



BENUE STATE OF NIGERIA

2023 NO:.....

A LAW TO AMEND THE STATE
INTERNAL REVENUE ADMINISTRATION
LAW 2022 AND FOR PURPOSES
CONNECTED THEREWITH



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**A LAW TO AMEND THE STATE INTERNAL
REVENUE ADMINISTRATION LAW 2022 AND
FOR PURPOSES CONNECTED THEREWITH, 2023**



**A LAW TO AMEND THE STATE INTERNAL REVENUE ADMINISTRATION
LAW 2022 AND FOR PURPOSES CONNECTED THEREWITH, 2023**

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Date of
Commencement.

Enacted by the Benue State House of Assembly as follows:

1. This Law may be cited as the State Internal Revenue (Amendment) Law, 2023 and shall come into force on ----- day of ----- 2023.

Short title.

2. In this Law –

Definition.

“Category A” means Urban Areas; Makurdi, Gboko and Otukpo.

“Category B” means Semi Urban Areas; All Local Government Headquarters and environs within the radius of 14 Kilometres outside category A and C.

“Category C” means Rural Areas; not covered under category A and B (outside the 14 Kilometres radius of the Local Government Headquarters).

3. The State Internal Revenue Administration Law 2022 (The Principal Law) is amended as set out under this Law:

Amendment
of the 2022
Law.

By the deletion of Section 5 (1) of the Principal Law, 2022 and the substitution therefor of the following new Section 5(1) as follows:

“5(1). Members of the Board shall hold office for a period of two (2) years in the first instance and may be eligible for reappointment for another term and thereafter no more”.

By the deletion of Section 12(6) of the Principal Law, 2022 and the substitution therefor of the following new Section 12(6) as follows:

“12(6). The Board shall where it deems necessary, appoint and employ Consultants, Accountants, Contractors or Agents on behalf of all Ministries, Departments and Agencies (MDAs) to transact business or to do any act required to be done except on PAYE of the State, Local Government and the organized Private Sector under this law. **PROVIDED** that in instances where

an MDA is a specialized one and requires some degree of specialty for delivery of its services, such MDA shall in conjunction with the Board appoint and employ Consultants, Accountants, Contractors or Agents on behalf of the MDA."

By the deletion of Section 14 (1) (d) of the Principal Law, 2022 and the substitution therefor of the following new Section 14 (1) (d) as follows:

"14 (1)(d). the Legal Adviser to the Board shall be a State Counsel not below the rank of an Assistant Director from the State Ministry of Justice and Public Order.

By the deletion of Section 67 (7) of the Principal Law, 2022 and the substitution therefor of the following new Section 67(7) as follows:

"67(7). All revenue/funds generated of Ministries, Departments, and Agencies (MDAs) belong to the State Government and shall be collected by Benue State Internal Revenue Service in conjunction with Ministries, Departments, and Agencies (MDAs) for ease of data collection and paid into the Consolidated Revenue Fund Account of the State within Forty-Eight (48) Hours of receipt."

By the addition of Section 67 (8) as follows:

67(8). Funds due to Ministries, Departments and Agencies shall be credited to their accounts within seventy-two (72) hours after receipt in the Consolidated Revenue Fund (CRF) Account.

By the deletion of Section 75 of the Principal Law, 2022.

By the deletion of the first paragraph to Schedule VIII and the substitution therefor of a new first paragraph to Schedule VIII as follows:

"The State Internal Revenue Service shall pay One Hundred (100%) of revenue generated into the Consolidated Revenue Fund(CRF) of the State after which Fifty (50%) of the revenue realized shall be remitted back to the Ministries, Departments and Agencies (MDAs) classified as essential service providers while Fifty percent (50%) shall be retained in the Consolidated Revenue Fund Account (CRF) of the State **EXCEPT** Benue State University Teaching Hospital and Hospitals Management Board which shall be credited with Ninety percent (90%) while Ten percent (10%) is retained in the Consolidated Revenue Fund Account".

) By the addition to Schedule VIII as follows:

"P. Judiciary/Ministry of Justice;"

"Q. Sports Marketing and Lottery Board".

. By the deletion of Schedule IX(2) and the substitution therefor of the following new Schedule IX(2) as follows:

"(2). Local Government Councils shall collect all the relevant levies, fees and Taxes where applicable.

(3). All Local Government taxes be retained to the Local Government Councils;

- (a). Tenement Rates
- (b). Signboard and Mobile advertisement Permits
- (c). Loading and offloading
- (d). Hackney Permits
- (e). Radio/Television Permits
- (f). Corporate parking".

. By addition of item 16 to Schedule IX under Benue State Urban Development Board as follows:

"16. Infrastructure and Right of Way: Fiber optic cable per linear meter at ₦145.00 per Meter".

. By the deletion of serial numbers 45, 46, 47 and 48 under Schedule VIII and the substitution therefor of the following new serial numbers 45, 46, 47 and 48 under Schedule VIII as follows:

No	Name	Urban Reg.	Rural Reg.	Urban 50% Renewal	Rural 50% Renewal
	Schools with population from 1-20	10,000	5,000	5,000	2,500
	Schools with population from 21-80	10,000	5,000	5,000	2,500
	Schools with population from 81-120	20,000	20,000	10,000	10,000
	Schools with population from above 150	20,000	20,000	10,000	10,000

By the deletion of Revenue Head 120204, Revenue Subhead 237 and 238 to Schedule XIII and the substitution therefor of the following new Revenue Head 120204 Revenue Subhead 237 and 238 to Schedule XIII, Page A94 and Page A102: Ministry of Trade and Industry: Business Registration Zones A, B and C as follows:

S/N	Revenue Head	Revenue Sub-head	Items in Zones A, B & C	Old Rates		New Rates		Remarks
				N	N	N	N	
				Reg.	Renewal	Reg.	Renewal	
	120204	237	Private Schools (N&P)	20,000	10,000	10,000	5,000	
	"	238	Post Primary Schools	40,000	20,000	20,000	10,000	

By the deletion of Revenue Heads 120204 Revenue Subheads 50 and 60, and 120201, Revenue Subheads 60 & 59 of Schedule XIII and the substitution therefor of the following new Revenue Heads 120204 Revenue Subheads 50 and 53, and 120201, Revenue Subheads 60 & 59 of Schedule XIII to Ministry of Education on Pages 107 & 108 of the Principal Law, 2022 as follows:

S/N	Revenue Head	Revenue Sub-head	Description of Revenue Source	Old Rates		New Rates		Remarks
				N	N	N	N	
	120204	50	Inspection fees for school establishment for Nursery/Primary & Secondary	100,000		60,000		Retained by Ministry of Education for Inspection/supervision/monitoring
	120201	60	Secondary School establishment Fee	300,000		Category A: 300,000 B: 200,000 C: 150,000		Remitted to Government treasury through BIRS.
	120201	59	Nursery/Primary Establishment Fee	200,000		Category A: 200,000 B: 200,000 C: 100,000		Remitted to Government treasury through BIRS.
	120204	53	Annual renewal of Registration (Private Nursery, Primary & Secondary Schools only)	50,000		Category A: 50,000 B: 30,000 C: 20,000		Remitted to Government treasury through BIRS.

By the insertion under Schedule XIII (i) –(iii) of the following:

1. Categorization of Private Schools as follows:
 - a. Category A - Urban Area Schools (Makurdi, Gboko, Otukpo)
 - b. Category B - Semi-Urban Area (14 km away from the Local Government Headquarters aside Category A).
 - c. Category C - Rural Areas not captured in A and B.

By the reduction of Establishment fee for private schools under Schedule XIII as follows:

	Secondary School	Renewal Fee
Category A	300,000	50,000
Category B	200,000	30,000
Category C	150,000	20,000
	Nursery/Primary School	Renewal Fee
Category A	200,000	50,000
Category B	150,000	30,000
Category C	100,000	20,000

By the deletion of Revenue Head 120204 Subheads 214 - 245 (Schedule XIII) of the Principal Law, 2022.

By the deletion of Revenue Head 120204 Revenue subhead 313 of Schedule XIII and substitution therefor of the following new Revenue Head 120204, Revenue subhead 313 of Schedule XIII on page A125 of the Principal Law, 2022 as follows:

S/N	Revenue Head	Revenue Sub-head	Items	Old Rates	New Rates	Remarks
				N	N	
				Reg.	Reg.	
	120204	313	Environmental Impact Assessment Fee	60,000	300,000	

By the deletion of Revenue Head 120204, Sub Heads 286, 287 & 288 of Schedule XIII under Benue State Water Board on Page A132 of the Principal Law, 2022.

