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ADS. Law No.22 of 2024 - Adamawa State Revenue Administration
(Amendment) Law, 2024... .. A1 - A9

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ADAMAWA STATE HOUSE OF ASSEMBLY



Adamawa State of Nigeria

Law No. 22 of 2024

A Law to Amend the Adamawa State Revenue Administration Law No. 12 of 2020 to provide for the introduction of a Presumptive Turnover Tax, Consolidated Demand Notice and Automated Revenue Payment Management for the State and Local Government Revenue Collections and other matters incidental thereto.

[30th December, 2024]

Date of Commencement

BE IT ENACTED by the House of Assembly of Adamawa State of Nigeria and by the authority of same as follows:-

1. This Law may be cited as the Adamawa State Revenue Administration (Amendment) Law, 2024 and shall come into operation on the 30th day of Dec 2024.

Short title and Commencement

2. The Adamawa State Administration Law, 2020 (in this Law referred to as “the Principal Law”) is amended as set out in this Law.

Amendment of the Principal Law

3. Section 2 of the Principal Law is hereby amended by inserting the following words between the definition of “Commissioner” and the definition of “Consultants”: “Consolidated Demand Notice” means demand notices joined together into a whole demand notice.

Amendment of Section 2 of the Principal Law

4. Section 13 (1) (c) and (d) of the Principal Law are hereby amended as follows: -

Amendment of Section 13 of the Principal Law

Section 3(1) (c) is amended by inserting the phrase “account for” between “recover” and “and” in the first line of the Sub Section to read;

“(c) collect, recover, account for and pay to the designated account any tax, levy or other revenue however established due to the State under this Law or any other enactment.”

Amendment of
Section 13 of the
Principal Law

5. Section 13 (1) (d) of the Principal Law is deleted and substituted with another Section 13 (1) (d) as follow: -

“(d) enforce payment of Tax and non-tax revenues contained in the schedules to this Law through an electronic management and payment platform that leverages e-receipting linked to a unique payment ID which shall be considered final proof of payment.”

Amendment of
Section 23 of
the Principal
Law

6. Section 23 (3) of the Principal Law is hereby deleted and substituted with a new Sub-Section (3) as follows: -

“(3) In carrying out the provision of this Law, all taxes, levies, fees and rates, collectable by Local Governments and Ministries, Departments, Agencies is delegated to the Service as follows: -

- (a) the Service shall collect and administer all taxes, levies, fees and charges imposed by all Ministries, Departments and Agencies in the State;
- (b) the collection and administration of taxes, levies, and charges within the jurisdiction of Local Government Councils in Adamawa State may be delegated to the Service under a written agreement executed between the Local Government Councils and the Adamawa State Internal Revenue Service. Such agreement shall be in accordance with the provisions of this Law and the Constitution of the Federal Republic of Nigeria”.

Amendment of
Section 49 of the
Principal Law

7. Section 49 (2) of the Principal Law is hereby deleted and replaced with a new Sub-Section (2) to read as follows: -

“(2) All taxes, levies, and charges payable to any Local Government Council in Adamawa State shall be remitted through an electronic revenue management and payment platform, platform utilizing e-receipting linked to a unique payment ID and direct payment to designated accounts specified by the Chairman of the Local Government Council or the Adamawa State Internal Revenue Service as outlined in any written delegation agreement under this Law. Any exception to this requirement must be authorised by Law.”

39.	Graphic Arts & Designs	Service	4% of Turnover
40.	Grinding Mill	Service	4% of Turnover
41.	Guest House	Service	4% of Turnover
42.	Vulganiser	Service	4% of Turnover
43.	Mechanic	Service	4% of Turnover
44.	Painter	Service	4% of Turnover
45.	Restaurant	Service	4% of Turnover
46.	Okada Operators	Service	4% of Turnover
47.	Decoration Makers	Service	4% of Turnover
48.	Food Sellers in Bukateria (without beer)	Service	4% of Turnover
49.	Video Cassette Rentage	Service	4% of Turnover
50.	Drummers (Ayan)	Service	4% of Turnover
51.	Washman	Service	4% of Turnover
52.	Daily Contributions Collector	Service	4% of Turnover
53.	Pool Agents	Service	4% of Turnover

8. Section 55 of the principal law is hereby amended by inserting Subsection (2) as follows: -

Amendment to
Section 55 of
the Principal
Law

“(2) A presumptive turnover tax shall apply to businesses with annual turnovers below ₦25 Million of as specified under Section 15 (1) of the Value Added Tax (VAT) ACT CAP VI LFN, 2004 (as amended). The presumptive turnover tax of businesses classified as micro, small, and medium-scale enterprises (MSMEs), particularly traders, Manufacturers, and Service Providers, as specified in the Schedule to this Law.”

9. Section 59 (2) of the Principal Law is hereby deleted and replaced with a new Sub-Section (2) as follows: -

Amendment of
Section 59 of the
Principal Law

“(2) Pursuant to the outcome of Subsection (1) of this Section, the service shall determine the band to which the taxable person belongs based on the applicable Turnover threshold and Tax rates for such category as specified in the First Schedule. The service shall periodically review and adjust the Turnover Threshold and tax rates in the First schedule to reflect changes in the economic environment and ensure equitable taxation, subject to the endorsement of the State House of Assembly.”

