

CHAPTER S2 - SALES TAX LAW

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Imposition of sales tax.
4. Taxable goods and services.
5. Collection of tax.
6. Payment of tax.
7. Power of inspection.
8. Offences.
9. Penalties.
10. Regulations.

FIRST SCHEDULE

Taxable Goods and Services and Rates of Tax Thereon

SECOND SCHEDULE

Forms

SALES TAX LAW

A Law to impose a sales tax on certain goods sold in Kwara State.

[KWS 7 of 1986.]

[Date of commencement: 1st May,
1984]

1. Short title
This Law may be cited as the Sales Tax Law.
2. Interpretation
In this Law, unless the context otherwise requires—
"the Board" means the Board of Internal Revenue;
"Commissioner" means the State Commissioner charged with responsibility for matters relating to Finance;
"supplier" means the supplier of the taxable services or goods listed in paragraph 1 of column A of Schedule 1 to this Law;
"tax" means the sales tax imposed under section 3 of this Law;
"taxable goods" means the goods listed in Schedule 1 to this Law;
"taxable services" means the services listed in Schedule 1 to this Law.