NO	REVENUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	RATES	REMARKS
	120207	14	Registration of Community Development Association	10,000	To be retained by Ministry of Rural Development and Cooperatives for production of Bye-Laws and Certificates.

) Presumptive Tax Regulation:

NO	REVENUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	RATES	REMARKS
	120208	15			

) By addition of Presumptive Tax items to Schedule XIII as follows:

TAP145	Presumptive Taxes - Academy - Large	100,000.00	per Annum	
TAP146	Presumptive Taxes - Academy - Medium	70,000.00		"
TAP147	Presumptive Taxes - Academy - Small	50,000.00		"
TAP406	Presumptive Taxes - Accountants - Large	500,000.00		"
TAP407	Presumptive Taxes - Accountants - Medium	300,000.00		"
TAP408	Presumptive Taxes - Accountants - Small	200,000.00		"
TAP1	Presumptive Taxes - Agro Products Dealers - Large	300,000.00		"
295				"
TAP2	Presumptive Taxes - Agro Products Dealers - Medium	200,000.00		"
296				"
TAP3	Presumptive Taxes - Agro Products Dealers - Small	100,000.00		"
297				"
TAP25	Presumptive Taxes - Art Gallery - Large	150,000.00		"
319				"
TAP26	Presumptive Taxes - Art Gallery - Medium	100,000.00		"
320				"
TAP27				"

Presumptive Taxes - Art Gallery - Small	50,000.00	"
1321		"
TAP28		"
Presumptive Taxes - Artist - Large	150,000.00	"
1322		"
TAP29		"
Presumptive Taxes - Artist - Medium	100,000.00	"
1323		"
TAP30		"
Presumptive Taxes - Artist - Small	50,000.00	"
1324		"
P01864		"
Presumptive Taxes - Arts & Culture - Graphic and Art Studio - Large	200,000.00	"
1900		"
P01865		"
Presumptive Taxes - Arts & Culture - Graphic and Art Studio - Medium	150,000.00	"
1901		"
TAP37		"
Presumptive Taxes - Associations - Large	100,000.00	"
1331		"
TAP38		"
Presumptive Taxes - Associations - Medium	75,000.00	"
1332		"
TAP39		"
Presumptive Taxes - Associations - Small	50,000.00	"
1333		"
TAP31		"
Presumptive Taxes - Auctioneers - Large	300,000.00	"
1325		"
TAP32		"
Presumptive Taxes - Auctioneers - Medium	200,000.00	"
1326		"
TAP33		"
Presumptive Taxes - Auctioneers - Small	100,000.00	"
1327		"
TAP517		"
Presumptive Taxes - Automotive - Battery Sales and Charging - Large	60,000.00	"
1847		"
TAP518		"

resumptive Taxes - Automotive - Battery Sales and charging - Medium	40,000.00	"
848		"
TAP519		"
resumptive Taxes - Automotive - Battery Sales and charging - Small	20,000.00	"
849		"
TAP487		"
resumptive Taxes - Automotive - Bicycle Cycle Repairs - Large	30,000.00	"
853		"
P01816		"
resumptive Taxes - Automotive - Bicycle Cycle Repairs - Medium	20,000.00	"
818		"
TAP489		"
resumptive Taxes - Automotive - Bicycle Cycle Repairs - Small	10,000.00	"
819		"
TAP490		"
resumptive Taxes - Automotive - Tyre Dealer New - Large	150,000.00	"
820		"
TAP491		"
resumptive Taxes - Automotive - Tyre Dealer New - Medium	100,000.00	"
821		"
TAP492		"
resumptive Taxes - Automotive - Tyre Dealer New - Small	50,000.00	"
822		"
TAP493		"
resumptive Taxes - Automotive - Tyre Dealer Used - Large	70,000.00	"
823		"
TAP494		"
resumptive Taxes - Automotive - Tyre Dealer Used - Medium	50,000.00	"
824		"
TAP495		"
resumptive Taxes - Automotive - Tyre Dealer Used - Small	30,000.00	"
825		"
TAP214		"
resumptive Taxes - Bakery - Large	100,000.00	"

S08		"
TAP215		"
Presumptive Taxes - Bakery - Medium	70,000.00	"
S09		"
TAP216		"
Presumptive Taxes - Bakery - Small	50,000.00	"
S10		"
TAP217		"
Presumptive Taxes - Bars - Large	100,000.00	"
S11		"
TAP218		"
Presumptive Taxes - Bars - Medium	70,000.00	"
S12		"
TAP219		"
Presumptive Taxes - Bars - Small	50,000.00	"
S13		"
TAP205		"
Presumptive Taxes - Beauty & Cosmetic - Large	150,000.00	"
1499		"
TAP206		"
Presumptive Taxes - Beauty & Cosmetic - Medium	100,000.00	"
1500		"
TAP207		"
Presumptive Taxes - Beauty & Cosmetic - Small	50,000.00	"
1501		"
TAP337		"
Presumptive Taxes - Blacksmiths - Large	50,000.00	"
1631		"
TAP338		"
Presumptive Taxes - Blacksmiths - Medium	30,000.00	"
1632		"
TAP339		"
Presumptive Taxes - Blacksmiths - Small	20,000.00	"
1633		"
TAP106		"
Presumptive Taxes - Block Making - Large	80,000.00	"
1400		"
TAP107		"
Presumptive Taxes - Block Making - Medium	60,000.00	"
1401		"
TAP108		"
Presumptive Taxes - Block Making - Small	40,000.00	"

(1402		"
PTAP148		"
Presumptive Taxes - Bookshops - Large	70,000.00	"
(1442		"
PTAP149		"
Presumptive Taxes - Bookshops - Medium	50,000.00	"
(1443		"
PTAP150		"
Presumptive Taxes - Bookshops - Small	30,000.00	"
(1444		"
PTAP184		"
Presumptive Taxes - Boutique - Large	100,000.00	"
(1478		"
PTAP185		"
Presumptive Taxes - Boutique - Medium	70,000.00	"
(1479		"
PTAP186		"
Presumptive Taxes - Boutique - Small	50,000.00	"
(1480		"
PTAP109		"
Presumptive Taxes - Bricklaying - Large	100,000.00	"
(1403		"
PTAP110		"
Presumptive Taxes - Bricklaying - Medium	70,000.00	"
(1404		"
PTAP111		"
Presumptive Taxes - Bricklaying - Small	50,000.00	"
(1405		"
PTAP1844		"
Presumptive Taxes - Building and Construction - Building Materials Dealers - Large	300,000.00	"
(1880		"
PTAP1843		"
Presumptive Taxes - Building and Construction - Building Materials Dealers - Medium	200,000.00	"
(1879		"
PTAP1842		"
Presumptive Taxes - Building and Construction - Building Materials Dealers - Small	100,000.00	"
(1878		"
PTAP514		"
Presumptive Taxes - Building and Construction - Plumbing Material - Large	60,000.00	"

1844		"
TAP515		"
Presumptive Taxes - Building and Construction - Plumbing Material - Medium	40,000.00	"
1845		"
TAP516		"
Presumptive Taxes - Building and Construction - Plumbing Material - Small	20,000.00	"
1846		"
TAP112		"
Presumptive Taxes - Building Contractors - Large	500,000.00	"
1406		"
TAP113		"
Presumptive Taxes - Building Contractors - Medium	300,000.00	"
1407		"
TAP114		"
Presumptive Taxes - Building Contractors - Small	200,000.00	"
1408		"
TAP115		"
Presumptive Taxes - Building Materials Dealers - Large	300,000.00	"
1409		"
TAP116		"
Presumptive Taxes - Building Materials Dealers - Medium	200,000.00	"
1410		"
TAP117		"
Presumptive Taxes - Building Materials Dealers - Small	100,000.00	"
1411		"
TAP139		"
Presumptive Taxes - Business Centres - Large	70,000.00	"
1433		"
TAP140		"
Presumptive Taxes - Business Centres - Medium	50,000.00	"
1434		"
TAP141		"
Presumptive Taxes - Business Centres - Small	30,000.00	"
1435		"
TAP142		"
Presumptive Taxes - Business Support Services - Large	70,000.00	"
1436		"
TAP143		"
Presumptive Taxes - Business Support Services - Medium	50,000.00	"
1437		"

