

**HARMONISED TAXES AND LEVIES
(APPROVED LIST FOR COLLECTION)
LAW, 2025**

GOVERNMENT OF BAYELSA STATE OF NIGERIA

HARMONISED TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) LAW, 2025

ARRANGEMENT OF SECTIONS

SECTIONS

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GOVERNMENT OF BAYELSA STATE OF NIGERIA

HARMONISED TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) LAW, 2025

A Law to establish the Harmonised Taxes and Levies (Approved List for Collection), providing for the collection of taxes and levies by the State and its Local Government Councils, and for other matters connected thereto.

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Commencement

ENACTED by the Bayelsa State House of Assembly and by the Authority of same as follows:

1. Objective

Enactment

Objective

The objective of this Law is to:

- a. harmonise various taxes and levies, simplify collection and enhance accountability through deployment of technology; and
- b. eliminate multiple taxes, illegal collections and roadblocks for revenue collection.

2. The State and its Local Government Councils shall be responsible for the collection of taxes and levies listed in the Schedule to this Law.

Responsibility for Collective Taxes.

3. (1) No person other than the relevant tax authority, shall assess or collect, on behalf of the State or its Local Government Councils, any revenue payable to the State or a Local Government within the State.

Assessment and Collection of Taxes

(2) No person, association, union, group, body of persons including the relevant tax authority, shall mount a roadblock in any part of the State for the purpose of collecting any tax, levy or membership dues.

(3) The relevant tax authority shall do such things as it deems necessary and expedient for the assessment and collection of taxes and levies including the deployment of technology for the assessment, collection and other activities related to tax administration.

(4) The payment of any tax, levy or fee shall be made via a bank transfer or using a credit or debit card, digital wallet, Point of Sale, USSD or any other electronic medium as authorised by the Relevant Tax Authority.

(5) Where electronic medium is unavailable, the payer shall make a payment directly into the bank account(s) designated by the relevant Tax Authority.

(6) On no account shall any payment for a tax, levy or fee be made by means of a cash transaction.

(7) A Local Government or any institution of the State may designate or authorise the State Internal Revenue Service to assess and collect a tax, levy or fee on its behalf based on agreed terms and conditions.

(8) This Law shall apply to the assessment, collection and enforcement of any tax, levy or fee due to the State, its Ministries, Departments, Agencies, State Owned Institutions notwithstanding any Law to the contrary.

4. The taxes and levies contained in the Schedule to this Law shall, for each tax type under Column 2 (Tax Type) be assessed as a single item representing the various taxes, levies or payment mechanisms outlined under Column 3 (Harmonised Taxes). *Harmonised Assessment*

5. The relevant tax authority shall issue an electronic invoice for each tax, levy or fee payable to the State or Local Government Council and shall upon payment issue official e-receipts for payments received. *Payments to be Received*

6. (1) A person who is made to pay any tax or levy contrary to those specified in this Law, may seek redress against the collector or the Government on whose directive, instruction or jurisdiction such collection took place. *Dispute Resolution*

(2) Any dispute arising from the operation of this Law relating to ambiguity or inconsistency with any other law, shall be resolved in favour of the payer.

7. (1) Any unauthorised person who collects or imposes any tax, levy, or fee is guilty of an offence and liable on conviction to a fine of ₦2,000,000.00 or imprisonment for three years or both such a fine and imprisonment. *Offences*

(2) A person or group of persons who mounts a roadblock or causes a roadblock to be mounted for the purpose of collecting any tax, levy, fee or membership due, is guilty of an offence and liable on conviction to a fine of ₦5,000,000.00 or imprisonment for three

years or both such a fine and imprisonment.

(3) Any person who solicits, facilitates, conspires or accepts a cash payment for any tax, levy or fee in contravention of this Law, is guilty of an offence and liable on conviction to a fine of ₦2,000,000.00 or imprisonment for three years or both such fine and imprisonment.

8. (1) The Board of Internal Revenue may make Regulations generally for giving full effect to the provisions of this Law. *Power to Make Regulations*
(2) The Board shall advise the State on matters relating to the administration of taxes and levies under this Law including rates adjustment as may be necessary.

9. In this Law, unless the context otherwise requires — *Interpretation*
"Government" means Bayelsa State and its Local Government Councils.
"Tax Board" means the Joint Revenue Board.
"Relevant Tax Authority" means the Bayelsa State Board of Internal Revenue and the respective Local Government Revenue Committees in the State.
"Tax or Levy" is any payment to the State, its Local Government Councils, and their Ministries, Departments, Agencies or institutions including duties, tariffs, charges, rates, fines and fees.
"A person" means an individual, group of individuals, family, partnership, trust or a company.

