



PRESUMPTIVE INCOME TAX

- i. Tax shall be administered by the Plateau State Internal Service
- ii. Presumptive Income Tax shall be chargeable where for all practical purpose the income of the Taxpayer cannot be ascertained or Financial Record are not kept in such a manner as would enable proper Assessment.
- iii. Taxpayer assessed under Presumptive Income Tax shall be assessed having regards to the following Bands: Micro, Small or Medium Enterprises based on their level of activity.
- iv. The Presumptive Tax payable shall be in accordance with the category of Trade, Business, Vocation and Profession as contained in the Administrative Table in the First Schedule to the Revenue (Consolidated) Law 2020.



EXIST RULE UNDER PRESUMPTIVE INCOME TAX

- i. The Service shall encourage Taxable Persons to keep some Form of Records for the purpose of determining their Income, in order

to exit Regime and be assessed under the Personal Income Tax Act.

- ii. A Taxable Person under the Presumptive Income Tax regime may voluntary exit and file the requisite Tax Returns and be assessed accordingly under the Revenue Code.
- iii. Where the Service discovers, based on available records or any other valid record or information that the Taxable Person ought to have been assessed other than under the Presumptive Income Tax Regime, such Taxable Person shall be assessed as appropriate.



RIGHT OF WAY FEE

1. There is imposed a Right Way Fee payable for the placement of all underground Cables, Pipes and similar Equipment within the State.
2. The fee chargeable is as prescribed in the Second Schedule to this Law. **Page 176**
3. Right of Way (Row) per linear meter is N145.00 annually.





S/N	TRADE BUSINESS	MICRO BUSINESS	SMALL BUSINESS	MEDIUM BUSINESS
1.	Boutiques and other cloth seller- Adult and children Wear.	2,500	25,500	50,000
2.	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith.	2,500	15,000	30,000
3.	Confectioneries and Bakeries.	2,500	30,000	50,000
4.	Barbers and Hair Dressing Saloon.	2,500	12,000	25,000
5.	Service Providers- Business Centres and Typing Studios, Printers, Thrift Collector	2,500	15,000	50,000
6.	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Café Operators.	5,000	25,000	50,000
7.	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls.	2,500	15,000	50,000
8.	Photographers/Photo Developers, Recreational Centres, Refuse, Rentals, Travel Agencies.	2,500	20,000	50,000
9.	Artisans- Masons, Vulcanizers, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers.	2,500	15,000	50,000
10.	Petrol, Kerosene and Lubricant Sellers.	2,500	30,000	85,000
11.	Tailoring, Interior Decoration, Fashion Designers, Curtain Makers, Seam Stress.	2,500	15,000	50,000
12.	Transport Workers- Taxi, Bus, Lorry, etc.	2,500	12,000	50,000
13.	General Trading/Enterprises- Retail and Whole Sale, Raw Food.	2,500	10,000	50,000
14.	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air Conditioners, Mattress/Foams, Doors, Electrical parts and Fittings.	2,500	20,000	50,000
15.	Furniture/Furnishing Materials, Gas Refilling, General Contractor, General Merchants and Distributors, Gift Shop.	2,500	20,000	50,000
16.	Spare Parts, Patent Medicine, Photography Materials, Plank, Plastic Rubbers.	2,500	15,000	50,000
17.	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine.	2,500	15,000	50,000
18.	Timber Dealers, Tire, Wine and Beer License Operators, Yoghurt.	2,500	15,000	50,000
19.	Financial Services- Bureau De Change, Agents and Promoters, Money Lenders.	10,000	50,000	100,000
20.	Furniture and Cabinet Markers.	2,500	35,000	100,000
21.	Restaurant and Food Sellers.	2,500	35,000	100,000
22.	Property-Guest house, Lodging, Face to Face Building with not more than Ten (10) Rooms.	2,500	50,000	90,000
23.	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke Napep, Clock and Wrist Watch Repairers, and Other Machine Repairers, Re-wires, Battery Chargers.	2,500	15,000	50,000
24.	Artisans, Design and Sign Writers, Handcraft Makers Graphics Arts.	2,500	12,000	90,000
25.	Professional Services- Opticians, Photo Lab, Auctioneers, Draughtsman, Maternity Owners, Patent Medicine Store.	2,500	30,000	85,000
26.	Entertainment Service, Musicians.	10,000	15,000	50,000
27.	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery.	2,500	15,000	50,000
28.	Aluminum Fabrication and Products.	2,500	30,000	75,000
29.	Processors, Producers and Manufacturers- Blocks, Culvert, Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Saw Mill Proprietors.	2,500	25,000	100,000
30.	Transport Owners	2,500	30,000	85,000
31.	All other Trades/Services covered by the Law but not listed above.	2,500	30,000	100,000



HAULAGE FEE FOR MINERALS AND EARTH CONSTRUCTION MATERIALS

- (1) There is imposed a Haulage Fee payable by all Tipper Operators, conveying Minerals and Earth Construction Materials at the point of Loading or Discharge in the State.
- (2) The Fees chargeable are as prescribed in the Second Schedule to this Law.
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HAULAGE FEE FOR GOODS AND MATERIALS

- (1) There is imposed a Haulage Fee payable by all Transporters of Finished Goods and Materials, at the point of Loading or Discharge in the State.
- (2) The Fees chargeable are as prescribed in the Second Schedule to this Law.
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ESTABLISHMENT OF LOADING AND DISCHARGE POINTS

- (1) There is established by the Service, Loading and Discharge Points for Finished Goods, Materials and other items for effective Revenue collection under this Law.
- (2) The Points established in [sub-section \(1\) of this Section](#) shall be published in the Gazette.
- (3) The Points established shall be manned by Staff of the Service and the Ministry responsible for Commerce and Industry.
- (4) The Service shall, in conjunction with relevant MDAs and Federal

Agencies, inspect the quality of goods discharged at the various Points in the State. **Page 67**

CONTAINERS HAULAGE DISCHARGE FEES

- These Fees are payable by Consignees per each Container at the Point of discharge depending on the size of the Container as follows:
 - 40ft size - 10,000 per Container
 - 20ft size- 5,000 per Container
- Haulage for all Minerals concern 17,000.00/ 30 tons per truck



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Plateau State Internal Revenue Service.

For further inquiries, visit-

[https://www.plateaustate.gov.ng/uploads/DLI2/PLATEAU-STATE-INTERNAL-\(CONSOLIDATED\)-LAW%202020.pdf](https://www.plateaustate.gov.ng/uploads/DLI2/PLATEAU-STATE-INTERNAL-(CONSOLIDATED)-LAW%202020.pdf)