

# ANAMBRA STATE PRESUMPTIVE AND OTHER MISCELLANEOUS BILL 2024

*A BILL TO make provision for presumptive turnover taxes for nano, micro and small businesses, whose income for all practical purposes or where records are not readily available for proper assessment of income in Anambra State.*

**A Proposed Amendment to the Anambra State Revenue Administration Law 2024**

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### PART I

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#### PRELIMINARY

1. Short Title

This Law may be cited as Presumptive and other Miscellaneous tax law 2025

2. Commencement

The Law shall come into operation on the .....day of.....20.....

3. Interpretation

In this Law, unless the Context otherwise requires,

“Assessable Income” means chargeable income on which tax is computed.

“Assess” means to determine the amount of tax payable on income, value, revenue, proceeds of trade, real property or any other asset or transaction

“Gazette” means the Anambra State Government Official Gazette.

“Micro business” includes trade or business at the lower rung of the ladder in a particular presumptive trade or business.

“Nano business” means a business enterprise with few or zero number of employees and with other smaller scale than micro enterprise.

Service means the Anambra State Internal Revenue Service established under Section 4 of the Tax Law

“Small business” means a business which may not be regarded as small or big and are not formally registered, with business turnover of less than N25million per year.

“State” means Anambra State of Nigeria.

“Taxable Person” includes an individual or body of individuals, firm, partnership, 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 the capacity;

“Tax law” means the Anambra State Revenue Administration (Consolidation and Harmonization) law 2024.

“Year of Assessment” means a period between January and December of the year or such other period for which tax is computed.

## **PART II**

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### **PRESUMPTIVE TURNOVER TAX LEGSLATION**

#### **Persons under the Presumptive Tax Regime**

1. (i) A tax is hereby imposed on all persons whose income cannot be ascertained for purposes of tax assessment because they do not keep financial records of their business (referred to in this Law as 'Presumptive Tax').
  
- (ii) Persons subjected to presumptive tax shall be branded into nano, micro and small-scale businesses based on their volume or size of business.

#### **Presumptive Tax Registration**

2. The presumptive tax regime shall be administered by the Service using Tax Registration Form in the First Schedule and Tax Returns Form in the Second Schedule of this Law on respective persons on annual basis.

#### **Presumptive Tax Returns**

3. Persons operating under the Presumptive Tax Regime are to file returns on or before 90 days from the commencement of every year.

#### **Tax Payment**

4. (i) The tax payable shall be in accordance with the category of Trade, Manufacturing and Services as contained in the administrative tax table in the third Schedule to be administered by the Service.
  
- (ii) The mode and the procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette.
  
- (iii) Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate as contained in section 42 of the Tax Law.

#### **Administration of Presumptive Tax**

- 5.(i) It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out.
  
- (ii) Pursuant to the outcome of subsection (1), the Service shall determine the band the taxable person should belong to.
  
- (iii) Taxable persons shall be encouraged by the Service to keep records of their transactions.

#### **Administrative Settlement**

6. Any taxable person that contends the band or assessment arrived at may file an objection to the Service clearly stating the grounds within 15 days of the receipt of the assessment.

#### **Appeals**

7. Where the taxable person is not satisfied with the decision of the Service, such person may make an appeal in accordance with section 36 of the Tax Law.

#### **Rebate for Prompt Filing**

8. A taxable person who keeps up to date records and files a return within the specified period shall be granted a rebate of 1% of the tax payable.

#### **EXIT RULES**

9. (i) Except where it is almost impossible, taxable persons are to be encouraged to keep some form of records in order to exit from the Presumptive Tax regime and be assessed on Pay-As-You-Earn or Direct Assessment Principle.

(ii) A taxable person under Sections 1-6 of this Law may voluntarily exit and file the requisite tax returns and be assessed accordingly.

(iii) Where the Service discovers, based on available record or any other valid record or information that the taxable person ought to be assessed under this Law, such taxable person shall be assessed as appropriate.

#### **SANCTIONS AND PENALTIES**

10. A taxable person under Sections 1-6 of this Law who fails or neglects to make payment of the tax due shall be liable to pay the sum and a penalty equal to 5% per annum.

## **PART III**

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### **HOTELS, RESTAURANTS AND ENTERTAINMENT TAX**

#### **Imposition of Tax**

75. (i) A tax is imposed on any person (referred to in this Law as “the Consumer”) who:

(a) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events centre; or

(b) purchases consumable goods or services in any restaurant whether or not located within a hotel in the State.