10. This Law may be cited as the **Harmonised Taxes and Levies (Approved List for Collection) Law, 2025** and shall come into force on the day of, 2025. *Short Title and Commencement*

Schedule
Taxes and Levies List

Tax Type	Harmonised Taxes	Rate	Collecting authority
Income Tax	Tax on income assessed via: a. Pay-As-You-Earn (PAYE) b. Direct Assessment c. Capital Gains Tax d. Withholding Tax e. Presumptive Tax	As provided in the Nigeria Tax Act, 2025; Deduction of Tax at Source Withholding Regulations 2024; and the Presumptive Tax Regulation, 2025.	Board of Internal Revenue.
Stamp Duties	Duty on instruments between individuals	As provided under the Nigeria Tax Act, 2025	Board of Internal Revenue
Property Tax	Encompasses all impositions relating to: a. Tenement rates b. Right of Occupancy c. Ground Rent d. Land Use Charge e. Neighborhood Improvement Charge f. Infrastructure Development Levy g. Any other land related levy or charge	To be determined by the Bayelsa State Government on the advice of the Joint Revenue Board.	Board of Internal Revenue.
Road Tax	Motor Vehicle Registration, Renewal and Administration fees	To be determined by the Joint Revenue Board	Board of Internal Revenue

Haulage Levy	<p>This harmonises:</p> <ul style="list-style-type: none"> a. Single Haulage Fee b. Single Inter-State Road Tax Sticker c. All other forms of road stickers, d. tickets and emblems 	To be determined by Joint Revenue Board	Collected by Board of Internal Revenue and chargeable only on a commercial vehicles operating haulage service, and strictly payable only at the point of loading and offloading.
Economic Development Levy	<p>This harmonises:</p> <ul style="list-style-type: none"> a. Business Premises b. Economic Development Levy c. Development Levy d. Environmental Fee e. Social Service Contribution Levy f. Mining, Milling & Quarrying Fee g. Emission control tax h. Produce Sales Tax i. Fire Service Fee j. Motor Park Levy (for state developed parks) k. Borehole fee l. Consumption tax, entertainment and similar taxes m. Any other similar levy or fee payable to the state 	To be determined by the Bayelsa State Government on the advice of the Joint Revenue Board.	Board of Internal Revenue
Harmonised Levy	<p>This harmonises:</p> <ul style="list-style-type: none"> a. Shop (stall) & Kiosk Fee (not due if business premises levy paid) b. Slaughter slab Fee c. Motor Park Levy (for LG developed parks) 	To be determined by the Bayelsa State Government on the advice of the Joint Revenue Board.	Local Government Revenue Committee with the option to delegate collection to the State Internal Revenue Service.

<p>This levy is intended to be as arena/ payment by businesses operating in any Local Government Council in State.</p>	<p>d. Domestic Animal Fee e. Bicycle, Truck, Canoe, Wheelbarrow & Cart Fees f. Merriment & Road Closure Levy g. On and Off Liquor License Fees h. Radio & Television License Fees i. Vehicle Radio License Fees j. Any other similar levy or fee payable to a Local Government</p>		
<p>User Charge</p>	<p>This includes:</p> <ul style="list-style-type: none"> a. Wrong parking charges b. Marriage, Birth and Death Registration Fees c. Naming of Street Registration Fees d. Signages and Mobile Advertisement e. Public Convenience, Sewage and Refuse Disposal Fees f. Customary Burial Ground Permit Fees g. Religious Places Establishment Permit Fees h. Wharf Landing Charge 	<p>To be determined by the State Joint Revenue Committee where applicable.</p>	<p>Payable only when the relevant service is required.</p> <p>Shall be collected by Local Government with the option to delegate the collection to the State Internal Revenue Service.</p>
<p>Daily Ticketing</p>	<ul style="list-style-type: none"> a. Market Levy b. Animal Trade Tax c. Slaughter or Abattoir Fee d. Transporters' tickets e. Any other daily tickets and similar charges. 	<p>To be determined by the State Joint Revenue Committee where applicable.</p>	<p>State Internal Revenue Service to collect and revenue to be shared between the State and Local Government Councils.</p>

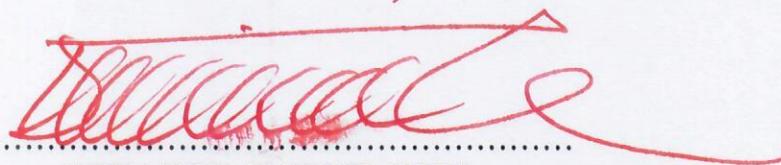
This printed impression has been carefully compared by me with the Bill which has passed the Bayelsa State House of Assembly and found by me to be a true and correctly printed copy of the said Bill.



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MR. ADOGU TENEDIA KENT

Clerk of the House

Assented the 23rd day of DECEMBER, 2025.



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SENATOR DOUYE DIRI

Governor of Bayelsa State