an offence has been committed under this Law by an incorporated or unincorporated 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 Fifty Thousand Naira (₦50,000.00) or six (6) months imprisonment or both.

Other Fees, Penalties and User Charges.

13. 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 as may be approved by the State Joint Revenue Committee 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 individual and organizations.

Interpretation.

14. In this Law, unless the context otherwise requires—

“Agent” includes chartered tax practitioners, tax auditors and consultants.

“Commissioner” means the Commissioner for Local Government and Chieftaincy Affairs or any member of the Lagos State Executive Council for the time being in charge of Local Government Affairs.

“Local Government Officials” include the Chairman, Councillor, officers and other employees of a Local Government Authority.

“Levy” includes a tax, charge, rate, tariff or fee;

“Local Government Authority” includes Local Government Councils, Local Council Development Areas or any other administrative unit established by Law at the Local Government level;

“State” means Lagos State.

15. This Law may be cited as the Local Government Levies (Approved Collection List) Law and shall take effect on the 12th day of July 2010.

Citation and
Commence-
ment.

SCHEDULE

1. Shops and Kiosks rates.
2. Approved open market levy.
3. Tenement rates.
4. Licensing fee for sale of liquor.
5. Slaughter slab license fee in abattoirs under Local Government Control.
6. Marriage, birth and death registration fees.
7. Street naming registration fee.
8. Motor park levy. (Including Motor cycles and Tri-cycles)
9. Parking fee on Local Government Streets or roads as may be approved by the State Government.
10. Domestic animal licence fee. (Excluding poultry farmers)
11. Licence fees for bicycles, trucks, canoes, wheelbarrows and carts (other than a mechanically propelled trucks).
12. Radio and Television license fee (excluding radio and television in motor vehicles, transmitters and other communication equipment)
13. Public convenience, sewage and refuse disposal fees.
14. Cemetery and burial ground permit fee.
15. Permit fee for private entertainment and merriment in public places (excluding roads and streets)
16. Wharf Landing Fees.

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

A. T. OLATUNJI

Clerk of the House of Assembly