

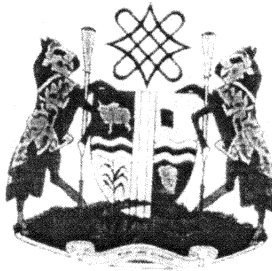
**A LAW TO SUBSTITUTE THE KADUNA STATE
REGISTRATION OF BUSINESS PREMISES LAW, 1994**

TABLE OF CONTENT

SECTION

1. Short Title;
2. Commencement;
3. Interpretation;
4. Business Premises Registry;
5. Business Premises of Companies, Firms and Individuals to be registered;
6. Manner and Particulars of Registration;
7. Signing of Statements;
8. Time for Registration;
9. Extension of Time for Registration;
10. Change of particular registered in respect of any company, firm or individual;
11. Correction of Errors Form C First Schedule;
12. Filing of Statements and Certificates of Registration;
13. Certificate as Evidence of Registration;
14. Register of Business Premises;
15. Cessation of Business and Removal of Name from Register or Cessation of Business on Registered Premises and Substitution with New Business Premises;
16. Inspection of Register and Copies or Entries in Register;
17. Duty to Furnish Particulars;
18. Inspector;
19. Powers of Inspector;
20. Identity of Inspectors;
21. Offences;
22. Regulations;
23. Fees set out in the Third Schedule;
24. Jurisdiction;
25. Repeal;

**A LAW TO SUBSTITUTE THE KADUNA STATE
REGISTRATION OF BUSINESS PREMISES LAW, 1994**



(5)

Date of Commencement

BE IT ENACTED by the House of Assembly of Kaduna State as follows: Enactment

1. This Law may be cited as the Kaduna State Registration of Business Premises Law, 2019. Short title
2. This Law shall come into operation on the^{29th}.....day of^{May}..... 2019. Commencement
3. In this, Law unless the context otherwise requires; Interpretation

"Business" includes any trade, industry or profession and any occupation carried on for profit but does not include farming, except such types or classes of farming as the Registrar may specify as being registrable as a business, having regard to the nature, scale and presumed income of such farming business;

"Business Name" means the name or style under which any business is carried on whether in partnership or otherwise;

"Business Premises" means the premises on which any business is carried on whether situated within or without a building or other structure and whether fenced or unfenced;

"Existing Business" means any business existing in the State prior to the date of commencement of this Law;

"Commissioner" means Commissioner for the Ministry of Commerce, Industry and Tourism;

"Governor" means the Governor of Kaduna State;

"Ministry" means Ministry of Commerce, Industry and Tourism;

"Permanent Secretary" means the Permanent Secretary, Ministry of Commerce, Industry and Tourism;

"Prescribed Fees" means fees prescribed in the Third Schedule to this Law,

"Registrar" means the Registrar of Business Premises designated in accordance with Section 4 of this Law.

"State" means Kaduna State of Nigeria.

4. (1) There shall be in the State a Business Premises Registry with a Head Office at the Ministry of Commerce, Industry and Tourism, Kaduna and field offices at such places as the Governor may from time to time direct. Business Premises Registry
(2) There shall be three Zonal Offices in each of the senatorial zones at Kaduna, Zaria and Kafanchan and the Head Office shall serve as the central zonal office.
(3) The business Premises Registry shall be headed by a Registrar who shall be the Director of Commerce and Industrial Development in the Ministry.
(4) The Registrar shall be assisted in the zonal offices by Assistant Registrars who shall be the zonal Commercial Officers.
5. (1) There shall be registered in the manner prescribed by this Law the premises on which every company, firm or individual is carrying on any business in the State. Business Premises of Companies, Firms and Individuals to be Registered
(2) Where a company, firm or individual whose business premises are required to be registered under this Law;
 - (a) changes its business name after it has been registered, or
 - (b) changes its business name after the date of commencement of this Law but before the business premises have been registered, such company, firm or individual shall;

(i) in the case of (a) above, notify the Registrar of the change of name for alteration in the register; and

(ii) in the case of (b) above, register its business premises under the business name.

(3) Where a company, firm or individual changes its business premises after it has been registered under this Law, the company, firm or individual shall notify the Registrar in writing of the change and the Registrar shall alter the register accordingly.

6. (1) Every company, firm or individual whose business premises are required to be registered under this Law shall furnish by sending through registered post or by delivering to the registrar at the three zonal offices statement in writing containing particulars mentioned in the Schedule to this Law.