TAP144		"
resumptive Taxes - Business Support Services - Small	30,000.00	"
1338		"
TAP220		"
resumptive Taxes - Butchers - Large	70,000.00	"
1314		"
TAP221		"
resumptive Taxes - Butchers - Medium	50,000.00	"
1315		"
TAP222		"
resumptive Taxes - Butchers - Small	30,000.00	"
1316		"
TAP52		"
resumptive Taxes - Car Parts & Accessories - Large	100,000.00	"
1346		"
TAP53		"
resumptive Taxes - Car Parts & Accessories - Medium	70,000.00	"
1347		"
TAP54		"
resumptive Taxes - Car Parts & Accessories - Small	50,000.00	"
1348		"
TAP55		"
resumptive Taxes - Car Repairs - Large	80,000.00	"
1349		"
TAP56		"
resumptive Taxes - Car Repairs - Medium	60,000.00	"
1350		"
TAP57		"
resumptive Taxes - Car Repairs - Small	40,000.00	"
1351		"
TAP58		"
resumptive Taxes - Car Sales - Large	300,000.00	"
1352		"
TAP59		"
resumptive Taxes - Car Sales - Medium	200,000.00	"
1353		"
TAP60		"
resumptive Taxes - Car Sales - Small	100,000.00	"
1354		"
TAP61		"
resumptive Taxes - Car Wash - Large	30,000.00	"

(1355		"
PTAP62		"
Presumptive Taxes - Car Wash - Medium	20,000.00	"
(1356		"
PTAP63		"
Presumptive Taxes - Car Wash - Small	10,000.00	"
(1357		"
PTAP475		"
Presumptive Taxes - Carpentry - Large	80,000.00	"
(1766		"
PTAP476		"
Presumptive Taxes - Carpentry - Medium	60,000.00	"
(1767		"
PTAP477		"
Presumptive Taxes - Carpentry - Small	40,000.00	"
(1768		"
PTAP79		"
Presumptive Taxes - Casino Operator - Large	200,000.00	"
(1373		"
PTAP80		"
Presumptive Taxes - Casino Operator - Medium	150,000.00	"
(1374		"
PTAP81		"
Presumptive Taxes - Casino Operator - Small	100,000.00	"
(1375		"
PTAP223		"
Presumptive Taxes - Catering Services - Large	80,000.00	"
(1517		"
PTAP224		"
Presumptive Taxes - Catering Services - Medium	60,000.00	"
(1518		"
PTAP225		"
Presumptive Taxes - Catering Services - Small	40,000.00	"
(1519		"
PTAP430		"
Presumptive Taxes - Church - Large		"
(1721		"
PTAP431		"
Presumptive Taxes - Church - Medium		"
(1722		"
PTAP432		"
Presumptive Taxes - Church - Small		"

(1723		"
PTAP283		"
Presumptive Taxes - Cinema - Large	60,000.00	"
(1577		"
PTAP284		"
Presumptive Taxes - Cinema - Medium	40,000.00	"
(1578		"
PTAP285		"
Presumptive Taxes - Cinema - Small	20,000.00	"
(1579		"
PTAP310		"
Presumptive Taxes - Clearing Agency - Large	150,000.00	"
(1604		"
PTAP311		"
Presumptive Taxes - Clearing Agency - Medium	100,000.00	"
(1605		"
PTAP312		"
Presumptive Taxes - Clearing Agency - Small	50,000.00	"
(1606		"
PTAP187		"
Presumptive Taxes - Cobblers - Large	100,000.00	"
(1481		"
PTAP188		"
Presumptive Taxes - Cobblers - Medium	70,000.00	"
(1482		"
PTAP189		"
Presumptive Taxes - Cobblers - Small	50,000.00	"
(1483		"
PTAP226		"
Presumptive Taxes - Cold Room - Large	100,000.00	"
(1520		"
PTAP227		"
Presumptive Taxes - Cold Room - Medium	70,000.00	"
(1521		"
PTAP228		"
Presumptive Taxes - Cold Room - Small	50,000.00	"
(1522		"
PTAP190		"
Presumptive Taxes - Collectors - Large		"
(1484		"
PTAP191		"
Presumptive Taxes - Collectors - Medium		"

(1485		"
PTAP192		"
Presumptive Taxes - Collectors - Small		"
(1486		"
PTAP451		"
Presumptive Taxes - Commercial Driving - Large	60,000.00	"
(1742		"
PTAP452		"
Presumptive Taxes - Commercial Driving - Medium	40,000.00	"
(1743		"
PTAP453		"
Presumptive Taxes - Commercial Driving - Small	20,000.00	"
(1744		"
PTAP358		"
Presumptive Taxes - Computer Sales - Large	80,000.00	"
(1652		"
PTAP359		"
Presumptive Taxes - Computer Sales - Medium	60,000.00	"
(1653		"
PTAP360		"
Presumptive Taxes - Computer Sales - Small	40,000.00	"
(1654		"
PTAP361		"
Presumptive Taxes - Computer Services - Large	40,000.00	"
(1655		"
PTAP362		"
Presumptive Taxes - Computer Services - Medium	30,000.00	"
(1656		"
PTAP363		"
Presumptive Taxes - Computer Services - Small	20,000.00	"
(1657		"
PTAP364		"
Presumptive Taxes - Computer Training - Large	30,000.00	"
(1658		"
PTAP365		"
Presumptive Taxes - Computer Training - Medium	20,000.00	"
(1659		"
PTAP366		"
Presumptive Taxes - Computer Training - Small	10,000.00	"
(1660		"
PTAP118		"
Presumptive Taxes - Construction Engineers - Large	500,000.00	"

(1412			"
PTAP119			"
Presumptive Taxes - Construction Engineers - Medium	300,000.00		"
(1413			"
PTAP120			"
Presumptive Taxes - Construction Engineers - Small	200,000.00		"
(1414			"
PTAP40			"
Presumptive Taxes - Cooperatives - Large	150,000.00		"
(1334			"
PTAP41			"
Presumptive Taxes - Cooperatives - Medium	100,000.00		"
(1335			"
PTAP42			"
Presumptive Taxes - Cooperatives - Small	50,000.00		"
(1336			"
PTAP466			"
Presumptive Taxes - Courier Services - Large	30,000.00		"
(1757			"
PTAP467			"
Presumptive Taxes - Courier Services - Medium	20,000.00		"
(1758			"
PTAP468			"
Presumptive Taxes - Courier Services - Small	10,000.00		"
(1759			"
PTAP313			"
Presumptive Taxes - Digital Printing Centre - Large	100,000.00		"
(1607			"
PTAP314			"
Presumptive Taxes - Digital Printing Centre - Medium	75,000.00		"
(1608			"
PTAP315			"
Presumptive Taxes - Digital Printing Centre - Small	55,000.00		"
(1609			"
PTAP439			"
Presumptive Taxes - Domestic Items - Large	30,000.00		"
(1730			"
PTAP440			"
Presumptive Taxes - Domestic Items - Medium	200,000.00		"
(1731			"
PTAP441			"
Presumptive Taxes - Domestic Items - Small	10,000.00		"

(1732		*
PTAP340		*
Presumptive Taxes - Draughtsman - Large	60,000.00	*
(1634		*
PTAP341		*
Presumptive Taxes - Draughtsman - Medium	40,000.00	*
(1635		*
PTAP342		*
Presumptive Taxes - Draughtsman - Small	20,000.00	*
(1636		*
PTAP229		*
Presumptive Taxes - Drinks & amp; Alcohol Retail - Large	80,000.00	*
(1523		*
PTAP230		*
Presumptive Taxes - Drinks & amp; Alcohol Retail - Medium	60,000.00	*
(1524		*
PTAP231		*
Presumptive Taxes - Drinks & amp; Alcohol Retail - Small	40,000.00	*
(1525		*
PTAP232		*
Presumptive Taxes - Drinks & amp; Alcohol Wholesale - Large	200,000.00	*
(1526		*
PTAP233		*
Presumptive Taxes - Drinks & amp; Alcohol Wholesale - Medium	150,000.00	*
(1527		*
PTAP234		*
Presumptive Taxes - Drinks & amp; Alcohol Wholesale - Small	100,000.00	*
(1528		*
PTAP454		*
Presumptive Taxes - Driving School - Large	40,000.00	*
(1745		*
PTAP455		*
Presumptive Taxes - Driving School - Medium	30,000.00	*
(1746		*
PTAP456		*
Presumptive Taxes - Driving School - Small	20,000.00	*
(1747		*
PTAP151		*
Presumptive Taxes - Education Centres - Large	150,000.00	*