(ii) The amount to which this tax applies shall be the total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant or events centre;

#### **Rate of Tax**

The rate of tax imposed by this Law shall be five per cent (5%) of the total bill issued to the consumer, excluding Value Added Tax in a hotel, restaurant or event centre.

#### **Collection Agent**

A person owning, managing or controlling any facility, business or supplying any goods or services chargeable under Section 75 of this Law (referred to in this Law as the “Collecting Agent”) shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provisions of Section 76 of this Law.

#### **Registration of Hotels etc.**

Any Hotel, Restaurant, Event Centre or other business affected by this Law shall, within thirty (30) days of the commencement of this Law or upon commencement of business, whichever is earlier, register with the Service for the purpose of this Law.

(2) Every Collecting Agent shall produce evidence of registration with the Service as a condition precedent to any contractual relationship with the State Government or any of its Ministries, Departments, Parastatals or Local Government Authorities.

#### **Report and Remittance**

79. (1) Every Collecting Agent shall:

(a) keep, maintain and preserve such records, books and accounts in respect of all transactions chargeable under Section 81 of this Law as the Service may prescribe and shall enter regular accounts of the tax collected from day to day;

(b) subject to the provisions of subsection (3) of this section, pay to the designated account of the State Government, the tax collected during the preceding reporting period and at the same time, file with the Service, a report stating:

(i) the total amount of payments made for all chargeable during the preceding reporting period;

(ii) the amount of tax collected by the agent during the reporting period; and

(iii) any other information required by the Service to be included in the report.

(2) For the purpose of these provisions, each calendar month is a reporting period and the taxes imposed and collected under this Law are due and payable on or before the 20th day of each calendar month.

(3) The tax collected shall be a debt due to the State and recoverable by the Service from the supplier of chargeable facilities, goods and services.

80. An officer of the Service:

(i) may enter without warrant, any premises on which he reasonably believes that a person is carrying on business in order to ascertain whether this Law is being complied with by the occupier of the premises or any other person.

(ii) shall at any reasonable time of the day be given access to all books and records of any hotel, restaurant or other establishment offering chargeable goods and services for the purpose of verifying facts necessary to determine the amount due and payable to the Government under this Law.

81. Where a Collecting Agent fails to make a return or remittance as required by the provisions of this Law or where his returns are not substantiated by records, the Service may make an estimate of the total amount of tax due and may order him in writing to pay the estimated amount to the State Government within 21 days of the date of service of the order.

82. The Service may from time to time by Order published in the Gazette issue rules and regulations for the determination, collection, and remittance of taxes due and for the proper administration Sections 75 – 81 of this Law.

83. All taxes that are not remitted to the designated account of the Government within the time allowed, shall in addition to other penalties prescribed by this Law, bear interest at the rate of five per

cent per annum above the prevailing Central Bank of Nigeria Monetary Policy Rate as determined at the time of actual remittance.

84.(1) If a Collecting Agent fails to file a report and remit taxes (the goods and services tax) collected within the time allowed by Section 79(2) of this Law, that Agent shall, in addition to interest payable under Section 83 of this Law, pay a penalty of ten per cent of the amount of tax due.

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(2) Any Director, Manager, Officer, Agent or Employee of the Collecting Agent who fails to comply with the provisions of this Law, shall be guilty of an offence and liable on conviction to a sentence of at least six months imprisonment or a fine of at least Two Million Naira (₦2,000,000.00) or both.

85. (1) When a school, hotel, restaurant, event centre or other facility covered by this Law is sold or otherwise disposed of, the transferee shall withhold such amount of the purchase price or other consideration as is sufficient to offset all payments already due to the Government under the provisions of this Law, unless the transferor has first provided a receipt issued by the Service showing that the amount due at the date of transfer had been paid or that no amount was due.

(2) A transferee of a chargeable facility who fails to comply with the provisions of subsection (1) of this section shall be liable to pay the amount due to the designated Government account and the provisions of Sections 83 and 84 of this Law shall apply as if he was operating the hotel business at the time the payments were due.

(3) The transferee of a chargeable facility may request from the Service, a certificate stating that no tax is due or stating the amount of tax due from the facility at the date of transfer.

(4) In the case of a request made under subsection (3) of this section, the Service shall issue the certificate within thirty (30) days of receiving the request or within thirty (30) days after the day on which the relevant record of the business are made available for audit, whichever is later, but in either event, the Service shall issue the certificate within sixty (60) days after the date of request. (5) In the absence of wilful concealment or fraud, the period of limitation during which the Service may assess tax against a transferor under this section is four (4) years from the date when the transferor dispose the chargeable facility or when a determination is made against the transferor, whichever event occurs later.