Manner and Particulars of
Registration

(2) Where a business is carried on in two or more different premises, each premises on which the business is carried on shall be registered in accordance with this Law.

7. The statement required under Section 6 of this Law shall be signed:

Signing of Statements

(a) in the case of an individual, by him;

(b) in the case of a company either by a Director, Secretary, manager or Principal Representative thereof; and

(c) in the case of a firm either by all the individuals who are partners, or by a Director, the Secretary or the Principal Representative, as the case may be, of each company which is a partner, or by an individual who is a partner; and

(d) in any case under paragraph (b) or (c) above the signature shall be verified by the signatory upon a declaration made by him in accordance with this Law.

8. An application under this Law shall be made:

Time for Registration

- (a) in the case of an existing business, within twenty eight days from the date of commencement of this Law; and
 - (b) in any other case, within twenty one days of the commencement of the business.
- 9. The Registrar may on application being made to him in that behalf extend the time for registration if he is satisfied that there are grounds in the application to justify such extension. Extension of Time for Registration
- 10. Whenever a change is made or occurs in any of the particulars registered in respect of any company, firm or individual, the person or persons authorised by Section 7 to sign statements of particulars required by this Law to be registered in respect of the company, firm or individual shall within fourteen (14) days after the occurrence of such change, furnish by sending through post or delivering to the Registrar a statement in writing as in Form C of the First Schedule to this Law, specifying the nature and the date of the change, the statement shall be signed by the required signatories and, where necessary, verified in like manner as in Section 7. Change of particular registered in respect of any company, firm or individual
- 11. (1) The Registrar may on application made in Form C of the First Schedule to this Law, and upon the payment of the prescribed fees by a company, firm or individual, correct any error in any particulars registered by him under this Law; such application shall be signed and where necessary verified in like manner as the statement required on registration. Correction of Errors
Form C
First Schedule
 - (2) Where the Registrar refuses an application made under sub-section (1) he shall within fourteen (14) days of the receipt of such application, in writing notify the company, firm or individual of such refusal.
 - (3) Any person aggrieved by the refusal of the registrar to correct any error may within fourteen (14) days from the receipt of the notification of such refusal, appeal to the Commissioner in writing against the refusal and the Commissioner's decision on the matter shall be final.
- 12. (1) On receiving a statement made in pursuance of section 6 in relation to any business premises and on payment by the applicant of the fees prescribed in the Third Schedule, the Registrar shall file the said statement and shall send by post or deliver to the company, firm or Filing of Statements and
Certificates of Registration

individual furnishing such statement, a certificate in respect of those premises duly signed by him.

- (2) The certificate shall be in the form prescribed in the Second Schedule.
- (3) A duplicate or counterpart of a certificate issued under sub-section (1) shall be preserved in the office of the Registrar.
- (4) The Registrar may upon the request in writing by any person and upon the payment of the prescribed fees, issue:
 - (a) a certified copy of a certificate of registration the original of which had been issued to such a person; or
 - (b) a certified copy of any application for registration of business premises made by such person.
- (5) The certificate referred to in sub-section (1) of this section or a certified copy thereof shall be kept or exhibited in a conspicuous position at the business premises of the company firm individual place of residence.

13. A certificate issued in accordance with this Law shall be prima facie evidence that the business premises to which it relates are duly registered under this Law.

Certificate as Evidence of
Registration

14. (1) The Registrar shall keep a register of all business premises registered under this Law.

Register of Business
Premises

- (2) The register shall contain the date of registration, the description and address of the business premises, the name of the company, firm or individual whose business is carried on by the company, firm or individual on those premises.

15. (1) If any company, firm or individual whose business premises are registered under this Law:

- (a) ceases to carry out business; or

Cessation of Business and
Removal of Name from
Register or Cessation of
Business on Registered
Premises and Substitution
with New Business
Premises

- (b) ceases to carry on business on the registered premises:

it shall be the duty of the person who may sign a statement under Section 7 or, where he is dead, his personal representative, within one month after ceased to carry out business or ceases to carry on business on the registered premises, as the case may be, to send by post or deliver to the registrar a notice, as in Form D of the First Schedule to this Law, of the cessation of business, or as the case may be of the cessation of business on the registered premises and the address of the new business premises.

- (2) Where the Registrar is satisfied that a company, firm or individual:

- (a) has ceased to carry on business; or
- (b) has ceased to carry on business on the registered business premises,

he shall in the case of paragraph (a) remove the name of the company, firm or individual from the register and in the case of paragraph (b) substitute new business for the registered premises.

