

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



SSLN. No.....2023

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SOKOTO STATE OF NIGERIA

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

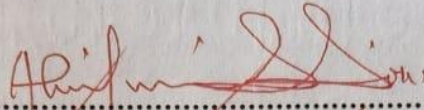
In the exercise of the powers conferred upon me by section 5(2) of the Constitution of the Federal Republic of Nigeria (as amended); section 127 of Sokoto State Revenue Integration and Consolidation Law No. 3 2019 and all other powers enabling me in that behalf, I, **Ahmed Aliyu Sokoto P.hD. FCNA**, 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 (Review of Rates of taxes, etc.) Order (NO. 4) 2023 and shall be deemed to have come into force on the .....day 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.....<sup>7<sup>th</sup></sup> day of December, 2023



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**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%