(1445		"
PTAP152		"
Presumptive Taxes - Education Centres - Medium	100,000.00	"
(1446		"
PTAP153		"
Presumptive Taxes - Education Centres - Small	50,000.00	"
(1447		"
PTAP157		"
Presumptive Taxes - Electrical Goods & Services - Large	100,000.00	"
(1451		"
PTAP158		"
Presumptive Taxes - Electrical Goods & Services - Medium	70,000.00	"
(1452		"
PTAP159		"
Presumptive Taxes - Electrical Goods & Services - Small	50,000.00	"
(1453		"
PTAP160		"
Presumptive Taxes - Electrical Repairs - Large	30,000.00	"
(1454		"
PTAP161		"
Presumptive Taxes - Electrical Repairs - Medium	20,000.00	"
(1455		"
PTAP162		"
Presumptive Taxes - Electrical Repairs - Small	10,000.00	"
(1456		"
PTAP367		"
Presumptive Taxes - Electronics - Large	100,000.00	"
(1661		"
PTAP368		"
Presumptive Taxes - Electronics - Medium	80,000.00	"
(1662		"
PTAP369		"
Presumptive Taxes - Electronics - Small	60,000.00	"
(1663		"
PTAP457		"
Presumptive Taxes - Employee Drivers - Large	30,000.00	"
(1748		"
PTAP458		"
Presumptive Taxes - Employee Drivers - Medium	20,000.00	"
(1749		"

PTAP459		"
Presumptive Taxes - Employee Drivers - Small	10,000.00	"
(1750		"
PTAP409		"
Presumptive Taxes - Engineering Services - Large	60,000.00	"
(1703		"
PTAP410		"
Presumptive Taxes - Engineering Services - Medium	40,000.00	"
(1704		"
PTAP411		"
Presumptive Taxes - Engineering Services - Small	30,000.00	"
(1705		"
PTAP169		"
Presumptive Taxes - Entertainment Services - Large	40,000.00	"
(1463		"
PTAP170		"
Presumptive Taxes - Entertainment Services - Medium	30,000.00	"
(1464		"
PTAP171		"
Presumptive Taxes - Entertainment Services - Small	20,000.00	"
(1465		"
PTAP64		"
Presumptive Taxes - Equipment & Machinery Repairs - Large	50,000.00	"
(1358		"
PTAP65		"
Presumptive Taxes - Equipment & Machinery Repairs - Medium	40,000.00	"
(1359		"
PTAP66		"
Presumptive Taxes - Equipment & Machinery Repairs - Small	30,000.00	"
(1360		"
PTAP424		"
Presumptive Taxes - Estate Agents - Large	70,000.00	"
(1715		"
PTAP425		"
Presumptive Taxes - Estate Agents - Medium	50,000.00	"
(1716		"
PTAP426		"
Presumptive Taxes - Estate Agents - Small	30,000.00	"
(1717		"
PTAP286		"

Presumptive Taxes - Event Centres - Large	70,000.00	"
(1580		"
PTAP287		"
Presumptive Taxes - Event Centres - Medium	50,000.00	"
(1581		"
PTAP288		"
Presumptive Taxes - Event Centres - Small	40,000.00	"
(1582		"
PTAP172		"
Presumptive Taxes - Event Management - Large	70,000.00	"
(1466		"
PTAP173		"
Presumptive Taxes - Event Management - Medium	50,000.00	"
(1467		"
PTAP174		"
Presumptive Taxes - Event Management - Small	40,000.00	"
(1468		"
PTAP121		"
Presumptive Taxes - Fabrication - Large	50,000.00	"
(1415		"
PTAP122		"
Presumptive Taxes - Fabrication - Medium	30,000.00	"
(1416		"
PTAP123		"
Presumptive Taxes - Fabrication - Small	20,000.00	"
(1417		"
PTAP4		"
Presumptive Taxes - Farming - Large	100,000.00	"
(1298		"
PTAP5		"
Presumptive Taxes - Farming - Medium	60,000.00	"
(1299		"
PTAP6		"
Presumptive Taxes - Farming - Small	30,000.00	"
(1300		"
PTAP496		"
Presumptive Taxes - Fashion & Design - Mothercare - Large	60,000.00	"
(1826		"
PTAP497		"
Presumptive Taxes - Fashion & Design - Mothercare - Medium	40,000.00	"

(1827		*
PTAP498		*
Presumptive Taxes - Fashion & Design - Mothercare - Small	20,000.00	*
(1828		*
PTAP520		*
Presumptive Taxes - Fashion & Design - Sewing Machine Dealers - Large	80,000.00	*
(1850		*
PTAP521		*
Presumptive Taxes - Fashion & Design - Sewing Machine Dealers - Medium	60,000.00	*
(1851		*
PTAP522		*
Presumptive Taxes - Fashion & Design - Sewing Machine Dealers - Small	40,000.00	*
(1852		*
PTAP502		*
Presumptive Taxes - Fashion & Design - Textile Material - Large	50,000.00	*
(1832		*
PTAP503		*
Presumptive Taxes - Fashion & Design - Textile Material - Medium	40,000.00	*
(1833		*
PTAP504		*
Presumptive Taxes - Fashion & Design - Textile Material - Small	30,000.00	*
(1834		*
PTAP499		*
Presumptive Taxes - Fashion & Design - Used Clothes - Large	30,000.00	*
(1829		*
PTAP500		*
Presumptive Taxes - Fashion & Design - Used Clothes - Medium	20,000.00	*
(1830		*
PTAP501		*
Presumptive Taxes - Fashion & Design - Used Clothes - Small	15,000.00	*
(1831		*
PTAP193		*
Presumptive Taxes - Fashion Designers - Large	50,000.00	*
(1487		*
PTAP194		*

Presumptive Taxes - Fashion Designers - Medium (1488 PTAP195	35,000.00	"
Presumptive Taxes - Fashion Designers - Small (1489 AP01870	25,000.00	"
Presumptive Taxes - Financial Services - Agent Banking - Large (1906 AP01871	300,000.00	"
Presumptive Taxes - Financial Services - Agent Banking - Medium (1907 AP01873	200,000.00	"
Presumptive Taxes - Financial Services - Agent Banking - Micro (1909 AP01872	150,000.00	"
Presumptive Taxes - Financial Services - Agent Banking - Small (1908 PTAP508	100,000.00	"
Presumptive Taxes - Financial Services - Bureau de Change - Large (1838 PTAP509	300,000.00	"
Presumptive Taxes - Financial Services - Bureau de Change - Medium (1839 PTAP510	200,000.00	"
Presumptive Taxes - Financial Services - Bureau de Change - Small (1840 PTAP511	100,000.00	"
Presumptive Taxes - Financial Services - Money Lenders - Large (1841 PTAP512	150,000.00	"
Presumptive Taxes - Financial Services - Money Lenders - Medium (1842 PTAP513	100,000.00	"
Presumptive Taxes - Financial Services - Money Lenders - Small (1843	50,000.00	"

PTAP208		"
Presumptive Taxes - Fitness Centre - Large	60,000.00	"
(1502		"
PTAP209		"
Presumptive Taxes - Fitness Centre - Medium	40,000.00	"
(1503		"
PTAP210		"
Presumptive Taxes - Fitness Centre - Small	20,000.00	"
(1504		"
PTAP7		"
Presumptive Taxes - Florist - Large	40,000.00	"
(1301		"
PTAP8		"
Presumptive Taxes - Florist - Medium	30,000.00	"
(1302		"
PTAP9		"
Presumptive Taxes - Florist - Small	20,000.00	"
(1303		"
PTAP235		"
Presumptive Taxes - Food Processing Mill - Large	100,000.00	"
(1529		"
PTAP236		"
Presumptive Taxes - Food Processing Mill - Medium	70,000.00	"
(1530		"
PTAP237		"
Presumptive Taxes - Food Processing Mill - Small	50,000.00	"
(1531		"
PTAP238		"
Presumptive Taxes - Frozen Food and Drinks - Large	80,000.00	"
(1532		"
PTAP239		"
Presumptive Taxes - Frozen Food and Drinks - Medium	60,000.00	"
(1533		"
PTAP240		"
Presumptive Taxes - Frozen Food and Drinks - Small	40,000.00	"
(1534		"
PTAP478		"
Presumptive Taxes - Furniture Dealers - Large	150,000.00	"
(1769		"
PTAP479		"
Presumptive Taxes - Furniture Dealers - Medium	100,000.00	"
(1770		"