- 16. (1) Any person may, at all reasonable times inspect the register of documents filed by Registrar on payment to the Registrar of the prescribed fee.
- (2) The Registrar shall give a certified copy of an entry in the register or of any field document, other than a certificate, to any person applying thereof on paying the prescribed fee.
- (3) A certified copy of the certificate or any entry in the register or of any field document shall in all legal proceedings whether civil or criminal be received in evidence without further or other proof.

Inspection of Register
and Copies or Entries in
Register

- 17. The Registrar may require any person to furnish him with such particulars as it appears necessary for the purpose of this Law or for the purpose of ascertaining whether any business premises registrable under this Law are registered, and if he is satisfied from any enquiries that a registrable business premises

Duty to Furnish
Particulars

has not been registered, he shall proceed to require the premises to be registered in the manner provided by this Law.

18. (1) The Commissioner may designate such persons in the Ministry to be inspectors for the purpose of this Law. Inspectors
- (2) It shall be the duty of an Inspector, within his area of operation:
- (a) to visit every registered business premises to ensure that the provisions of this Law are being complied with and to report to the Registrar any contravention or disregard thereof;
 - (b) to ascertain whether any business premises registrable under this Law are not registered and report to the Registrar the existence of such premises and the fact that they have not been registered;
 - (c) to carry out such other duties as the registrar or the Commissioner may assign to him.
19. An Inspector may at all reasonable times during the hours of 7 o'clock in the morning and 6 o'clock in the evening enter upon any business premises in the course of the performance of his duties under this Law. Powers of Inspectors
20. (1) An Inspector shall at all times in the course of his lawful duties carry his Identity Card. Identity of Inspectors
- (2) The production by the Inspector of his Identity Card shall for all purposes be sufficient evidence of the authority of the Inspector.
21. (1) (a) If any company, firm or individual whose business premises are required to be registered under this Law fails or neglects to register such premises in the manner and within the time specified by this Law, the company or every partner in the firm or individual as the case may be, shall be guilty of an offence and liable on conviction to a fine of not less than Twenty thousand Naira (₦20,000.00) and thereafter shall be liable to a fine of not less than one thousand Naira (₦1,000.00) for every day that Offences

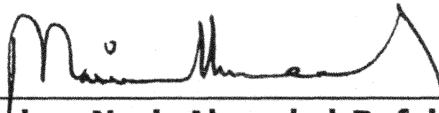
the default continues until the premises are registered.

- (b) if any person required by the Registrar to furnish any particulars under section 17 refuses or fails to furnish those particulars or to furnish them within the time or in the manner specified by the registrar, he shall be liable on conviction to a fine of Two Thousand Naira. (₦2,000.00).
 - (c) if any company, firm or individual fails or neglects to notify the registrar of:
 - (i) a cessation to carry on business; or
 - (ii) a cessation to carry on business on any premises, every person liable under section 15 to notify the registrar of such cessation shall be guilty on conviction to a fine of Two Thousand Naira (₦2,000.00).
 - (d) if any statement required to be furnished under this Law contains any matter which is false to the knowledge of any person signing it, that person shall be guilty of an offence and liable on conviction to a fine of Fifty Thousand Naira (₦50,000.00) or imprisonment for three (3) months or both.
- (2) Any person who with intent to defraud, alters, erases or mutilates a certificate issued under this Law shall be guilty of an offence and liable on conviction to a fine of not less than One Hundred Thousand Naira (₦100,000.00) or imprisonment for six (6) months or both.
 - (3) Any person who impersonates the holder of a certificate issued under this Law shall be guilty of an offence and liable on conviction to a fine of not less than Two Hundred Thousand Naira (₦200,000.00) or imprisonment for six (6) month or both.
 - (4) The court convicting any company, firm or individual under this section, may in addition to any penalty, which it is empowered to impose, order the company, firm or individual to do, or to refrain from doing, anything under

this Law, which he has failed, refused, neglected to do and/or has persisted in doing, in contravention of any provisions of this Law.

22. The Commissioner may make regulation prescribing all matters which by this Law are required or authorised to be prescribed including fees for registration under this Law or which are necessary or convenient for giving effect to the provisions of this Law Regulations
23. Unless any regulations are made under section 22 prescribing otherwise, there shall be paid annually for the registration or renewal of registration, of business premises registrable under this Law and classified therein the fees set out in the Third Schedule. Fees set out in the Third Schedule
24. Any Court of competent jurisdiction in the State shall try the offender and impose such fine and imprisonment as provided in this Law. Jurisdiction
25. The Kaduna State Registration of Business premises cap 129 Laws of Kaduna State 1991 as amended is hereby repealed. Repeal

DATED AT KADUNA this^{29th}..... day of^{May}..... 2019


Malam Nasir Ahmad el-Rufai,
Governor, Kaduna State.

