# <chapter>

# <title> CHAPTER E2 - EDUCATION LEVY LAW </title>

<cover>

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.

2. Definitions.

3. Imposition of education levy.

4. Collection of levy.

5. Recovery of levy.

6. Remission of levy.

7. Offence.

</cover>

**EDUCATION LEVY LAW**

**<lawdescription> A levy on the population of the State to provide funds for education. </lawdecription>**

<lawnumber> [KWS 2 of 1986.J </lawnumber>

<lawdate> [Date of commencement: 1st January, 1986J </lawdate>

**<sections>**

**<section>**

**<heading> 1. Short title </heading>**

<body> This Law may be cited as the Education Levy Law.</body> </section>

<section>

**<heading> 2. Definitions </heading>**

<body>In this Law, unless the context otherwise requires—

**"education levy"** means the levy imposed under section 3 of this Law;

**"Governor"** means the Governor of the State; "State" means the Kwara State of Nigeria;

**"taxable adults"** includes employees of the Federal, State and local governments, employees in private sector and other persons engaged in any trade, business or vocation.</body> </section>

**<section>**

**<heading> 3. Imposition of education levy </heading>**

<body> (1) As from the commencement of this Law, an education levy (hereinafter referred to as "the levy") is hereby imposed upon and payable by all taxable adults resident in the State.

(2) The amount of levy shall be—

(a) **N**1.00 per month per every salary earner; or

(b) **N**10.00 per annum per every taxable non-salary earner payable on or before the last day of November of each year. </body> </section>

<section>

**<heading> 4. Collection of levy </heading>**

<body> (1) The Permanent Secretary, Ministry of Finance and Economic Development or any person authorised by him shall be responsible for the collection of the levy from employees of the State Government, the local Governments of the State and other taxable adults.

(2) The head of every Federal Ministry or establishment in the State shall deduct or cause to be deducted an education levy at the rate approved from the wages of all persons or of any number or group of persons who are or shall at any time be in the employment of such body.

(3) The head of every establishment in the private sector shall deduct or cause to be deducted from the wages of all persons or any number or group of persons who are or shall at any time be in his employment education levy at the rate approved.

(4) All sums collected as education levy shall promptly be paid into the State Treasury and be part of the revenue of the State. </body> </section>

<section>

**<heading> 5. Recovery of levy </heading>**

<body> The levy may be sued for and recovered in any court of law in the State by the officers mentioned in section 4 (1) of the Law, with full costs of suits from the person liable to pay the levy. </body> </section>

**<section>**

**<heading> 6. Remission of levy </heading>**

The Governor may remit wholly or in part, the levy payable by any person if he considers it just and equitable so to do. </body> </section>

<section>

**<heading> 7. Offence </heading>**

<body> (1) Any person who—

(a) being liable for the payment of the levy, without just cause or lawful excuse, fails or refuses to pay the levy when due;

(b) being a person responsible for the collection of the levy refuses or neglects to collect, withholds for his own use or otherwise, any portion of the amount collected; or

(c) not being authorised under the provisions of this Law to do so collects or attempts to collect the levy,

shall be guilty of an offence and be liable on conviction to a term of imprisonment not exceeding three months or to a fine of **N**100.00 and shall in addition be liable to pay any amount that may be due under the Law.

(2) Where an offence against this Law has been committed by a body corporate, every officer, Director or agent of such corporation responsible for such breach shall be liable on conviction to a fine of **N**500 or in default of payment thereof to imprisonment for five months and shall in addition be liable to pay any amount that may be due under the Law. </body> </section>

<section>

</sections>

<cdata>

CHAPTER E2

**EDUCATION LEVY LAW**

SUBSIDIARY LEGISLATION

No Subsidiary Legislation

</cdata>

<chapter>