



TARABA STATE OF NIGERIA

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Taraba State Legal Notice No.3

TARABA STATE PRESUMPTIVE AND OTHER MISCELLANEOUS TAX LAW, 2024

LAW No. 3 of 2024

**A LAW TO MAKE PROVISION FOR PRESUMPTIVE TURNOVER TAXES FOR NANO,
MICRO AND SMALL BUSINESSES WHOSE INCOME CANNOT BE ASCERTAINED FOR
PROPER ASSESSMENT IN TARABA STATE**

ARRANGEMENT OF SECTIONS

PART I – Preliminary

1. Short Title
2. Commencement
3. Interpretation

PART II – Presumptive Turnover Tax Legislation

4. Persons under the Presumptive Tax Regime
5. Registration and Returns
6. Tax Payment and Clearance
7. Administration and Band Classification
8. Objections and Appeals
9. Rebate for Prompt Filing
10. Exit Rules
11. Sanctions and Penalties

PART III – Hotels, Restaurants and Entertainment Tax

12. Imposition and Rate
13. Collection Agents
14. Registration and Reporting
15. Enforcement and Penalties

PART IV – Harmonisation of Taxes, Rates and Levies

16. Approved Revenue Items
17. Assessment and Collection Procedures
18. Objections and Revisions
19. Refunds and Excess Payments
20. Review of Rates by Governor

Schedules

- First Schedule: Presumptive Tax Registration Form
- Second Schedule: Presumptive Tax Returns Form
- Third Schedule: Administrative Table of Presumptive Tax

FIRST SCHEDULE

Presumptive Tax Registration Form

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

Instructions: Fill in BLOCK LETTERS. No abbreviations. Use ink only.

Field	Input
Name of Taxpayer / Registered Name	_____
Nationality	_____
Residential Address	_____
Phone Number	_____
Business Type	_____
Business Name	_____
Registered Business Name	_____
Commencement Date	___ / ___ / ____
Means of Identification	_____
Business Registration Number	_____
Taxpayer Identification Number (TIN)	_____
Email Address	_____
Website	_____
Bank Account	_____

Field	Input
BVN	_____
Signature / Thumbprint	_____
Date of Registration	___ / ___ / ____

SECOND SCHEDULE

Presumptive Tax Returns Form

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

Field	Input
Name of Taxpayer / Registered Name	_____
Nationality	_____
Residential Address	_____
Phone Number	_____
Assessment Year	_____
Presumptive Tax Payable	₦ _____
Presumptive Tax Paid	₦ _____
Taxpayer Identification Number (TIN)	_____
Nature of Business	_____
Email Address	_____
Signature / Thumbprint	_____
Period of Filing	___ / ___ / ____
Due Date Filed	___ / ___ / ____
Remarks	_____
Signature	_____

Field	Input
Date	___ / ___ / ___

THIRD SCHEDULE – Administrative Table of Presumptive Tax Payable in Taraba State

S/N	Trade/Manufacturing/Services	Nano (₦)	Micro (₦)	Small (₦)
1	Boutique & Cloth Sellers (Adult/Children)	15,000	50,000	100,000
2	General Trading/Retail/Wholesale	15,000	50,000	100,000
3	Bookshops, Stationery, Building Materials	15,000	50,000	100,000
4	Furniture, Gas Refilling, Contractors, Mobile Phones	15,000	50,000	100,000
5	Spare Parts, Patent Medicine, Plastics	15,000	50,000	100,000
6	Plumbing, Poultry Feeds, Sewing Machines	15,000	50,000	100,000
7	Timber, Wine/Beer Vendors, Yoghurt	15,000	50,000	100,000
8	Restaurants & Food Sellers	15,000	50,000	100,000
9	Guest Houses (≤10 rooms)	15,000	50,000	100,000
10	Opticians, Photo Labs, Maternity Homes	15,000	50,000	100,000
11	Entertainment Services, Musicians	10,000	40,000	110,000
12	Confectioneries & Bakeries	10,000	40,000	110,000
13	Artisans (Masons, Vulcanizers, etc.)	10,000	40,000	110,000
14	Tailors, Fashion Designers, Seamstress	10,000	40,000	110,000
15	Furniture & Cabinet Makers	10,000	40,000	110,000

S/N	Trade/Manufacturing/Services	Nano (₦)	Micro (₦)	Small (₦)
16	Aluminium Fabricators	10,000	40,000	110,000
17	Graphic Artists, Handcraft Makers	10,000	40,000	110,000
18	Producers/Manufacturers (Blocks, Water, etc.)	20,000	60,000	120,000
19	Welders, Blacksmiths, Goldsmiths	20,000	60,000	120,000
20	Barbers & Hairdressers	20,000	60,000	120,000
21	Business Centers, Printers, Thrift Collectors	20,000	60,000	120,000
22	Car Wash, Casinos, Cybercafés	20,000	60,000	120,000
23	Drama Groups, Laundries, Mobile Calls	20,000	60,000	120,000
24	Photographers, Travel Agencies	20,000	60,000	120,000
25	Petrol/Kerosene/Lubricant Sellers	20,000	60,000	120,000
26	Transport Workers (Taxi, Bus, etc.)	20,000	60,000	120,000
27	Financial Services (Bureau de Change, etc.)	20,000	60,000	120,000
28	Mechanics, Electricians, Technicians	20,000	60,000	120,000
29	Transport Owners	25,000	80,000	200,000
30	Agriculture, Forestry, Fishing, Butchers	20,000	60,000	120,000
31	All Other Unlisted Trades/Services	20,000	60,000	120,000

Assented to by His Excellency, Dr. Agbu Kefas, Governor of Taraba State, on the 17th day of July, 2024.