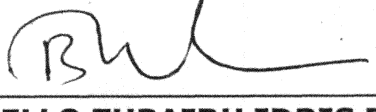
EXPLANATORY NOTE

(This note is not part of this Law and has no legal effect)

The purpose of this Law is to establish a Registry in the Ministry of Commerce and Industry charged with the responsibility of the Registration of Business Premises in Kaduna State.

This printed impression has been carefully compared with the Bill which has passed the Kaduna State House of Assembly and found to be true and correctly printed copy of the said Bill.


HON. AMINU ABDULLAHI SHAGALI
(Speaker)


BELLO ZUBAIRU IDRIS Esq.
(Clerk to the Legislature)

SCHEDULE I
FORM A
APPLICATION FOR REGISTRATION OF A BUSINESS PREMISES
(Registration of Business Premises Law 2019)
ONE FORM FOR EACH BUSINESS PREMISES

PART A

1. NAME OF COMPANY/FIRM/PARTNERSHIP/ENTERPRISES:

2. REGISTERED HEAD OFFICE:

3. DATE OF INCORPORATION/REGISTRATION:
 (Please attach photocopy of Registration Certificate)

4. NATURE OF BUSINESS:

5. ADDRESS OF PREMISES TO BE REGISTERED (TOWN, STREET, IDENTIFICATION NO. AND P.O. BOX)

6. (a) NAMES OF DIRECTORS/PARTNERS/PROPRIETOR:

(i)
 (ii)
 (iii)
 (iv)
 (v)
 (b) CONTACT PERSON:
 (i)
 (ii)
 (iii)
 (iv)
 (v)

7. TIN NO:

PART B

(For Ministry of Commerce, Industry and Tourism)

All examinations and documentations completed. The premises qualifies/do not qualify for registration, and is duly entered in the Register of Premises.

Receipt No. Amount..... Date.....

Name..... Signature/Date..... Position.....

(APPROVAL)

Issuance of Certificate of Registration of Business Premises is hereby approved/not approved this day of 20.....

REGISTRAR OF BUSINESS PREMISES

FORM B

DEMAND NOTICE ON BUSINESS PREMISES REGISTRATION/RENEWAL

Pursuant to the provisions of Section 88 to 90 of the First Schedule of the Kaduna State Tax (Codification and Consolidation) Law 2019, and Taxes and Levies (Approved List for Collection) Act, Demand Notice is hereby served in respect of Business Premises Registration/Renewal for your business as computed below:

Year	20.....	20.....	20.....	20.....	Total
Amount Assesses					
Penalty/Interest (if any)					
Total Amount Due					

2. You are to pay the amount due totaling ₦..... within two weeks (14 working days) into any of the Internally Generated Revenue (IGR) Account with the approved collection Banks.

Note: No cash payment to any officer of the Ministry.

Thank you.

Registrar of Business Premises

For: Hon. Commissioner.

FORM C

[For changes or errors that may occur in particulars of a Company/Firm]

PART A

1. NAME OF COMPANY/FIRM.....
2. ADDRESS OF COMPANY/FIRM.....

PART B

1. NATURE OF CHANGE/ERROR.....
[Here state the nature of change/correction you wish to make]
2. PRESENT INFORMATION/ERROR.....
3. PROPOSED CHANGE/CORRECTION.....

PART C

1. NAME OF APPLICANT.....
2. POSITION IN THE COMPANY/FIRM.....
3. SIGNATURE & DATE.....

FORM D

[For Cessation of Business or Cessation of Business on Registered Premises]

PART A

1. NAME OF COMPANY/FIRM.....
2. ADDRESS OF COMPANY/FIRM.....

PART B

1. REASON FOR CESSATION.....
[In the case of Cessation of Business]
2. ADDRESS OF THE NEW BUSINESS PREMISES.....
[In the case of Cessation of Business on Registered Premises]

PART C

1. NAME OF APPLICANT.....
2. POSITION IN THE COMPANY.....
3. SIGNATURE & DATE.....

SCHEDULE II

CERTIFICATE OF REGISTRATION

I hereby certify that the Business Premises situated at.....

.....

