



**KANO STATE & LOCAL GOVERNMENT REVENUE ADMINISTRATION
(CODIFICATION & CONSOLIDATION) (AMENDMENT) LAW, 2022 (1443
A.H.)**

A Law to provide for the amendment of the Kano State & Local Government Revenue Administration (Codification & Consolidation) Law, 2021 (1443 A.H.) and for other matters connected therewith:

The Kano State House of Assembly Enact as follows:-

Citation & Commencement	1. This Law may be cited as " <i>the Kano State & Local Government Revenue Administration (Consolidation & Codification)(Amendment) Law, 2022 (1443 A.H.)</i> " and shall be come in to operation on <u>25th</u> day of <u>May</u> 2022 (1443A.H.)
Amendment of the Law	2. The Kano State& Local Government Revenue Administration (Codification &Consolidation) Law, 2021 (1443 A.H.) (herein after referred to as "the Principal Law" is amended in the matter provided herein.
Amendment of the third Schedule to the Principal Law	3. The provisions of the Third Schedule to the Principal Law is amended by: a) Replacing the provisionsof the code 12020455 with a new provision which read thus: "12020455 – Animal trade Tax Payable by individual engage in animal trade at the point of entrance into the Abattoir as follows:

The Kano State & Local Government Revenue Administration (Consolidation & Codification)(Amendment) Law, 2022 (1443 A.H)

Code	Description	Rate												
12020455	Cow and camel per head	₦200												
12020455	Sheep, Goat and other per head	₦100												
12020455	Trailer	₦5,000												
12020455	Canter and Trucks	₦2,500												
12020455	Buses and Taxis	₦1,000												
12020455	Tricycle and Mini Truck	₦ 500												
<p>(b) Replacing the provisions of the code 12020455 with a new provision which read thus: “12020436 Signage & Mobile Advertisement Jointly collected by State & Local Governments 12020436 Signage & Mobile Advertisement ₦ 3,000</p>														
<p>(c) Replacing the provisions of the code 12020506 with a new provision which read thus: 12020502 Road Congestion Charges.</p> <table border="1"> <tbody> <tr> <td>12020502</td> <td>1) Tricycles (N100) Buses, Taxis Mini Trucks and Canter</td> <td>₦100 daily.</td> </tr> <tr> <td>12020502</td> <td>2) Saloon corporate vehicles</td> <td>₦100 daily</td> </tr> <tr> <td>12020502</td> <td>3) Medium size corporate vehicles</td> <td>₦100 daily</td> </tr> <tr> <td>12020502</td> <td>4) Tankers are categorized into two classes and are charged as follows: a) Water tankers daily</td> <td>₦200</td> </tr> </tbody> </table>			12020502	1) Tricycles (N100) Buses, Taxis Mini Trucks and Canter	₦100 daily.	12020502	2) Saloon corporate vehicles	₦100 daily	12020502	3) Medium size corporate vehicles	₦100 daily	12020502	4) Tankers are categorized into two classes and are charged as follows: a) Water tankers daily	₦200
12020502	1) Tricycles (N100) Buses, Taxis Mini Trucks and Canter	₦100 daily.												
12020502	2) Saloon corporate vehicles	₦100 daily												
12020502	3) Medium size corporate vehicles	₦100 daily												
12020502	4) Tankers are categorized into two classes and are charged as follows: a) Water tankers daily	₦200												

	Other b) Tankers daily	₦100
12020502	5. Tippers and other vehicles of similar size are categorized in to three and charged as follows: (i) Small Tippers and other Truck (6 tyres) (ii) Medium Tippers and other trucks (10 tyres) daily	₦200 daily ₦300
	(iii) Big Tippers and other Trucks (12 tyres and above)	₦500 daily
12020502	6. Trailers	₦1000 daily
	7. Luxurious busses	₦1000 daily
	8. Defaulters of the Law shall be fined for each day of default upon prosecution by KAROTA in a court of competent jurisdiction	₦500
(d) Replacing the provisions of the code 12020435 with a new provision which read thus: 12020458 Planning Permit Fees For Right Of Ways Fees		
12020458	Urban Area	₦750 per Meter
12020458	Rural Area	₦500 per Meter

Amendment of the fourth schedule to the Principal Law is amended	<p>4. The provisions of the Fourth Schedule to the Principal Law is amended by:</p> <p>a) replacing the table on page 73 of the principal Law with a new table thus:</p>
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Payable by road users as categorized Pursant to schedule to the Taxes and Levies (Approved List for collection) Act (Amendment) order 2015