PTAP480			*
Presumptive Taxes - Furniture Dealers - Small	50,000.00		*
(1771			*
PTAP82			*
Presumptive Taxes - Gaming Machine Operator - Large	150,000.00		*
(1376			*
PTAP83			*
Presumptive Taxes - Gaming Machine Operator - Medium	100,000.00		*
(1377			*
PTAP84			*
Presumptive Taxes - Gaming Machine Operator - Small	50,000.00		*
(1378			*
PTAP382			*
Presumptive Taxes - Gas Plant - Large	200,000.00		*
(1676			*
PTAP383			*
Presumptive Taxes - Gas Plant - Medium	150,000.00		*
(1677			*
PTAP384			*
Presumptive Taxes - Gas Plant - Small	100,000.00		*
(1678			*
PTAP385			*
Presumptive Taxes - Gas Refilling - Large	150,000.00		*
(1679			*
PTAP386			*
Presumptive Taxes - Gas Refilling - Medium	100,000.00		*
(1680			*
PTAP387			*
Presumptive Taxes - Gas Refilling - Small	70,000.00		*
(1681			*
PTAP388			*
Presumptive Taxes - Gas Services - Large	50,000.00		*
(1682			*
PTAP389			*
Presumptive Taxes - Gas Services - Medium	30,000.00		*
(1683			*
PTAP390			*
Presumptive Taxes - Gas Services - Small	20,000.00		*
(1684			*
PTAP331			*
Presumptive Taxes - General Contractors - Large	200,000.00		*
(1625			*

PTAP332			"
Presumptive Taxes - General Contractors - Medium	150,000.00		"
(1626			"
PTAP333			"
Presumptive Taxes - General Contractors - Small	100,000.00		"
(1627			"
PTAP307			"
Presumptive Taxes - General Items Manufacturers - Large	80,000.00		"
(1601			"
PTAP308			"
Presumptive Taxes - General Items Manufacturers - Medium	60,000.00		"
(1602			"
PTAP309			"
Presumptive Taxes - General Items Manufacturers - Small	40,000.00		"
(1603			"
PTAP334			"
Presumptive Taxes - General Merchants - Large	50,000.00		"
(1628			"
PTAP335			"
Presumptive Taxes - General Merchants - Medium	30,000.00		"
(1629			"
PTAP336			"
Presumptive Taxes - General Merchants - Small	20,000.00		"
(1630			"
PTAP163			"
Presumptive Taxes - Generator Dealer - Large	40,000.00		"
(1457			"
PTAP164			"
Presumptive Taxes - Generator Dealer - Medium	30,000.00		"
(1458			"
PTAP165			"
Presumptive Taxes - Generator Dealer - Small	10,000.00		"
(1459			"
PTAP343			"
Presumptive Taxes - Goldsmiths - Large	40,000.00		"
(1637			"
PTAP344			"
Presumptive Taxes - Goldsmiths - Medium	20,000.00		"
(1638			"
PTAP345			"
Presumptive Taxes - Goldsmiths - Small	10,000.00		"

(1639		"
PTAP34		"
Presumptive Taxes - Graphic and Art Studio - Large	50,000.00	"
(1328		"
PTAP35		"
Presumptive Taxes - Graphic and Art Studio - Medium	40,000.00	"
(1329		"
PTAP36		"
Presumptive Taxes - Graphic and Art Studio - Small	30,000.00	"
(1330		"
PTAP295		"
Presumptive Taxes - Grinding Mills - Large	80,000.00	"
(1589		"
PTAP296		"
Presumptive Taxes - Grinding Mills - Medium	60,000.00	"
(1590		"
PTAP297		"
Presumptive Taxes - Grinding Mills - Small	40,000.00	"
(1591		"
PTAP289		"
Presumptive Taxes - Guest Houses - Large	200,000.00	"
(1583		"
PTAP290		"
Presumptive Taxes - Guest Houses - Medium	150,000.00	"
(1584		"
PTAP291		"
Presumptive Taxes - Guest Houses - Small	100,000.00	"
(1585		"
PTAP460		"
Presumptive Taxes - Haulage - Large	30,000.00	"
(1751		"
PTAP461		"
Presumptive Taxes - Haulage - Medium	20,000.00	"
(1752		"
PTAP462		"
Presumptive Taxes - Haulage - Small	15,000.00	"
(1753		"
PTAP253		"
Presumptive Taxes - Health Care Services - Large	50,000.00	"
(1547		"
PTAP254		"
Presumptive Taxes - Health Care Services - Medium	40,000.00	"

(1548			*
PTAP255			*
Presumptive Taxes - Health Care Services - Small	30,000.00		*
(1549			*
PTAP256			*
Presumptive Taxes - Health Centre - Large	50,000.00		*
(1550			*
PTAP257			*
Presumptive Taxes - Health Centre - Medium	40,000.00		*
(1551			*
PTAP258			*
Presumptive Taxes - Health Centre - Small	30,000.00		*
(1552			*
PTAP298			*
Presumptive Taxes - Household Items - Large	30,000.00		*
(1592			*
PTAP299			*
Presumptive Taxes - Household Items - Medium	20,000.00		*
(1593			*
PTAP300			*
Presumptive Taxes - Household Items - Small	10,000.00		*
(1594			*
PTAP505			*
Presumptive Taxes - Household Products & Services - Matrrress and Foam Dealers - Large	60,000.00		*
(1835			*
PTAP506			*
Presumptive Taxes - Household Products & Services - Matrrress and Foam Dealers - Medium	50,000.00		*
(1836			*
PTAP507			*
Presumptive Taxes - Household Products & Services - Matrrress and Foam Dealers - Small	40,000.00		*
(1837			*
PTAP124			*
Presumptive Taxes - Interior Decorators - Large	80,000.00		*
(1418			*
PTAP125			*
Presumptive Taxes - Interior Decorators - Medium	60,000.00		*
(1419			*
PTAP126			*
Presumptive Taxes - Interior Decorators - Small	40,000.00		*
(1420			*

PTAP370			"
Presumptive Taxes - Internet Technology - Large	200,000.00		"
(1664			"
PTAP371			"
Presumptive Taxes - Internet Technology - Medium	150,000.00		"
(1665			"
PTAP372			"
Presumptive Taxes - Internet Technology - Small	100,000.00		"
(1666			"
PTAP196			"
Presumptive Taxes - Jewelers - Large	80,000.00		"
(1490			"
PTAP197			"
Presumptive Taxes - Jewelers - Medium	60,000.00		"
(1491			"
PTAP198			"
Presumptive Taxes - Jewelers - Small	40,000.00		"
(1492			"
PTAP391			"
Presumptive Taxes - Kerosine Stations - Large	50,000.00		"
(1685			"
PTAP392			"
Presumptive Taxes - Kerosine Stations - Medium	40,000.00		"
(1686			"
PTAP393			"
Presumptive Taxes - Kerosine Stations - Small	30,000.00		"
(1687			"
PTAP301			"
Presumptive Taxes - Laundries & Dry Cleaners - Large	40,000.00		"
(1595			"
PTAP302			"
Presumptive Taxes - Laundries & Dry Cleaners - Medium	30,000.00		"
(1596			"
PTAP303			"
Presumptive Taxes - Laundries & Dry Cleaners - Small	20,000.00		"
(1597			"
PTAP415			"
Presumptive Taxes - Legal Practitioners - Large	150,000.00		"
(1706			"
PTAP416			"

Presumptive Taxes - Legal Practitioners - Medium (1707)	100,000.00	"
PTAP417		"
Presumptive Taxes - Legal Practitioners - Small (1708)	50,000.00	"
PTAP10		"
Presumptive Taxes - Livestock Feeds - Large (1304)	80,000.00	"
PTAP11		"
Presumptive Taxes - Livestock Feeds - Medium (1305)	60,000.00	"
PTAP12		"
Presumptive Taxes - Livestock Feeds - Small (1306)	40,000.00	"
PTAP85		"
Presumptive Taxes - Lottery Agent - Large (1379)	200,000.00	"
PTAP86		"
Presumptive Taxes - Lottery Agent - Medium (1380)	150,000.00	"
PTAP87		"
Presumptive Taxes - Lottery Agent - Small (1381)	100,000.00	"
PTAP88		"
Presumptive Taxes - Lottery Operator - Large (1382)	200,000.00	"
PTAP89		"
Presumptive Taxes - Lottery Operator - Medium (1383)	150,000.00	"
PTAP90		"
Presumptive Taxes - Lottery Operator - Small (1384)	100,000.00	"
PTAP91		"
Presumptive Taxes - Lotto Agent - Large (1385)	80,000.00	"
PTAP92		"
Presumptive Taxes - Lotto Agent - Medium (1386)	60,000.00	"
PTAP93		"
Presumptive Taxes - Lotto Agent - Small (1387)	40,000.00	"
PTAP94		"

