

CHAPTER C4 - CATTLE TAX LAW

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Interpretation.
3. Imposition of Cattle Tax.
4. Return on number of cattle.
5. Power to require return.
6. Failure to submit return.
7. Assessment of tax.
8. Collection.
9. Failure to pay tax.
10. Exemptions.
11. Power to vary rates.
12. Power to demand receipt.
13. Failure to produce receipt.
14. Power to make regulations.
15. Making of false returns.
16. Repeal of Law KWS 8 of 1980.

SCHEDULE

CATTLE TAX LAW

A Law to raise revenue by a tax on cattle.

[KWS 4 of 1985, KWS LN 1 of 1982, No. 4 of 2006.]

[Date of commencement: 1st January, 1985]

1. Short title

This Law may be cited as the Cattle Tax Law.

2. Interpretation

In this Law, unless the context otherwise requires—

"authorised officer" means the Secretary to the local government in a local government area or his agent or a veterinary officer of the State Ministry of Agriculture and Natural Resources located in a local government area or his agent;

"cattle" means bulls, cows, oxen, steers, bullocks, heifers, calves, sheep and lambs;

"Commissioner" means the State Commissioner charged with responsibility for Agriculture and Natural Resources;

[No. 4 of 2006.]

"Governor" means the Governor of the State; and

"State" means the Kwara State of Nigeria.

3. Imposition of Cattle Tax

(1) Cattle Tax (hereinafter referred to as "tax") shall be payable by every person who rears cattle or puts cattle to graze in the State.

(2) The tax payable per annum in respect of each head of cattle shall be as specified in the Schedule hereto.

[Schedule.]

4. Return on number of cattle

The rearer or grazer of cattle shall submit to the Secretary to the local government in whose area he resides at the material time the total number of cattle he rears or grazes.

5. Power to require return

An authorised officer may at any time require a rearer or grazer of cattle within his area of jurisdiction to submit to him the number of cattle he rears in the area for the purpose of assessing tax payable in respect of such cattle.

6. Failure to submit return

(1) Where a rearer or grazer of cattle fails to comply with the provisions of section 4 or 5 of this Law, and an authorised officer is of the opinion that a rearer or grazer of cattle has submitted a false or inaccurate return of cattle, he may himself or through his agent count the number of such cattle.

(2) Any person who in any manner obstructs or hinders an authorised officer or his agent from counting such cattle shall be guilty of an offence and liable upon conviction to a fine of five thousand naira or to a term of imprisonment for one year or to both such fine and imprisonment.

[No. 4 of 2006.]

7. Assessment of tax

Where an authorised officer is satisfied with the return made under section 4 or 5, or where he has acted in accordance with section 6, he shall then issue the rearer or grazer

with an assessment notice of tax payable by such rearer or grazer.

8. Collection

(1) Every secretary to the local government shall be responsible for the collection of all tax in the area over which he has jurisdiction and shall submit returns in respect of tax collected by him to the Commissioner.

(2) All sums so collected shall be deposited in the Local Government Treasury until it is disbursed in such manner as the Governor may direct.

9. Failure to pay tax

(1) Any person who is liable for the payment of tax under this Law and who without just cause or excuse fails or refuses to pay same shall be guilty of an offence and liable on conviction to a fine of two thousand naira or to imprisonment for six months.

[No. 4 of 2006.]

(2) The institution of proceedings for, or the imposition of a penalty, fine or term of imprisonment under this Law shall not relieve any person from liability to payment of any tax for which he is or may become liable.

10. Exemptions

The Governor may, if in his opinion it is just and equitable so to do, remit wholly or in part the amount payable as tax by any person or direct that such amount or any part thereof paid by such person be refunded.

11. Power to vary rates

The Governor may by order published in the State Gazette vary the rates set out in the Schedule hereto.

12. Power to demand receipt

An authorised officer may at all reasonable times demand the production of the receipt of tax paid by any person under this Law.

13. Failure to produce receipt

Any person who without reasonable excuse fails to produce the receipt demanded from him by an authorised officer shall be guilty of an offence and liable on conviction to a fine of one thousand naira or to imprisonment for one month.

[No. 4 of 2006.]

14. Power to make regulations

The Commissioner may, with the approval of the Governor, make regulations for the purposes of this Law.

15. Making of false returns

Any person who knowingly makes false returns as regards the number of cattle reared by him at a given period shall be guilty of an offence and liable on conviction to a fine of two thousand naira and for a subsequent offence to a fine of five thousand naira or imprisonment for a period of one year or to both such fine and imprisonment.

[No. 4 of 2006.]

16. Repeal of Law KWS 8 of 1980

The Community Tax and Cattle Tax (Abrogation) Law, 1980 is hereby repealed.

SCHEDULE

[Section 3 (2).]

[No. 4 of 2006.]

PART 1

Type of cattle

Amount of annual tax

Bulls, cows, oxen, steers, bullocks, heifers and

Calves.....

N300 per head per annum.

N100 per head per annum.

Sheep and lambs