#### Tax Collection on Determination or Transfer of Business

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(a) Provides private educational services by way of primary and secondary schools, or

(b) pays for the use or possession or for the right to the use or possession of any hotel, hotel facility or events centre; or

(c) purchases consumable goods or services in any restaurant whether or not located within a hotel in the State.

(2) The amount to which this tax applies shall be:

(a) the total fees payable for private educational services in primary and secondary schools;

(b) the total cost of facilities, consumable or personal services supplied to a consumer in, by or on behalf of the hotel, restaurant or events centre;



76. The rate of tax imposed by this Law shall be:

(a) five percent (5%) of total fees payable per child per annum:

(i) seventy percent (70%) of the said five percent (5%) to be used for the development of public primary education; and

(ii) thirty percent (30%) of the amount as aforesaid to be used for the development of public secondary education.

(b) five per cent (5%) of the total bill issued to the consumer, excluding Value Added Tax in a hotel, restaurant or event centre.

77. A person owning, managing or controlling any facility, business or supplying any goods or services chargeable under Section 75 of this Law (referred to in this Law as the "Collecting Agent") shall collect for and on behalf of the State, the tax imposed by this Law based on the total amount charged or payable by the consumer in accordance with the provisions of Section 76 of this Law.

**FEDERAL REPUBLIC OF NIGERIA KADUNA STATE INTERNAL REVENUE SERVICE**

**PRESUMPTIVE TAX REGISTRATION FORM**

Made Pursuant to Section 36(6) of the Personal Income Tax (Amendment) Act, 2011

Instructions: All information should be filled in ink and capital letters; no abbreviation is allowed. Entries should not spill to neighboring block.

