

Extraordinary



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The following is published as supplement to this *Gazette*:

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25	Schedule to the Taxes and Levies (Approved List for Collection) Act (Amendment) Order, 2015	B261-265

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**TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT,
CAP. T2, LAWS OF THE FEDERATION OF NIGERIA, 2004**

**SCHEDULE TO THE TAXES AND LEVIES (APPROVED LIST
FOR COLLECTION) ACT (AMENDMENT) ORDER, 2015**



ARRANGEMENT OF PARAGRAPHS

Paragraph :

1. Amendment of the Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap T2, Laws of the Federation of Nigeria, 2004.
2. Amendment of Part I to the Schedule to the Principal Act.
3. Amendment of Part II to the Schedule to the Principal Act ..
4. Amendment of Part III to the Schedule to the Principal Act.
5. Amendment of the Schedule to the Principal Act.
6. Citation.

**TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT,
CAP. T2, LAWS OF THE FEDERATION OF NIGERIA, 2004**

**SCHEDULE TO THE TAXES AND LEVIES (APPROVED LIST
FOR COLLECTION) (ACT AMENDMENT) ORDER, 2015**

[26th Day of May, 2015] Commence-
ment.

In exercise of the powers conferred upon me by Section 1 (2) of the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004 and all other powers enabling me in that behalf, I, DR (MRS) NGOZI OKONJO-IWEALA, Coordinating Minister for the Economy and Minister of Finance, Federal Republic of Nigeria, hereby make the following Order-

1. The Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004 (in this Act referred to as "the Schedule to the Principal Act") is amended as set out in this Order.

Amendment of the Schedule to the Taxes and Levies (Approved List for Collection) Act, Cap. T2, Laws of the Federation of Nigeria, 2004.

2. Part I of the Schedule to the Principal Act is amended by inserting immediately after the existing item 8, a new item 9 as follows-
"9. National Information Technology Development Levy".

Amendment of Part I to the Schedule to the Principal Act.

3. Part II of the Schedule to the Principal Act is amended by-
(a) substituting the existing item 7 with a new item 7 as follows-

Amendment of Part II to the Schedule to the Principal Act.

"7. Business premises registration fees in respect of urban and rural areas which includes registration fees and per annum renewals as fixed by each state"; and

(b) inserting immediately after the existing item 11, new items 12 to 25 as follows-

"12. Land use charge, where applicable;

13. Hotel, Restaurant or Event Centre Consumption Tax, where applicable;

14. Entertainment Tax, where applicable;