

**STATE ACTION ON BUSINESS ENABLING REFORM (SABER) PROGRAMME FOR RESULTS**

DISBURSEMENT LINKED INDICATOR (DLI) 5 INCREASED TRANSPARENCY OF OFFICIAL FEES AND PROCEDURE

**TAX, LEVIES, FEES, CHARGES AND RATES/AMOUNT ADMINISTERED AND COLLECTED BY THE ABIRS, PROCESS AND PROCEDURES OF COLLECTING THEM.**

S/N	REVENUE WINDOW	PROCESS/ PROCEDURE	RATE/ AMOUNT	MODE OF PAYMENT	DATA SOURCE
1.	PERSONAL INCOME TAX DIRECT	(step1) ABSSIN Registration through self portal. (step2) Raising & Generating Demand Mandate. (step3) Payment into the bank.	Based on Annual Assessment.	(i) Direct payment (ii) E-payment (iii) Abia one serve (iv) POS (v) USSD	Hittps://abiairs.com/ phocadownload Abia- state – Tax- Codification and consolidated law.
2.	PAY AS YOU EARN (PAYE)	(step1) ABSSIN Registration for (corporate & individual). (Step2) Payment Into the Bank.	Based on Annual Assessment. Monthly deductions and remittances.		
3.	WITHHOLDING TAX ON		(i) 5% of Gross value.		

	CONTRACT (INDIVIDUAL)				
4.	WITHHOLDING TAX ON INTEREST (INDIVIDUAL ONLY)			(ii) 10% of Gross value.	
5.	WITHHOLDING TAX ON RATE (INDIVIDUAL ONLY).			(iii) 10% of Gross value.	
6.	WITHHOLDING TAX ON ROYALTIES (INDIVIDUAL ONLY).			(iv) 10% of Gross value.	
7.	WITHHOLDING TAX ON DIRECTORY FEES (INDIVIDUAL ONLY).			(v) 10% of Gross value.	
8.	DEVELOPMENT LEVY	1. ABSSIN Registration. 2. Payment into		₦200 per Tax-Payer Annually.	

		<p>the Bank.</p> <p>(i) Enumeration of the property.  (ii) Data is processed.  (iii) Generating Reference Numbers, property ID and Abia pay Retrieval Reference (APRR) from the centre system  (iv) Generating Demand notice and printing.  (v) Distribution of Demand notice to the properties  (vi) Payment into the Bank.</p>	<p>Base on Assessment</p>		
10.	TENEMENT RENT				
11.	GROUND RATE				
12.	STAMP DUTY	(1) ABSSIN Registration.	Based on Assessment		

13	CAPITAL GAINS TAX	(2) Raising Assessment. (3) Payment into the Bank.	per Transaction.		
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**Ibe-Onyike N.U**  
**Director, Direct Tax**  
**For: Ag. Chairman/Chief Executive.**

**FEES, RATE/AMOUNT ADMINISTERED AND COLLECTED BY ABIRS IN FAVOUR OF  
ABIA STATE FIRE SERVICE**

**RENEWAL OF COMPLIANCE CERTIFICATE**

S/N	Building Classification	Service Fees	Process/ Procedure	Mode of Payment
<b>A.</b>	<b>Assembly Buildings</b>			
1.	Auditorium/Event Centre	₦30,000	<p><b>Step 1</b> Issuance of Demand Notice by ABIR</p> <p><b>Step 2</b> Inspection of Business area by Prevention Unit.</p> <p><b>Step 3</b> Enforcement of payment by Prevention Unit of Fire Service.</p>	<p>1. E-Payment into ABIR Consolidated Revenue Account.</p> <p>2. Issuance of Receipt and Presentation of Receipt during Inspection.</p>
2.	Broadcasting Studios and all Studios	30,000		
3.	School Buildings A,B,C	20,000, 30,000, 50,000		
4.	Hospitals A,B,C	10,000, 20,000, 50,000		
5.	Dance Halls	10,000		
6.	Exhibition Rooms	10,000		
7.	Spaces	-		
8.	Gymnasias	10,000		
9.	Cinema or Picture Theater	5,000		
10.	Museums	5,000		
11.	Night Clubs A,B	20,000 30,000		
12.	Markets	3,000 per shop		
13.	Libraries	5,000		
14.	Opera House	5,000		
15.	Passenger Stations/Parks	10,000		
16.	Restaurants A,B,C	10,000 20,000, 30,000		
17.	Television Studios	20,000		
18.	Stadia (Private)	30,000		
<b>B.</b>	<b>Business Buildings:</b>			
1.	Offices A,B,C,D	5,000, 10,000, 20,000, 30,000	<p><b>Step 1</b> Issuance of Demand Notice by ABIR</p> <p><b>Step 2</b> Inspection of Business area by Prevention Unit.</p> <p><b>Step 3</b> Enforcement of payment by Prevention Unit of Fire Service.</p>	<p>1. E-Payment into ABIR Consolidated Revenue Account.</p> <p>2. Issuance of Receipt and Presentation of Receipt during Inspection.</p>
2.	Banks	50,000		
3.	Civic Administration Activities	15,000		
4.	Professional Service	20,000		
5.	Television Exchanges/Masts	200,000 per network provider		
6.	Barbers Shops A,B,C	5,000, 10,000, 20,000		
7.	Beauty Parlours A,B,C	5,000, 10,000, 20,000		
8.	Dry Cleaning/Laundry	5,000		
9.	Poolrooms	5,000		
10.	Beer Parlours A,B,C	5,000, 10,000, 20,000		