(1) Name of Taxpayer/Registered Name \_\_\_\_\_

(2) Nationality \_\_\_\_\_

(3) Residential Address \_\_\_\_\_

(4) Phone Number \_\_\_\_\_

(5) Business Type \_\_\_\_\_

(6) Business Name \_\_\_\_\_

(7) Registered Business Name \_\_\_\_\_

(8) Commencement Date \_\_\_\_\_

(9) Means of Identification \_\_\_\_\_

(10) Business Registration No. \_\_\_\_\_

(11) Taxpayer Identification No. (TIN) \_\_\_\_\_

(12) Email address \_\_\_\_\_

(13) Website \_\_\_\_\_

(14) Bank Account \_\_\_\_\_

(15) BVN \_\_\_\_\_

\_\_\_\_\_  
Signature/Thumbprint

\_\_\_\_\_  
Date of Registration

**FEDERAL REPUBLIC OF NIGERIA KADUNA STATE INTERNAL REVENUE SERVICE**

**PRESUMPTIVE TAX RETURNS FORM**

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

(1) Name of Taxpayer/Registered Name \_\_\_\_\_

(2) Nationality \_\_\_\_\_

(3) Residential Address \_\_\_\_\_

(4) Phone Number \_\_\_\_\_

(5) Assessment Year \_\_\_\_\_

(6) Presumptive Tax Payable \_\_\_\_\_

(7) Presumptive Tax Paid \_\_\_\_\_

(8) Taxpayer Identification Number (TIN) \_\_\_\_\_

(9) Nature of Business \_\_\_\_\_

(10) Email address \_\_\_\_\_

\_\_\_\_\_  
Signature/Thumbprint

\_\_\_\_\_  
Date

Period of Filing Due Date Filed Remarks

Signature \_\_\_\_\_ Date \_\_\_\_\_

## ADMINISTRATIVE TABLE OF PRESUMPTIVE TAX PAYABLE IN ANAMBRA STATE

| S/N | TRADE/MANUFACTURING/SERVICES   | NANO (₦) | MICRO (₦) | SMALL(₦) |
|-----|--|----------|-----------|----------|
| 1.  | Boutique and other cloth sellers- Adult and Children wear  | 15,000   | 50,000    | 100,000  |
| 2.  | General trading/enterprises- retail and wholesale, raw food  | 15,000   | 50,000    | 100,000  |
| 3.  | Book shops/ stationery stores, building materials, cement, cooking gas, air conditioners, mattress/foams, doors, electrical parts and fittings   | 15,000   | 50,000    | 100,000  |
| 4.  | Furniture/furnishing material, gas refilling, general contractor, general merchants and distributors, gift shop, entrepreneurs, imitation jewel, jewel, leather carpets, licensed merchants, mobile phone, motor cycle | 15,000   | 50,000    | 100,000  |
| 5.  | Spare parts, patent medicine, photographic materials, plank, plastic rubbers   | 15,000   | 50,000    | 100,000  |
| 6.  | Plumbing materials, poultry feeds, raw food, rugs and carpets, sewing machine  | 15,000   | 50,000    | 100,000  |
| 7.  | Timber dealers, tire, wine and beer license operators, yoghurt   | 15,000   | 50,000    | 100,000  |
| 8.  | Restaurant and food sellers  | 15,000   | 50,000    | 100,000  |
| 9.  | Property – guest house, lodging, face to face building with not more than ten (10) rooms   | 15,000   | 50,000    | 100,000  |
| 10. | Professional services- opticians, photo lab, auctioneers, draughtsman, maternity owners, patent medicine store.  | 15,000   | 50,000    | 100,000  |
| 11. | Entertainment service, musicians   | 15,000   | 50,000    | 100,000  |
| 12. | Confectioneries and bakeries   | 10,000   | 40,000    | 110,000  |
| 13. | Artisans- masons, vulcanizers, iron benders, carpenters, cobblers, painters and decorators, plumbers   | 10,000   | 40,000    | 110,000  |
| 14. | Tailoring, interior decoration, fashion designers and garment makers, curtain makers, seamstress   | 10,000   | 40,000    | 110,000  |
| 15. | Furniture and cabinet makers   | 10,000   | 40,000    | 110,000  |
| 16. | Aluminium fabrication and products   | 10,000   | 40,000    | 110,000  |
| 17. | Artisans, design and sign writers, hand craft makers graphic arts  | 10,000   | 40,000    | 110,000  |
| 18. | Processors, producers and manufacturers- blocks, culvert. well ring, pure water, welders, shoe makers, cold rooms palm oil miller, grind mills, sawmill proprietors  | 10,000   | 40,000    | 110,000  |
| 19. | Fabricating, Welding, Bench Milling, Black Smith, Gold Smith   | 20,000   | 60,000    | 120,000  |

| S/N | TRADE/MANUFACTURING/SERVICES   | NANO (₦) | MICRO (₦) | SMALL(₦) |
|-----|--|----------|-----------|----------|
| 20  | Barbers and hair dressing saloon   | 20,000   | 60,000    | 120,000  |
| 21  | Service providers- business center and tying studio, printers, thrift collectors   | 20,000   | 60,000    | 120,000  |
| 22  | Video clubs, car wash and owners, casino operators, cybercafé operators  | 20,000   | 60,000    | 120,000  |
| 23  | Drama group, laundries, dry cleaners, commercial mobile calls  | 20,000   | 60,000    | 120,000  |
| 24  | Photographer/photo developers, recreational center, refuse, rental, travel agency  | 20,000   | 60,000    | 120,000  |
| 25  | Petrol, kerosene and lubricant sellers   | 20,000   | 60,000    | 120,000  |
| 26  | Transport worker- taxi, bus, lorry, etc  | 20,000   | 60,000    | 120,000  |
| 27  | Financial service- bureau de change, pool agent and promoter, money lenders  | 20,000   | 60,000    | 120,000  |
| 28  | Mechanics, technicians, electricians, panel beaters, motorcycle, bicycle, keke napep, clock and watch repairer, and other machine repairer, re-wires battery chargers. | 20,000   | 60,000    | 120,000  |
| 29  | Transport owners   | 20,000   | 60,000    | 120,000  |
| 30  | Agriculture, forestry, fishing, hunting, butcher/meat sellers, horticulture/florist, farm settlers, poultry, piggery   | 20,000   | 60,000    | 120,000  |
| 31  | All other Trades/ Manufacturing/ Services covered by the law but not listed above  | 25,000   | 80,000    | 200,000  |

## **PART XII**

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### **HARMONISATION OF TAXES, RATES AND LEVIES**

103. (1) From the commencement of this Law, no rate or levies shall be payable to the State and Local Governments except those contained in the Schedules hereto.

(2) Each Ministry, Department or Agency and Local Government Council shall display at a conspicuous place in all the revenue offices, a chart showing the approved collectable rates, levies and their expected time of payment.

(3) Each Ministry, department or agency and Local Government Council shall establish a complaint and information office to provide relevant information to taxable persons and listen to their complaint.

104. (1) All Taxes, Levies, Fees, Charges or Rates shall be assessed by the relevant Ministry, Department or Agency and Local Government Council of the State.

(2) No person including a Ministry, Department or Agency and Local Government Authority shall mount a roadblock in any part of the State for the purpose of collecting any Tax, Levy, Fee, Charge or Rate.