Presumptive Taxes - Lotto Operator - Large	80,000.00	"
(1388)		"
PTAP95		"
Presumptive Taxes - Lotto Operator - Medium	60,000.00	"
(1389)		"
PTAP96		"
Presumptive Taxes - Lotto Operator - Small	40,000.00	"
(1390)		"
PTAP241		"
Presumptive Taxes - Meat & Fish Shop - Large	40,000.00	"
(1535)		"
PTAP242		"
Presumptive Taxes - Meat & Fish Shop - Medium	30,000.00	"
(1536)		"
PTAP243		"
Presumptive Taxes - Meat & Fish Shop - Small	20,000.00	"
(1537)		"
PTAP259		"
Presumptive Taxes - Medical Centres & Laboratories - Large	100,000.00	"
(1553)		"
PTAP260		"
Presumptive Taxes - Medical Centres & Laboratories - Medium	70,000.00	"
(1554)		"
PTAP261		"
Presumptive Taxes - Medical Centres & Laboratories - Small	50,000.00	"
(1555)		"
PTAP262		"
Presumptive Taxes - Medicine Store - Large	30,000.00	"
(1556)		"
PTAP263		"
Presumptive Taxes - Medicine Store - Medium	20,000.00	"
(1557)		"
PTAP264		"
Presumptive Taxes - Medicine Store - Small	10,000.00	"
(1558)		"
PTAP43		"
Presumptive Taxes - Membership Clubs - Large	30,000.00	"
(1337)		"
PTAP44		"
Presumptive Taxes - Membership Clubs - Medium	20,000.00	"

(1338)			"
PTAP45			"
Presumptive Taxes - Membership Clubs - Small	10,000.00		"
(1339)			"
PTAP13			"
Presumptive Taxes - Merchanized Farming - Large	150,000.00		"
(1307)			"
PTAP14			"
Presumptive Taxes - Merchanized Farming - Medium	100,000.00		"
(1308)			"
PTAP15			"
Presumptive Taxes - Merchanized Farming - Small	50,000.00		"
(1309)			"
PTAP346			"
Presumptive Taxes - Metal and Aluminium Dealers - Large	60,000.00		"
(1640)			"
PTAP347			"
Presumptive Taxes - Metal and Aluminium Dealers - Medium	40,000.00		"
(1641)			"
PTAP348			"
Presumptive Taxes - Metal and Aluminium Dealers - Small	30,000.00		"
(1642)			"
AP01830			"
Presumptive Taxes - Micro Business -Kiosks, Containers, Artisan Sheds, and Small outdoor-spaces	30,000.00		"
(1866)			"
PTAP373			"
Presumptive Taxes - Mobile Phone Sales - Large	100,000.00		"
(1667)			"
PTAP374			"
Presumptive Taxes - Mobile Phone Sales - Medium	70,000.00		"
(1668)			"
PTAP375			"
Presumptive Taxes - Mobile Phone Sales - Small	50,000.00		"
(1669)			"
PTAP433			"
Presumptive Taxes - Mosque - Large			"
(1724)			"
PTAP434			"
Presumptive Taxes - Mosque - Medium			"
(1725)			"

PTAP435			"
Presumptive Taxes - Mosque - Small			"
(1726			"
PTAP292			"
Presumptive Taxes - Motels - Large	100,000.00		"
(1586			"
PTAP293			"
Presumptive Taxes - Motels - Medium	70,000.00		"
(1587			"
PTAP294			"
Presumptive Taxes - Motels - Small	50,000.00		"
(1588			"
PTAP67			"
Presumptive Taxes - Motor Cycle Parts & Accessories - Large	30,000.00		"
(1361			"
PTAP68			"
Presumptive Taxes - Motor Cycle Parts & Accessories - Medium	20,000.00		"
(1362			"
PTAP69			"
Presumptive Taxes - Motor Cycle Parts & Accessories - Small	10,000.00		"
(1363			"
PTAP70			"
Presumptive Taxes - Motor Cycle Repairs - Large	15,000.00		"
(1364			"
PTAP71			"
Presumptive Taxes - Motor Cycle Repairs - Medium	10,000.00		"
(1365			"
PTAP72			"
Presumptive Taxes - Motor Cycle Repairs - Small	5,000.00		"
(1366			"
PTAP73			"
Presumptive Taxes - Motor Cycle Sales - Large	30,000.00		"
(1367			"
PTAP74			"
Presumptive Taxes - Motor Cycle Sales - Medium	20,000.00		"
(1368			"
PTAP75			"
Presumptive Taxes - Motor Cycle Sales - Small	10,000.00		"
(1369			"
PTAP175			"

Presumptive Taxes - Music Sales - Large		
(1469	30,000.00	"
PTAP176		"
Presumptive Taxes - Music Sales - Medium		"
(1470	20,000.00	"
PTAP177		"
Presumptive Taxes - Music Sales - Small		"
(1471	10,000.00	"
PTAP178		"
Presumptive Taxes - Music Services - Large		"
(1472	30,000.00	"
PTAP179		"
Presumptive Taxes - Music Services - Medium		"
(1473	20,000.00	"
PTAP180		"
Presumptive Taxes - Music Services - Small		"
(1474	10,000.00	"
PTAP181		"
Presumptive Taxes - Musicians - Large		"
(1475	50,000.00	"
PTAP182		"
Presumptive Taxes - Musicians - Medium		"
(1476	40,000.00	"
PTAP183		"
Presumptive Taxes - Musicians - Small		"
(1477	30,000.00	"
PTAP418		"
Presumptive Taxes - NGO - Large		"
(1709		"
PTAP419		"
Presumptive Taxes - NGO - Medium		"
(1710		"
PTAP420		"
Presumptive Taxes - NGO - Small		"
(1711		"
PTAP265		"
Presumptive Taxes - Nursing Homes - Large		"
(1559	50,000.00	"
PTAP266		"
Presumptive Taxes - Nursing Homes - Medium		"
(1560	30,000.00	"
PTAP267		"

Presumptive Taxes - Nursing Homes - Small			
1561	20,000.00		*
PTAP394			*
Presumptive Taxes - Oil & Gas Services - Large			*
1688	150,000.00		*
PTAP395			*
Presumptive Taxes - Oil & Gas Services - Medium			*
1689	100,000.00		*
PTAP396			*
Presumptive Taxes - Oil & Gas Services - Small			*
1690	50,000.00		*
PTAP397			*
Presumptive Taxes - Oil Services - Large			*
1691	150,000.00		*
PTAP398			*
Presumptive Taxes - Oil Services - Medium			*
1692	100,000.00		*
PTAP399			*
Presumptive Taxes - Oil Services - Small			*
1693	50,000.00		*
PTAP97			*
Presumptive Taxes - Online Sports Betting Agent - Large			*
1391	70,000.00		*
PTAP98			*
Presumptive Taxes - Online Sports Betting Agent - Medium			*
1392	50,000.00		*
PTAP99			*
Presumptive Taxes - Online Sports Betting Agent - Small			*
1393	40,000.00		*
PTAP100			*
Presumptive Taxes - Online Sports Betting Operator - Large			*
1394	70,000.00		*
PTAP101			*
Presumptive Taxes - Online Sports Betting Operator - Medium			*
1395	50,000.00		*
PTAP102			*
Presumptive Taxes - Online Sports Betting Operator - Small			*
1396	40,000.00		*
PTAP268			*

Presumptive Taxes - Optician Services - Large	50,000.00	"
(1562		"
PTAP269		"
Presumptive Taxes - Optician Services - Medium	30,000.00	"
(1563		"
PTAP270		"
Presumptive Taxes - Optician Services - Small	20,000.00	"
(1564		"
PTAP127		"
Presumptive Taxes - Paint Dealers - Large	100,000.00	"
(1421		"
PTAP128		"
Presumptive Taxes - Paint Dealers - Medium	70,000.00	"
(1422		"
PTAP129		"
Presumptive Taxes - Paint Dealers - Small	50,000.00	"
(1423		"
PTAP130		"
Presumptive Taxes - Painters and Decorators - Large	100,000.00	"
(1424		"
PTAP131		"
Presumptive Taxes - Painters and Decorators - Medium	80,000.00	"
(1425		"
PTAP132		"
Presumptive Taxes - Painters and Decorators - Small	50,000.00	"
(1426		"
PTAP463		"
Presumptive Taxes - Passenger Transportation Services - Large	50,000.00	"
(1754		"
PTAP464		"
Presumptive Taxes - Passenger Transportation Services - Medium	30,000.00	"
(1755		"
PTAP465		"
Presumptive Taxes - Passenger Transportation Services - Small	20,000.00	"
(1756		"
PTAP400		"
Presumptive Taxes - Petroleum Services - Large	200,000.00	"
(1694		"
PTAP401		"
Presumptive Taxes - Petroleum Services - Medium	150,000.00	"

