

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	Https://abiairs.com/ Phoca download 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.		

		the Bank.			
9.	PROPERTY RATE	<p>(i) Enumeration of the property.</p> <p>(ii) Data is processed.</p> <p>(iii) Generating Reference Numbers, property ID and Abia pay Retrieval Reference (APRR) from the centre system</p> <p>(iv) Generating Demand notice and printing.</p> <p>(v) Distribution of Demand notice to the properties</p> <p>(vi) Payment into the Bank.</p>	Base on Assessment		
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	
A.	<u>Assembly Buildings</u>					
1.	Auditorium/Event Centre		₦30,000	Step 1 Issuance of Demand Notice by ABIR Step 2 Inspection of Business area by Prevention Unit. Step 3 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.	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.	Gymnasia		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.		<u>Business Buildings:</u>				
1.	Offices A,B,C,D		5,000, 10,000, 20,000, 30,000	Step 1 Issuance of Demand Notice by ABIR Step 2 Inspection of Business area by Prevention Unit. Step 3 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.	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			
C.		Factory and Industrial Buildings			
1.	Mechanic Workshop of all types	2,500	Step 1 Issuance of Demand Notice by ABIR Step 2 Inspection of Business area by Prevention Unit. Step 3 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			
D.		Residential Buildings			
1.	Apartment or Flats	300	Step 1 Issuance of Demand Notice by ABIR Step 2 Inspection of Business area by Prevention Unit. Step 3 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			
E.	Storage Buildings				
1.	Ware Houses	50,000	Step 1 Issuance of Demand Notice by ABIR Step 2 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. Step 3 Enforcement of payment by Prevention Unit of Fire Service.	Inspection.	
F.		High Hazard Buildings			
1.	Ammunition, Explosives and Fireworks (Manufacture/Depots) A,B	100,000, 50,000	Step 1 Issuance of Demand Notice by ABIR Step 2 Inspection of Business area by Prevention Unit. Step 3 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
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			