105. (1) In the case of Taxes, Levies, Fees, Charges or Rent that require assessments, the relevant Ministry, Department or Agency and Local Government Council shall serve notices of assessment by hand at the relevant address or sent by registered post or other digital platform to each person in whose name the assessment is made.

(2) The relevant Ministry, Department or Agency and Local Government Council shall allow until the 31st of January for taxable persons to pay voluntarily. The relevant Ministry, Department or Agency and Local Government Council shall proceed to assess every other person chargeable with payment of any levy after 31st January. Notwithstanding the provisions of this section, the relevant Ministry, Department

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or Agency and Local Government Council may assess and serve notice of assessment before 31st of January if the relevant Ministry, Department or Agency and Local Government considers the assessment to be necessary.

106. The relevant Ministry, Department or Agency and Local Government shall prepare a list of taxable persons assessed and served with notices. The notice shall contain the name and address of the taxable person, type and amount of levy assessed, date of service and any other relevant information.

107. Each Ministry, Department and Agency or Local Government shall issue notice(s) in respect of Taxes, Levies, Fees, Charges and Rates as listed in the First Schedule to this law. Where a person is liable to two or more of the scheduled Taxes, Levies, Fees, Charges or rates in any year of assessment, the relevant Ministry, Department and Agency or Local Government shall serve a single demand notice indicating the amount due on each of the revenue items.

108. (1) If any person disputes an assessment, he may apply to the relevant Ministry, Department or Agency or Local Government by notice of objection in writing to review and revise the assessment and such application shall state 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 relevant Ministry, Department or Agency or Local Government may require the person giving the notice to furnish such particulars and to produce such books or other documents as the relevant Ministry, Department or Agency may deem necessary, and may summon any person who may be able to give information which is material to determination of the objection, to attend an examination.

(3) In the event of any person who has objected to an assessment agreeing with the relevant Ministry, Department or Agency including Local Governments 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 an application for revision under the provisions of the Section fails to agree with the relevant Ministry, Department or Agency and Local Government on the amount of the tax chargeable, the relevant Ministry, Department or Agency and Local Government shall give notice of refusal to amend the assessment to such amount as the Board may determine and give notice of the revised assessment of the tax payable together with notice of refusal to amend the revised assessment and wherever requisite, any reference in this Law to an assessment or to an additional assessment or to an individual assessment as revised under the provisions of this Law.

109. The relevant Ministry, Department or Agency or Local Government as appropriate, shall within thirty days of receipt of notice of objection, revise the assessment and issue notice of amended assessment or refuse to do so and issue notice of refusal to amend the assessment.

110. The Kaduna State Internal Revenue Service shall be the sole authority to collect and account for all taxes, levies, fees, charges and rates in the State in this Law and any other law or Act of the National Assembly for the collection of any revenue to the State and Local Governments.

111. (1) Unless payment due dates are specified in another Law, all persons whom this Law applies shall pay to bank accounts designated by Revenue Collectors all taxes, levies, fees, charges and rates as prescribed in the First Schedule to this Law:

(a) Within sixty (60) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;

(b) Within five (5) days from the beginning of every month, respect of amounts due to be paid monthly;

(c) Immediately, in any other case.

(2) Except as otherwise provided in any Law, revenue due to any authority in the State shall be payable by bank draft,

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Collection Authority

All Payments to the Service

electronic debit, or credit card or money transfer into any of the bank designated by the Board.

112. (1) The Governor may, unless there is a contrary provision in this or any other Law, review the revenue rates provided in the Schedule upon the presentation of a written request for a resolution of the State House of Assembly for consideration and approval.

(2) The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Kaduna State, subject to approval by a resolution of the State House of Assembly.



113. No assessment, warrant, notice or other proceedings made in accordance with the provisions of this Law or any other Revenue Law in force in the State shall be quashed or deemed to be void or voidable by want of form, mistake, defect or omission if the same is in substantial conformity with this Law or other applicable Law and if the person is charged or intended to be charged or affected by its designated therein to common intent and understanding.

114. (1) After auditing, the Service may return to the tax payer such amount paid in excess of the tax due.

(2) The refund shall be made within sixty (60) days of the decision to make the refund, with the option of setting off the amount due against future tax.

115. (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 to that person, body corporate or organization requiring him or it, within the time specified by the notice to:

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

(b) appear personally before an officer of the Service for examination with respect to any matter relating profits or income;

Power to Review Rates, Levies and Taxes

Errors and Defects in Assessment

Refund of Excess Tax

Call for Returns, Books, Documents and Information