PRIVATE VEHICLES	Capacity of Vehicle	Cost of Number Plate	Vehicle Registration	Vehicle License	Booklet /Evs	App. For M/S MS	Yellow For M	KS TR	Hackney	Sticker	Driver & Cond. Badge	Dev. Lev y	L/Perm	R/Wor hiness	Heavy Duty	Total
Revenue Code: 1202013	Motor Cycle	2,500.00	1000	650	1250	200	100	0	0	0	0	500	250	0	0	6,450.00
	Fancy M/C	40,000.00	1000	650	1250	200	200	0	0	0	0	500	250	2600	0	44,050.00
	Below 1.6cc	12,500.00	3125	1250	1250	200	200	0	0	0	0	500	0	2600	0	19,725.00
	1.6-2-	0	3125	1875	1250	200	200	0	0	0	0	5	0	2600	0	0

	<p>b) replacing the table on page 74 of the principal Law with a new table thus:</p>
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1.6-2-00cc	12,500.00											00				20,350.00
2.1-3.00cc	12,500.00	6125	2500	1250	200	200	0	0			0	500	0	700	0	23,975.00
Above 3.00cc	12,500.00	6125	3125	1250	200	200	0	0	0	0	0	500	0	700	0	24,600.00
Private Bus	12,500.00	6125	3125	1250	200	200	0	0	0	0	0	500	0	700	0	24,600.00
Motor cycle	2,500.00	1000	1250	1250	200	100	0	0	150	0	0	500	250	0	0	7,200.00
Tricycle	2,500.00	1500	1875	1250	200	100	100			250	0	500	250	500	0	9,025.00
Taxi	12,500.00	6125	2500	1250	200	200	200	1000	500	400	0	500	0	1000	0	26,375.00

Amendment of the Fifth Schedule to the Principal Law	<p>5. The Fifth Schedule to the Principal Law is Amended by replacing the table contained on page 81 of the principal law with a new table thus:</p>
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FIFTH SCHEDULE

Commerce

Revenue Heads	Recommended Rates	Urban Area	Semi-Urban Area	Rural Area
<i>Sub Revenue Code: 12020740</i>	1. Business Premises Registration Fees (assessable by Ministry of Commerce and Industries)	10,000.00 5,000.00 renewal	5,000.00 2,500 renewal	2,000.00 1,000.00 renewal
Code: 12020739	2. Mining And query Entrance fee	10,000 – 100,000	5,000 – 50,000	3,000 – 30,000
Code: 12020739	3. Registration of Business Groups & Association (A)Apex Association (b)Mother Association (c) Unit Association	(A) N250,000 (NEW REGISTRATION), N100,000 FOR ANNUAL RENEWAL. (B) ₦50,000 (FOR NEW REGISTRATION), N10,000 (FOR ANNUAL RENEWAL). (C) ₦20, 000 (FOR NEW REGISTRATION), N10,000 FOR ANNUAL RENEWAL.		
Code: 12020459	4. Corporative societies Audits Fees	₦10,000		

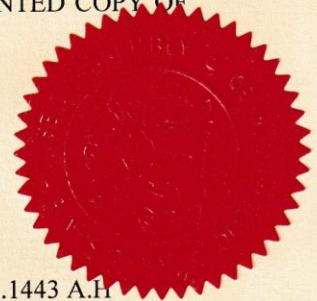
Code: 12020460	5.Petroleum Licenses / Registration	200,000 Metropolitan	0	150,000 Outside Metropolit an
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AUTHENTICATION BY THE CLERK TO THE HOUSE

THIS PRINTED IMPRESSION HAS BEEN CAREFULLY COMPARED BY ME, WITH THE LAW, THE KANO STATE & LOCAL GOVERNMENT REVENUE ADMINISTRATION (CONSOLIDATION & CODIFICATION)(AMENDMENT) LAW, 2022 (1443 A.H) WHICH WAS PASSED BY THE HOUSE OF ASSEMBLY AND FOUND BY ME TO BE A TRUE AND CORRECTLY PRINTED COPY OF THE SAID LAW.

Garba Bako Gezawa

 GARBA BAKO GEZAWA
 CLERK/HEAD OF LEGISLATIVE SERVICE
 KANO STATE HOUSE OF ASSEMBLY



ASSENTED TO:

THIS.....*25th*.....DAY OF*May*.....1443 A.H

.....*25th*.....DAY OF*May*.....2022.

Abdullahi Umar Ganduje

 DR. ABDULLAHI UMAR GANDUJE
 EXECUTIVE GOVERNOR
 KANO STATE