11.	Pool Office (Promoters)		200,000			
12.	Pool Betting Companies		30,000			
13.	Lotto Companies		30,000			
<b>C.</b>	<b>Factory and Industrial Buildings</b>					
1.	Mechanic Workshop of all types		2,500	<b>Step 1</b> Issuance of Demand Notice by ABIR  <b>Step 2</b> Inspection of Business area by Prevention Unit.  <b>Step 3</b> Enforcement of payment by Prevention Unit of Fire Service.	1. E-Payment into ABIR Consolidated Revenue Account.  2. Issuance of Receipt and Presentation of Receipt during Inspection.	/ N
2.	Bakeries A,B		5,000, 10,000			
3.	Breweries		150,000			
4.	Canneries including Food Products		150,000			
5.	Electric Light Plants and Power Houses		100,000			
6.	Steel Rolling Mills		100,000			
7.	Foundries		20,000			
8.	Research Laboratories/Medical Labs		10,000			
9.	Glass Plant		200,000			
10.	Leather and Tanneries		5,000			
11.	Millwork and Woodworking		5,000			
12.	Sugar Refineries		-			
13.	Mechanized Farms		20,000			
14.	Food Milling Factories A,B		5,000, 10,000			
15.	Textile Mills, including canvas, cotton cloth, bagging, carpets, rags		10,000			
<b>D.</b>	<b>Residential Buildings</b>					
1.	Apartment or Flats		300	<b>Step 1</b> Issuance of Demand Notice by ABIR  <b>Step 2</b> Inspection of Business area by Prevention Unit.  <b>Step 3</b> Enforcement of payment by Prevention Unit of Fire Service.	1. E-Payment into ABIR Consolidated Revenue Account.  2. Issuance of Receipt and Presentation of Receipt during Inspection.	/ N
2.	Dwellings Houses		500			
3.	Motels		5,000			
4.	Multi-family Houses		5,000			
5.	Boarding House	10-20 Rooms 21-50 Rooms 51 – above	20,000 50,000 100,000			
<b>E.</b>	<b>Storage Buildings</b>					
1.	Ware Houses		50,000	<b>Step 1</b> Issuance of Demand Notice by ABIR  <b>Step 2</b> Inspection of Business area by	1. E-Payment into ABIR Consolidated Revenue Account.  2. Issuance of Receipt and Presentation of Receipt during	/ N
2.	Storage Houses		20,000			
3.	Freight Depots		50,000			

			Prevention Unit.  <b>Step 3</b> Enforcement of payment by Prevention Unit of Fire Service.	Inspection.	
<b>F.</b>		<b>High Hazard Buildings</b>			
1.	Ammunition, Explosives and Fireworks (Manufacture/Depots) A,B	100,000, 50,000	<b>Step 1</b> Issuance of Demand Notice by ABIR  <b>Step 2</b> Inspection of Business area by Prevention Unit.  <b>Step 3</b> Enforcement of payment by Prevention Unit of Fire Service.	1. E-Payment into ABIR Consolidated Revenue Account.  2. Issuance of Receipt and Presentation of Receipt during Inspection.	/
3.	Dressmaking	5,000			
4.	Leather Renovating	5,000			
5.	Petrol Stations	10,000			
6.	Oil Refineries (Palm Kernel & others)	50,000			
7.	Fruit Ripening Processes	5,000			
8.	Cereal, Feed, Flour, and Grist Mills	10,000			
9.	Distilleries/Depots A,B,C	20,000, 50,000, 100,000			
10	Oil Depots	50,000			
11	Tar, Pitch or Resin Processing	100,000			
12	Match Storage	20,000			
13	Water Plants	20,000			
14	Newspaper Buildings	30,000			
15	Paper Mills	50,000			
16	Paint and Varnish Manufacture	50,000			
17	Fertilizer Manufacture	-			
18	Gas Cylinder Filling Depot or Store	30,000			
19	Oil & Gas Pipeline	-			
20	Nuclear Installation and Facilities	-			
21	Rags Sorting and Storage Plastic Manufacture	30,000			