Which.....

(State Business name of Company/Firm/Enterprises/Individual)

Is carrying on business has this day been registered in accordance with the
Registration of Business Premises (Law 2019. The nature of Business (es) carried on
the Business Premises is/are.....

.....

DATED AT this day of 20.....

Valid for year.....

REGISTRAR OF BUSINESS PREMISES

SCHEDULE III
RATES ON BUSINESS PREMISES REGISTRATION/ANNUAL RENEWAL (2019)

	Category Description	Registration Form (N)	Kaduna Town and Environs		Zaria and Kafanchan Towns		Other Areas	
			1 st Registration (N)	Annual Renewal (N)	1 st Registration (N)	Annual Renewal (N)	1 st Registration (N)	Annual Renewal (N)
A	Sole Ownership/Partnership Restaurants Provision Store Hair Saloon Sole Ownership Bookshops Video Service and Rental Shop Business Centres Chemists Motorcycle Spare Part Sellers Motor vehicle Spare Part Sellers	500.00	7,000.00	5,000.00	5,000.00	3,000.00	2,000.00	1,500.00
B	Corporate Entities Restaurants Provision Store Hair Saloon Video Service and Rental Shop	500.00	8,000.00	6,000.00	6,000.00	4,000.00	3,000.00	2,000.00
C	Sole Ownership, Manufacturing Outfits (Sole Ownership), Mechanical and Electrical Workshops, Beauty Shops, Day Care/Nursery Schools, Beer Parlour, Business Centres, Corporate Bookshops, Video/Cinema Viewing Houses	500.00	10,000.00	8,000.00	8,000.00	6,000.00	4,000.00	3,000.00
D	General Contracting Enterprises/Ventures, Advertising Agencies, Sole Ownership Printing Press, Chartered Accounting Firms, Law Firms, Insurance Brokers, Management Consultants, Motorcycle Spare Parts Dealers, Estate Surveyors, Engineering Consultants, Pharmacy Shops/Clinics Stock Brokers, Building Consultants, Other Consultants, Motor Spare Parts Dealers, Private Primary Schools, Motor Cycle Dealers, Electrical Dealers, Furniture Makers (Sole Ownership)	500.00	15,000.00	10,000.00	10,000.00	8,000.00	5,000.00	4,000.00

E	General Contracts (Limited Liability Co.) Pure Water Producers, Yoghourt Producers, Bakery & Confectionaries	500.00	20,000.00	15,000.00	12,000.00	10,000.00	7,000.00	5,000.00
F	Recreational Houses & Clubs, Petrol Filling Stations, Lodger Houses and Guest inn, Corporate Printing Press, Private Hospitals, Private Secondary Schools Sole Ownership Transporters, Medium Size Manufacturing Companies, Medium Size Construction Companies, Quarry Operators, Clearing and Forwarding Companies/Agencies, General Distributors, Micro Finance Operators	500.00	25,000.00	20,000.00	20,000.00	15,000.00	10,000.00	6,000.00
G	Travel Agencies, Public Auctioneers, Newspaper Houses, Publishing Companies, Corporate Transport Companies, Large Super Markets, Hotels, Motels and Tourism Companies, Agricultural Produce Processing Marketing, Farm Equipment and Input Marketing Companies, Furniture Companies, Dish and Cable Satellites Services Companies,	500.00	30,000.00	25,000.00	25,000.00	20,000.00	15,000.00	10,000.00
H	Motor Vehicle Dealers and Distributors, Insurance Companies, Estate Developers, Private Television & Radio Stations, Markets and Plaza Malls, (To be registered by Owners or Managers). Telecom Service Masts each	500.00	30,000.00	25,000.00	25,000.00	20,000.00	15,000.00	10,000.00
I	Bottling companies, Textile companies, Large construction and Large Manufactures Major Engineering companies, Fertilizer Production Companies, Communication Companies, Petroleum Refining Companies, Major Manufactures of all Goods, Vehicle Assembly Companies, Airline & Air Operators. Banks & Finance Houses	500.00	100,000.00	80,000.00	50,000.00	30,000.00	25,000.00	20,000.00
J	Appraisal:							

	Industrial (Large)	A	500,000.00						
		B	400,000.00						
		C	200,000.00						
		D	100,000.00						
		E	50,000.00						
		F	20,000.00						
	Commercial: (Large) (Small)	A	100,000.00						
		B	70,000.00						
		C	50,000.00						
		D	30,000.00						
		E	20,000.00						
		F	15,000.00						