

Extraordinary



**SOKOTO STATE OF NIGERIA
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**CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA 1999
(AS AMENDED)**



SSLN. No.....**6**.....2023

SOKOTO STATE OF NIGERIA

**SOKOTO STATE REVENUE INTEGRATION AND CONSOLIDATION
(REVIEW OF RATES OF TAXES, etc.) ORDER
NO. 4, 2023**

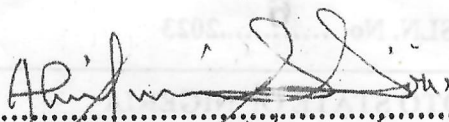
In the exercise of the powers conferred upon me by section 5(2) of the Constitution of the Federal Republic of Nigeria (as amended); section 127 of Sokoto State Revenue Integration and Consolidation Law No. 3 2019 and all other powers enabling me in that behalf, I, **Ahmed Aliyu Sokoto P.h.D. FCNA**, Executive Governor of Sokoto State of Nigeria do hereby make the following Order:

1. This Order may be cited as Sokoto State Revenue Integration and Consolidation (Review of Rates of taxes, etc.) Order (NO. 4) 2023 and shall be deemed to have come into force on theday of December 2023.
2. For the purpose of making direct investment in the State easier the following Order is hereby made:
 - a. The rates of Presumptive taxes payable under the Second Table contained in the Fifth Schedule to Sokoto State Revenue Integration and Consolidation Law No. 3 2019 are hereby reviewed and replaced with the percentages appearing in the Schedule to this Order.

b. The rates contained in the Schedule to this Order shall become effective from the effective date of this Order.

3. This Executive Order shall take effect immediately.

MADE At Sokoto this.....^{7TH} day of December, 2023



Ahmed Aliyu Sokoto P.hD FCNA
Executive Governor,
Sokoto State of Nigeria

SCHEDULE

PRESUMPTIVE TAX PAYABLE (Section 57)

S/N	TRADE/BUSINESS	PERCENTAGE %
1.	Boutique and other cloth sellers-Adult and Children wear	2%
2.	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	3%
3.	Confectionaries and Bakeries	3%
4.	Barbers and Hair Dressing Saloon	4%
5.	Service Providers – Business Centres and Typing Studio, Printers, Thrift Collector	4%
6.	Video Clubs, Car wash and Owners, Casino Operators, Cyber Cafe Operators	4%
7.	Drama Group, Laundries, Dry Cleaners	4%
8.	Photographers/ Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	4%
9.	Artisan – Masons, Vulcanisers, Iron Benders, Carpenters, Cobblers, painters and Decorators, Plumbers	4%
10.	Petrol, Kerosene and Lubricant Sellers	2%
11.	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	4%
12.	Transport Workers – Taxi, Bus, Lorry, etc.	4%

**CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA 1999
(AS AMENDED)**



SSLN. No.....**7**.....2023

SOKOTO STATE OF NIGERIA

**SOKOTO STATE REVENUE INTEGRATION AND CONSOLIDATION
(CONSOLIDATED DEMAND NOTICE REVIEW) ORDER
NO. 5, 2023**

In the exercise of the powers conferred upon me by section 5(2) of the Constitution of the Federal Republic of Nigeria (as amended); section 127 of Sokoto State Revenue Integration and Consolidation Law No. 3 2019 and all other powers enabling me in that behalf, I, **Ahmed Aliyu Sokoto P.hD. FCNA**, Executive Governor of Sokoto State of Nigeria do hereby make the following Order:

1. This Order may be cited as Sokoto State Revenue Integration and Consolidation (Consolidated Demand Notice Review) Order (NO. 5) 2023 and shall be deemed to have come into force on theday of December 2023.
2. For the purpose of making direct investment in the State easier the following Order is hereby made:
 - a. The Consolidated Demand Notice made in pursuance of the First Schedule to Sokoto State Revenue Integration and Consolidation Law No. 3 2019 is hereby reviewed and replaced with the one appearing in the Schedule to this Order.
3. This Executive Order shall take effect immediately.

MADE At Sokoto this.....^{7TH}..... day of December, 2023

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Ahmed Aliyu Sokoto P.hD FCNA
Executive Governor,
Sokoto State of Nigeria

SCHEDULESokoto Harmonized E-Tax Portal - Sokoto State Internal Revenue Service (SOIRS) – https://irs.sk.gov.ng/etaxold/taxofficer/addrevenue_receiptnotice_etax?order_id=12023126069147

SOKOTO STATE INTERNAL REVENUE SERVICE (SOIRS)
1st Floor, Investment House, Kano Road, Opposite Zenith Bank Sokoto State.

