



**ZAMFARA STATE GOVERNMENT OF NIGERIA**

**PUBLISHED BY AUTHORITY**

**ZAMFARA STATE REGULATIONS FOR THE CLARIFICATION OF TAX BASE FROM WHICH THE ENTERTAINMENT TAX WILL BE CHARGED, THE SIZES AND FEES CATEGORIZATION FOR CHARGING ENVIRONMENT IMPACT ASSESSMENT (EIA) AS WELL AS CHARGEABLE FEES FOR RIGHT OF WAYS, MILLING, SIGNAGE AND MOBILE ADVERTISEMENT PERMIT.**

**Z.S.L.N NO. 17, 2021**

**AUTHORITY**

In the exercise of the power conferred on me by the provisions of Sections 8(4) and 117 of the Zamfara State Consolidated Revenue Laws, NO. 7, 2020 (as amended) and all other powers enabling me in that behalf **I, Ali Akilu Muhammad Dama (FCIT) Executive**

**Chairman, Zamfara State Board of Internal Revenue**, hereby make the following Regulations;

### **CITATION AND COMMENCEMENT**

1. These Regulations may be cited as the Zamfara State Regulations for the Clarification of the tax base from which the entertainment tax, Environmental Impact Assessment as well as Milling, signage and mobile advertisement fee will be charged, and shall come into force on the.....<sup>23<sup>rd</sup></sup> day of <sup>September</sup>..... 2021.

### **INTERPRETATION**

2. In these regulations;

**“Board”** means the Zamfara State Board of Internal Revenue Service established under section 3 of the Zamfara State Consolidated Revenue Law NO. 7 2020 (as amended)

**“Executive Chairman”** means the Chairman of the Service/Board appointed pursuant to section 4 of the Zamfara State Consolidated Revenue Laws No. 7, 2020 (as amended).

**“Tax base”** means amount of money or financial basement from which a particular tax or revenue will be charged. A percentage of which is determined for the payment of a particular tax or levy under these regulations.

**“Due taxes”** means taxes due and payable to the State and local Governments Council.

**“Entertainment tax”** means taxes payable to the Board from the total sales accrued from all form of entertainment including viewing centers, social events and gathering etc.

**CLARIFICATION ON;**

***Entertainment Tax***

3. From the date of commencement of these regulations, the entertainment tax will be charged in line with the provision of the Fourth Schedule of the Consolidated Revenue Law NO. 7, 2020 (as amended) at the rate of 5% of the total sale of the taxpayer. The amount of 5% is chargeable outside the cost of sale and be remitted to the Zamfara State Board of Internal Revenue.

***Environmental Impact Assessment (EIA)***

4. The approved sizes for the computation of EIA fee are;
  - a. Small sizes (from 0 hectares to 50 hectares of land) is charged at N100, 000. 00
  - b. Medium sizes (from 51 hectares to 100 hectares of land) is charged at N200, 000. 00
  - c. Large sizes (101 hectares and above) is charged at N300, 000. 00.

## **Milling, Sand dredging, mining and quarry**

5. (1) The approved fee for following categories of the taxpayers are as follows;

- a. Small taxpayers (from 0 to 25 staff strength) - N1,500
- b. Medium (from 26 to 50 staff strength). N5000
- c. Big (from 51 and above) – N7000

(2). Nothing under sub-section (1) of these Regulations shall preclude the Board from using other parameters to measure strength of the taxpayers for the purpose of payment of this tax. The same categorization applies for the purposes of registration of quarry and permit.

## **Signage and mobile advertisement permit**

6. (a) Small cars (private) – N5000
- (b) Small cars (public) - N5000
- (c) Canter (ten tires) - N8000
- (d) Lorry (single body) – N15, 000
- (e) Lorry (double body) – N15, 000

## **TAXES COVERED BY THE REGULATIONS**

7. The taxes covered by the regulations are Entertainment tax, Environmental Impact Assessment fee, milling, sand dredging, mining quarry and signage and mobile advertisement fee as defined by the Zamfara State Consolidated Revenue Law NO. 7, 2020 (as amended) and other revenue as are passed by the Zamfara State House of Assembly.

## **Review of the Regulation**

8. These Regulations may be reviewed whenever the need arises by the Executive Chairman, Zamfara State Board of Internal Revenue in consultation with His Excellency the Executive Governor of Zamfara State.

**MADE AT GUSAU THIS 23<sup>rd</sup>.....DAY OF SEPT....., 2021**



**ALI AKILU MUHAMMAD DAMA**  
**EXECUTIVE CHAIRMAN**  
**ZAMFARA STATE BOARD OF INTERNAL REVENUE**