10. Section 65 of the Principal Law is hereby amended by adding a new Sub-section (3) as follows:-

Amendment of
Section 65 of the
Principal Law

“(3) The service shall issue consolidated demand notices for land Use Charges assessment, which shall be collected and accounted for in accordance with the provisions of the Law. The proceeds shall be remitted in compliance with the terms of any written agreement executed between the Local Government Councils and the State Government.”

11. Section 91 of the Principal Law is hereby amended by deleting the side note and replacing it with,

Amendment of
Section 91 of the
Principal Law

“Consolidated Demand Notice.”

The Section is further amended by adding new Sub-sections (2), (3), and (4) to read as follows;

“(2). The Provisions for the issuing of Consolidated Demand Notice shall apply to both State and Local Government Councils’ taxes, levies, fees, charges, and rates. Where a taxpayer is liable for two or more scheduled revenue items at both the State and Local Government levels, a single consolidated demand notice shall be issued by the relevant revenue authorities. The notice shall clearly State the amounts due for such revenue item and provide a unique identifier for such assessment.”

(3) Consolidated demand notice issued under this Law shall contain the following: -

- (a) a unique identifier or GR for such taxpayer;
- (b) a clear breakdown of the amounts due for each tax, levy, or charges assessed;
- (c) details of the payment method, including designated platform for remittance;
- (d) information about applicable penalties for non-compliance or late remittance.

(4) The Service shall integrate a system that links consolidated demand notices with real-time payment tracking and verification systems to ensure transparent and accountability in revenue collections.”

Amendment of
Table 3 of the
First Schedule to
the Principal Law

12. Table 3 of the First Schedule to the Principal Law is hereby deleted and replaced with the Schedule to this Law.

(SCHEDULE)

Section 8 and 12

3 Presumptive Turnover Tax Application Rate**(a) Presumptive Turnover Tax Rates**

Presumed Turnover	Manufacturing	Trading	Services
MICRO (<N500,000)	2%	3%	4%
SMALL (NGN500,001 - 5,000,000)	2%	3%	4%
MEDIUM (5,000,001 - 25,000,000)	2%	3%	4%

(b) Presumptive Turnover Tax Regime

S/N	TRADE/BUSINESS	TYPE	TAX RATE ON TURNOVER
1.	Adult Wear - Boutique	Trading	3% of Turnover
2.	Agric Chemicals Sales	Trading	3% of Turnover
3.	Bookshop/Stationary Store	Trading	3% of Turnover
4.	Building Materials Dealer	Trading	3% of Turnover
5.	Butcher	Trading	3% of Turnover
6.	Cement Dealer/Seller	Trading	3% of Turnover
7.	Children Wear	Trading	3% of Turnover
8.	Clock and Watch Seller	Trading	3% of Turnover
9.	Clothing Materials	Trading	3% of Turnover
10.	Cooking Gas/Air Condition Seller	Trading	3% of Turnover
11.	General Merchant & Distributor	Trading	3% of Turnover
12.	Gifts Shop	Trading	3% of Turnover
13.	Patent Medicine	Trading	3% of Turnover

14.	Newspaper Agents	Trading	3% of Turnover
15.	Vendors	Trading	3% of Turnover
16.	Road oil Sellers (other towns)	Trading	3% of Turnover
17.	Aluminum doors & Window	Manufacturing	2% of Turnover
18.	Baker	Manufacturing	2% of Turnover
19.	Blacksmith	Manufacturing	2% of Turnover
20.	Block Making Industry	Manufacturing	2% of Turnover
21.	Cabinet Makers/Metal	Manufacturing	2% of Turnover
22.	Furniture Maker	Manufacturing	2% of Turnover
23.	Welder	Manufacturing	2% of Turnover
24.	Wood Carver	Manufacturing	2% of Turnover
25.	Cloth Weaver	Manufacturing	2% of Turnover
26.	Artiste and Song Writer	Service	4% of Turnover
27.	Barbers	Service	4% of Turnover
28.	Bricklayer	Service	4% of Turnover
29.	Business Centre	Service	4% of Turnover
30.	Car Wash Owner	Service	4% of Turnover
31.	Carpenter	Service	4% of Turnover
32.	Clergy/Pastoring	Service	4% of Turnover
33.	Cobbler	Service	4% of Turnover
34.	Curtain & Interior Decoration	Service	4% of Turnover
35.	Cyber Café Operator	Service	4% of Turnover
36.	Dry Cleaner	Service	4% of Turnover
37.	Electrician	Service	4% of Turnover
38.	Fashion Designer	Service	4% of Turnover

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

UMAR USMAN HAMIDU LALEH
Clerk to Adamawa State House of Assembly

I assent this 30th day of December, 2024

RT. HON. AHMADU UMARU FINTIRI
Governor
Adamawa State of Nigeria

SCHEDULE OF BILL

SHORT TITLE	LONG TITLE	SUMMARY OF CONTENTS	DATE PASSED BY THE HOUSE
Adamawa State Revenue Administration (Amendment) Law, 2024.	A Law to amend the Adamawa State Revenue Administration Law, No. 12 of 2020 to Provide for the introduction of a presumptive turnover tax, consolidated demand notice and automated revenue payment management for the State and Local Government Revenue Collection and other matters incidental thereto.	The Bill seeks to amend the Adamawa State Revenue Administration Law No. 12 of 2020 to provide for the introduction of a Presumptive Turnover tax, consolidated demand notice and automated Revenue payment management for the State and Local Government Revenue Collections.	23rd Dec. 2024

UMAR USMAN HAMIDU LALEH
Clerk to Adamawa State House of Assembly