CONSOLIDATED DEMAND NOTICE

(Issued pursuant to the provisions of Sokoto State Revenue Integration and Consolidation Law, 2019 and Parts II and III of Taxes and Levies (Approved List of collection) Act)

You are obliged to settle your outstanding Taxes and Levies as shown below:

GENERATED SUCCESSFULLY - PAYMENT REFERENCE: AMOUNT(₦):				
Name of taxpayer:				
Tax ID:				
Phone No.:				
Email:				
PAYMENT ITEMS				
SN	Item	Amount(₦)	Remark	Narration
1	333121-12020105-1 Radio and TV License Fees (other than radio and TV fees) Residential Radio and TV Fees - LGA			Radio And Tv Fees
2	333121-12020908-01 Tenement Rates (Private and Commercial Property) based on value of the property Commercial - LGA			Tenement Rates Fees
3	0535016001-12020551 Sanitation Fees - SEPA			Sanitation Fees
4	0124007001-12020428-10 Fire Service Fees Large Ware Houses - Fire Service			Fire Service Fees
5	0220010011-12020449 Business/Trade Operating Fees - Sokoto State Small & Medium Enterprises Development Agency (SOSMEDA)			Business Trade Fees
6	0251001001-12020436 Billboard Advertisement Fees - Sokoto Urban & Regional Planning Board			Billboard Advert Fees
7	0535001001-12020503 Environmental Pollution - Ministry of Environment			Environmental Pollution Fees
8	0253002001-12020901-03 Ground Rent Commercial - Ministry of Lands and Housing Town and Country Planning			Ground Rent Fees
9	0253002001-12020497-03 Certified True Copy Assignment - Ministry of Lands and Housing Town and Country Planning			Certified True Copy CTC Fees
10	333121-12020437 Right of Occupancy in Local Government Areas - LGA			Right Of Occupancy Fees
Total Amount(₦): 166,851,000.00 (One Hundred and Sixty-Six Million, Eight Hundred and Fifty-One Thousand Naira Zero Zero Kobo)				
All payments shall be made through the following payment options:				
1.	<u>Pay Now</u> Instant Channels (Debit Cards and Phone Number).			
2.	Print and Proceed to any of Fidelity Bank, First Bank, Heritage Bank, GTBank, Polaris Bank, Taj Bank, GT Bank, or Stanbic IBTC Bank branches nationwide to make payment.			
3.	Unified Payment Point of Sale (POS) Terminal located at SOIRS Office or at various Agent locations.			

You are advised to settle the total Taxes and Levies payable within 14 days from the date of receipt of this notice, failure of which appropriate penalty(ies) shall apply.

For enquiry, please contact Sokoto State Internal Revenue Service via:

Address: 1st Floor, Investment House, No.4 Kano Road, Opposite Zenith Bank, Sokoto State.

Phone:

Website: info@irs.sk.gov.ng

Authorised Signatory:

13.	General Trading/ Enterprises – Retail and Wholesale, Raw Food	2%
14.	Bookshops/ Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/ Foams, Doors, Electrical Parts and Fittings	2%
15.	Furniture/ Furnishing Materials, Gas Refilling, General Contractor, General Merchants and Distributors, Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle	4%
16.	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastics Rubbers	2%
17.	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine	2%
18.	Timber Dealers, Tire, Wine and Beer License Operators Yoghurt	2%
19.	Financial Services – Bureau De Change, Pool Agents and Promoters, Money Lenders	4%
20.	Furniture and Cabinet Makers	3%
21.	Restaurant and Food Sellers	2%
22.	Property – Guest House, Lodging, Face to Face Building with not more than ten (10) rooms.	4%
23.	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers.	4%
24.	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	4%
25.	Professional Services – Opticians, Photo lab, Auctioneers, Draughtsman, Maternity Owners, Patent Medicine Store.	4%
26.	Entertainment Service, Musicians.	4%
27.	Agriculture, Forestry, Fishing, Hunting, Butchers/ Meat Sellers, Horticulture/Florist, Far, Settlers, Poultry, Piggery	4%
28.	Aluminium Fabrication and Products	3%
29.	Processors, Producers and Manufacturers – Blocks, Culvert, Well Ring, Pure Water, Welders, Shoe-Makers, Cold, Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors	3%
30.	Transport Owners	4%
31.	All other trades/services covered by the Law but not listed above	2%