

CHAPTER 51

ENUGU STATE DEVELOPMENT LEVY LAW

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CHAPTER 51

ENUGU STATE DEVELOPMENT LEVY LAW

A Law to make provisions for the payment of a development levy by every tax payer in the State and for related matters,

ANSL.CA[.132

[27th August 1991]

PART 1 — PRELIMINARY

1. This Law may be cited as the Enugu State Development Law

Short title.

2. In this Law —

Interpretation

"agent" means person appointed by the Board to collect the Levy under this Law";

"Board" means Board of Internal Revenue;

"Levy" means State Development Levy established by this Law.

"Governor" means Governor of the State;

"person" includes a body of persons, whether corporate or unincorporate; "State" means Enugu State of Nigeria;

"taxpayer" means an individual not below the age of sixteen years and by whom income

tax is payable under the provisions of the Finance Law

3. Notwithstanding anything contained in any other law or enactment, upon the commencement of this Law there shall in each financial year be chargeable on and payable by a taxpayers levy to be known as the Enugu State Development Levy

Payment of
levy

- 4 All moneys payable under this Law shall be applied in aid or furtherance of, development projects in the Suite.

Application o
levy

- 5 (1) Subject to this Law, the levy shall be collected by or paid to the Board.
(2) The levy shall, when collected by the Board, be paid into a special account which is opened, kept and maintained in a bank of firm financial standing for purposes of this Law.

6. (1) The Board may upon such terms and conditions as it may determine, appoint in writing any fit and proper person to be an agent,

- (2) An agent Shall be accountable to the Board for collections made by that agent in accordance with such regulations as may be made in that behalf under this Law.

- (3) Any Levy collected by an agent shall be paid over to the Board not later than fourteen days from the day such levy was collected.

7. The Governor shall from time to time give directions to the manner of application of the moneys collected under this Law.

8. (1) Any person upon whom a demand in writing for payment of the levy has been made by either the Board or an agent and who for any reason whatsoever object to the demand, may within fourteen days from the date of the demand for payment, as aforesaid, appeal to the Board

- (2) An appeal shall not lie under subsection (1) unless the appellant first deposits with the Board at least half of the amount which has been demanded of him by the Board or an agent.

- (3) After hearing an appeal, the Board may confirm or annul the amount demanded from and payable by the appellant under this Law, or make such further order as the justice of the matter may require.

- (4) A further appeal by an aggrieved appellant shall lie to the Magistrate

Collection of
levy

Appointment of
agent

Directive of the
Military
Government

Appeal against
demand

Court within thirty days of any decision or order of the Board.

Obstructing
payment

9. Any person who —

- (a) dissuades or prevents any other person from paying any amount payable by that other person under this Law
- (b) obstructs or conspires with any other person to obstruct the payment of any amount payable under this Law.
- (c) does anything capable of obstructing or calculated to obstruct the payment of any amount payable under this Law, is guilty of an offence and liable on conviction to a fine of five hundred naira or imprisonment for six months or to both such fine and imprisonment.

Failure to pay
levy

10. Any person who without any lawful excuse or justification fails, refuses or neglects to pay on demand any amount payable by him under this Law is guilty of an offence and liable on conviction to a fine of one hundred naira or imprisonment for three months or to both such fine and imprisonment.

11 Any agent who, on demand, fails, refuses or neglects to pay over to the Board any levy collected by such agent under this Law is guilty of an offence and liable on conviction to a fine of one thousand naira or imprisonment for one year or to both such fine and imprisonment; and if the offence of which he is convicted is continued after the conviction he shall be guilty of a further offence and shall be liable in respect thereof to a fine not exceeding two hundred naira for every day in which the offence is so continued.

Failure to pay
over collection
to Board

12. Any agent who in paying over to the Board any levy collected by such agent fails to do so within fourteen days from the day such levy was collected shall, without prejudice to any penalty which may be imposed upon him under a provision of this Law for the breach thereof, be liable to pay interest on the aggregate value of the levy so collected at the rate of ten *per cent, per annum* for each day the default continues after expiration of the fourteen days aforesaid until the date of payment of the levy to the Board.

Failure to
pay over
levy

13. Any person, not being the Board, who fails, neglects or refuses to collect any levy which he is by this Law required to collect is guilty of an offence and on conviction is liable to a fine of five hundred naira or imprisonment for six months or to both such fine and imprisonment.

Failure
to collect

14. Any person who —

- (a) assaults;
- (b) aids, abets or incites any other person to assault.

Assault on an
agent or officer
of the Board. on
an

- (c) obstructs;
- (d) aids, abets or incites any other person to obstruct.
- (e) intimidates; or
- (f) victimizes;

an agent or officer of the Board in the lawful performance of his duties under this Law is guilty of an offence and liable on conviction to a fine of one thousand naira or imprisonment for one year or to both such fine and imprisonment.

15. The State Commissioner charged with responsibility for matters relating to finance may make regulations providing for all or any of the matters necessary to be provided for under this Law for purposes of giving effect to the provision of this Law and, without prejudice to the generality of the foregoing, may by such regulations —

Regulations

- (a) provide for the manner of making remittances to the special account established by this Law;
- (b) provide for the manner of making remittances to the Board by persons who are empowered to collect the levy under this Law;
- (c) provide for the form or manner of objecting to a demand for payment or of appealing to the Board;
- (d) provide for the inspection and auditing of the books, records and accounts of the Board in relation to collections made under this Law;
- (e) provide for the form and manner of keeping books, accounts and other records by any person who is required under this Law to make collections for the Board.