(1695			"
PTAP402			"
Presumptive Taxes - Petroleum Services - Small	100,000.00		"
(1696			"
PTAP271			"
Presumptive Taxes - Pharmacy & Chemist - Large	200,000.00		"
(1565			"
PTAP272			"
Presumptive Taxes - Pharmacy & Chemist - Medium	150,000.00		"
(1566			"
PTAP273			"
Presumptive Taxes - Pharmacy & Chemist - Small	100,000.00		"
(1567			"
PTAP316			"
Presumptive Taxes - Photographer Services - Large	50,000.00		"
(1610			"
PTAP317			"
Presumptive Taxes - Photographer Services - Medium	30,000.00		"
(1611			"
PTAP318			"
Presumptive Taxes - Photographer Services - Small	20,000.00		"
(1612			"
PTAP76			"
Presumptive Taxes - Plant & Machinery Hire - Large	70,000.00		"
(1370			"
PTAP77			"
Presumptive Taxes - Plant & Machinery Hire - Medium	50,000.00		"
(1371			"
PTAP78			"
Presumptive Taxes - Plant & Machinery Hire - Small	30,000.00		"
(1372			"
PTAP133			"
Presumptive Taxes - Plumbers - Large	60,000.00		"
(1427			"
PTAP134			"
Presumptive Taxes - Plumbers - Medium	40,000.00		"
(1428			"
PTAP135			"
Presumptive Taxes - Plumbers - Small	30,000.00		"
(1429			"
PTAP46			"

Presumptive Taxes - Political Party - Large			"
(1340)			"
PTAP47			"
Presumptive Taxes - Political Party - Medium			"
(1341)			"
PTAP48			"
Presumptive Taxes - Political Party - Small			"
(1342)			"
PTAP103			"
Presumptive Taxes - Pools Agent - Large	50,000.00		"
(1397)			"
PTAP104			"
Presumptive Taxes - Pools Agent - Medium	40,000.00		"
(1398)			"
PTAP105			"
Presumptive Taxes - Pools Agent - Small	30,000.00		"
(1399)			"
PTAP16			"
Presumptive Taxes - Poultry - Large	60,000.00		"
(1310)			"
PTAP17			"
Presumptive Taxes - Poultry - Medium	40,000.00		"
(1311)			"
PTAP18			"
Presumptive Taxes - Poultry - Small	30,000.00		"
(1312)			"
PTAP166			"
Presumptive Taxes - Power Goods & Services - Large	40,000.00		"
(1460)			"
PTAP167			"
Presumptive Taxes - Power Goods & Services - Medium	30,000.00		"
(1461)			"
PTAP168			"
Presumptive Taxes - Power Goods & Services - Small	20,000.00		"
(1462)			"
PTAP319			"
Presumptive Taxes - Printing Press - Large	100,000.00		"
(1613)			"
PTAP320			"
Presumptive Taxes - Printing Press - Medium	70,000.00		"
(1614)			"

PTAP321		"
Presumptive Taxes - Printing Press - Small	50,000.00	"
(1615		"
PTAP19		"
Presumptive Taxes - Produce Merchants - Large	50,000.00	"
(1313		"
PTAP20		"
Presumptive Taxes - Produce Merchants - Medium	30,000.00	"
(1314		"
PTAP21		"
Presumptive Taxes - Produce Merchants - Small	20,000.00	"
(1315		"
PTAP442		"
Presumptive Taxes - Provision Store - Large	50,000.00	"
(1733		"
PTAP443		"
Presumptive Taxes - Provision Store - Medium	30,000.00	"
(1734		"
PTAP444		"
Presumptive Taxes - Provision Store - Small	20,000.00	"
(1735		"
PTAP322		"
Presumptive Taxes - Publishers - Large	70,000.00	"
(1616		"
PTAP323		"
Presumptive Taxes - Publishers - Medium	40,000.00	"
(1617		"
PTAP324		"
Presumptive Taxes - Publishers - Small	20,000.00	"
(1618		"
PTAP244		"
Presumptive Taxes - Pure Water Producers - Large	150,000.00	"
(1538		"
PTAP245		"
Presumptive Taxes - Pure Water Producers - Medium	100,000.00	"
(1539		"
PTAP246		"
Presumptive Taxes - Pure Water Producers - Small	50,000.00	"
(1540		"
PTAP325		"
Presumptive Taxes - Radio Station fm - Large	150,000.00	"
(1619		"

PTAP326			"
Presumptive Taxes - Radio Station fm - Medium	100,000.00		"
(1620)			"
PTAP327			"
Presumptive Taxes - Radio Station fm - Small	70,000.00		"
(1621)			"
PTAP274			"
Presumptive Taxes - Radiological Services - Large	30,000.00		"
(1568)			"
PTAP275			"
Presumptive Taxes - Radiological Services - Medium	20,000.00		"
(1569)			"
PTAP276			"
Presumptive Taxes - Radiological Services - Small	10,000.00		"
(1570)			"
PTAP247			"
Presumptive Taxes - Raw Food Sales - Large	40,000.00		"
(1541)			"
PTAP248			"
Presumptive Taxes - Raw Food Sales - Medium	30,000.00		"
(1542)			"
PTAP249			"
Presumptive Taxes - Raw Food Sales - Small	20,000.00		"
(1543)			"
PTAP403			"
Presumptive Taxes - Refinery - Large			"
(1697)			"
PTAP404			"
Presumptive Taxes - Refinery - Medium			"
(1698)			"
PTAP405			"
Presumptive Taxes - Refinery - Small			"
(1699)			"
PTAP472			"
Presumptive Taxes - Refuse Collections - Large	50,000.00		"
(1763)			"
PTAP473			"
Presumptive Taxes - Refuse Collections - Medium	30,000.00		"
(1764)			"
PTAP474			"
Presumptive Taxes - Refuse Collections - Small	20,000.00		"
(1765)			"

PTAP436			"
Presumptive Taxes - Religious Centre - Large			"
(1727			"
PTAP437			"
Presumptive Taxes - Religious Centre - Medium			"
(1728			"
PTAP438			"
Presumptive Taxes - Religious Centre - Small			"
(1729			"
PTAP304			"
Presumptive Taxes - Rental Services - Large	70,000.00		"
(1598			"
PTAP305			"
Presumptive Taxes - Rental Services - Medium	50,000.00		"
(1599			"
PTAP306			"
Presumptive Taxes - Rental Services - Small	40,000.00		"
(1600			"
PTAP199			"
Presumptive Taxes - Repairs of Accessories - Large	40,000.00		"
(1493			"
PTAP200			"
Presumptive Taxes - Repairs of Accessories - Medium	30,000.00		"
(1494			"
PTAP201			"
Presumptive Taxes - Repairs of Accessories - Small	20,000.00		"
(1495			"
PTAP250			"
Presumptive Taxes - Restaurants - Large	100,000.00		"
(1544			"
PTAP251			"
Presumptive Taxes - Restaurants - Medium	70,000.00		"
(1545			"
PTAP252			"
Presumptive Taxes - Restaurants - Small	40,000.00		"
(1546			"
PTAP202			"
Presumptive Taxes - Retail Fashion Shops - Large	60,000.00		"
(1496			"
PTAP203			"
Presumptive Taxes - Retail Fashion Shops - Medium	40,000.00		"
(1497			"

PTAP204		"
Presumptive Taxes - Retail Fashion Shops - Small	30,000.00	"
(1498		"
PTAP445		"
Presumptive Taxes - Retail Shop - Large	60,000.00	"
(1736		"
PTAP446		"
Presumptive Taxes - Retail Shop - Medium	40,000.00	"
(1737		"
PTAP447		"
Presumptive Taxes - Retail Shop - Small	20,000.00	"
(1738		"
AP01861		"
Presumptive Taxes - Retail Shops & Supermarkets - Domestic Items - Large	200,000.00	"
(1897		"
AP01862		"
Presumptive Taxes - Retail Shops & Supermarkets - Domestic Items - Medium	150,000.00	"
(1898		"
AP01863		"
Presumptive Taxes - Retail Shops & Supermarkets - Domestic Items - Small	100,000.00	"
(1899		"
PTAP22		"
Presumptive Taxes - Rubber Merchants - Large	50,000.00	"
(1316		"
PTAP23		"
Presumptive Taxes - Rubber Merchants - Medium	40,000.00	"
(1317		"
PTAP24		"
Presumptive Taxes - Rubber Merchants - Small	30,000.00	"
(1318		"
AP01874		"
Presumptive Taxes - Rural LGA - Large	70,000.00	"
(1912		"
AP01874		"
Presumptive Taxes - Rural LGA - Medium	50,000.00	"
(1913		"
AP01876		"
Presumptive Taxes - Rural LGA - Micro	30,000.00	"
(1915		"
AP01875		"

Presumptive Taxes - Rural LGA - Small		
(1914	25,000.00	"
PTAP211		"
Presumptive Taxes - Salon - Hair Grooming - Large		"
(1505	60,000.00	"
PTAP212		"
Presumptive Taxes - Salon - Hair Grooming - Medium		"
(1506	40,000.00	"
PTAP213		"
Presumptive Taxes - Salon - Hair Grooming - Small		"
(1507	20,000.00	"
PTAP481		"
Presumptive Taxes - Saw and Wood Mills - Large		"
(1772	50,000.00	"
PTAP482		"
Presumptive Taxes - Saw and Wood Mills - Medium		"
(1773	40,000.00	"
PTAP483		"
Presumptive Taxes - Saw and Wood Mills - Small		"
(1774	30,000.00	"
PTAP349		"
Presumptive Taxes - Scrap Metal Dealers - Large		"
(1643	40,000.00	"
PTAP350		"
Presumptive Taxes - Scrap Metal Dealers - Medium		"
(1644	30,000.00	"
PTAP351		"
Presumptive Taxes - Scrap Metal Dealers - Small		"
(1645	20,000.00	"
PTAP421		"
Presumptive Taxes - Security Agencies - Large		"
(1712	100,000.00	"
PTAP422		"
Presumptive Taxes - Security Agencies - Medium		"
(1713	70,000.00	"
PTAP423		"
Presumptive Taxes - Security Agencies - Small		"
(1714	50,000.00	"
PTAP427		"
Presumptive Taxes - Self Property Letting - Large		"
(1718	70,000.00	"
PTAP428		"

Presumptive Taxes - Self Property Letting - Medium (1719) PTAP429	50,000.00	"
Presumptive Taxes - Self Property Letting - Small (1720) PTAP448	30,000.00	"
Presumptive Taxes - Supermarkets - Large (1739) PTAP449	200,000.00	"
Presumptive Taxes - Supermarkets - Medium (1740) PTAP450	150,000.00	"
Presumptive Taxes - Supermarkets - Small (1741) PTAP376	100,000.00	"
Presumptive Taxes - Technology Services - Large PTAP377	60,000.00	"
Presumptive Taxes - Technology Services - Medium PTAP378	40,000.00	"
Presumptive Taxes - Technology Services - Small PTAP379	30,000.00	"
Presumptive Taxes - Telecoms - Large PTAP380	40,000.00	"
Presumptive Taxes - Telecoms - Medium PTAP381	30,000.00	"
Presumptive Taxes - Telecoms - Small PTAP136	20,000.00	"
Presumptive Taxes - Tipper Garage Operator - Large PTAP137	100,000.00	"
Presumptive Taxes - Tipper Garage Operator - Medium PTAP138	70,000.00	"
Presumptive Taxes - Tipper Garage Operator - Small PTAP277	50,000.00	"
Presumptive Taxes - Traditional Medicine - Large PTAP278	60,000.00	"
Presumptive Taxes - Traditional Medicine - Medium PTAP279	40,000.00	"
Presumptive Taxes - Traditional Medicine - Small PTAP469	20,000.00	"
Presumptive Taxes - Travel Agency - Large PTAP470	150,000.00	"
Presumptive Taxes - Travel Agency - Medium	100,000.00	"

AP471		"
Presumptive Taxes - Travel Agency - Small	50,000.00	"
AP49		"
Presumptive Taxes - Union - Large	200,000.00	"
AP50		"
Presumptive Taxes - Union - Medium	150,000.00	"
AP51		"
Presumptive Taxes - Union - Small	100,000.00	"
01880		"
Presumptive Taxes - Urban LGA - Large	200,000.00	"
01879		"
Presumptive Taxes - Urban LGA - Medium	150,000.00	"
01877		"
Presumptive Taxes - Urban LGA - Micro	100,000.00	"
01878		"
Presumptive Taxes - Urban LGA - Small	70,000.00	"
TAP280		"
Presumptive Taxes - Veterinary Services - Large	100,000.00	"
TAP281		"
Presumptive Taxes - Veterinary Services - Medium	70,000.00	"
TAP282		"
Presumptive Taxes - Veterinary Services - Small	50,000.00	"
TAP328		"
Presumptive Taxes - Video Club - Large	80,000.00	"
TAP329		"
Presumptive Taxes - Video Club - Medium	60,000.00	"
TAP330		"
Presumptive Taxes - Video Club - Small	40,000.00	"
TAP154		"
Presumptive Taxes - Vocational Centres - Large	80,000.00	"
TAP155		"
Presumptive Taxes - Vocational Centres - Medium	60,000.00	"
PTAP156		"
Presumptive Taxes - Vocational Centres - Small	40,000.00	"
PTAP352		"
Presumptive Taxes - Welders - Large	60,000.00	"
PTAP353		"
Presumptive Taxes - Welders - Medium	40,000.00	"
PTAP354		"
Presumptive Taxes - Welders - Small	20,000.00	"
PTAP355		"
Presumptive Taxes - Well Makers - Large	40,000.00	"

PTAP356		"
Presumptive Taxes - Well Makers - Medium	30,000.00	"
PTAP357		"
Presumptive Taxes - Well Makers - Small	20,000.00	"
PTAP484		"
Presumptive Taxes - Wood Dealers - Large	70,000.00	"
PTAP485		"
Presumptive Taxes - Wood Dealers - Medium	50,000.00	"
PTAP486		"
Presumptive Taxes - Wood Dealers - Small	30,000.00	"

(Z). The inclusion of presumptive tax for informal sector thus:

"The Driver's presumptive tax shall include;

NAME	AMOUNT (N)	REMARKS
Taxis	200.00	Per Load
Buses	500.00	Per Load
Other Buses	1,000.00	Per Load
Lorries	1,000.00	Per Load
Town Service Buses	200.00	Daily
Keke Napep	100.00	Daily
Okada	100.00	Daily
Wheel Barrow Pushers	50.00	Daily
Volcanizers	100.00	Daily
Market Dealers in Perishable Items	100.00	Daily
Market Dealers in Non-Perishable Items	100.00	Daily
Butchers	200.00	Daily
Unclassified	200.00	Daily
Market Shop Owners	As Assessed	As Assessed
Development Levy		
Organizational Development Levy	50,000.00	Per Year Per branch of a limited liability company
Organizational Development Levy	25,000.00	Per Year Per Venture, Enterprise e.t.c
Development Levy for Individual	1,000.00	Per Staff/Individual/Year
Tariffs		
BIRS Tariffs on produce tax items		Subject to adjustment/review as the situation warrants
Signage		
Signage (Banks)	200,000.00	per year, per branch
Mast-Under Science and Tech.		
Communication Mast	200,000.00	Per mast, per branch, per annum
Emission-Under Science and Tech.		
Toxic/ Fumes Emission from Generators, Lorries, Exhaust e.t.c	25,000,00	

(AA). **By addition of Offences and Penalties to the Principal Law as follows:**


"Any person or group of persons caught on the high way extorting money from unsuspecting motorists, mounting illegal road block or engaging in illegal tax activities shall be guilty of an offence and shall be liable on conviction, to a term of imprisonment not less than one year and not exceeding 5 years, without an option of fine."

Illegal road block, tax activities and extortion of money from motorist.


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


Bernard I. Nule Esq
Clerk of the House.

This printed impression has been endorsed by me to be correct.


Hon. Hyacinth Aondona Dajoh
Speaker
Benue State House of Assembly

I ASSENT / WITHHOLD ASSENT this 29 day of 12 2023


Rev. Fr. Dr. Hyacinth Iormem Alia
Governor
Benue State of Nigeria.