



Nasarawa State of Nigeria

Gazette

Published by Authority

No. 6

LAFIA – 21st June, 2018

Vol. 21

Nasarawa State Legal Notice No. 6 of 2018

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The following is published as supplement to this Gazette:-

N.S. Legal Notice No. 6 of 2018. – A Law To Provide For Environmental Degradation Control and Revenue Collection Law 2018.

Printed and Published by the Government Printer, Lafia, 0913/500

Annual subscription: Nigeria N1,000.00; Overseas, N2, 500.00; post free; Present issue (including supplement) N250.00 per copy; Application for the purchase of Gazette and other Publications should be addressed to the Government Printer, Lafia. Remittances should be in Money or Postal Order, crossed and made payable to the Government Printer, Lafia, Postage Stamps are NOT acceptable.

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**A LAW TO PROVIDE FOR ENVIRONMENTAL DEGRADATION
CONTROL, ADMINISTRATION AND THE COLLECTION OF
INTERNAL REVENUE DUE TO THE STATE THROUGH THE
MINISTRY OF ENVIRONMENT AND SOLID MINERALS AND
FOR PURPOSES CONNECTED THEREWITH.**



LEGAL NOTICE NO. 6 OF 2018

SECTION:

Enacted by Nasarawa State House of Assembly and by the authority of
same as follows; Enactment.

1. This law may be cited as the Environmental Degradation Control and Revenue Collection law, 2018 and shall come into effect on the 25th day of April, 2018 Citation and Commencement.

2. In this law- Interpretation

“**Authorized Officer**” means any person employed in the Ministry of Environment and Solid Minerals or the action committee of the Ministry on Environment.

“**Book**” includes any register, document or other records of information and any account or accounting records however compiled, recorded or stored whether written or printed from or Micro-film, digital magnetic or electronic form or otherwise;

“**Commissioner**” includes the Commissioner charged with responsibility for matters relating to Environment and Solid Minerals or other commissioners for a particular Ministry referred to in this law;

“**Consultants**” include accountants, legal practitioners or any other recognized professional that has been certified by the Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria

or other relevant professional bodies in Nigeria, as the case may be; or any company incorporated with objects in revenue generation, taxation or related matters;

“**Document**” includes any record or information, supporting accounts and accounting records, including reports or correspondence or memorandum or minutes of meetings, however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic, electronic or optical form or otherwise and all type of information stored in computers and any other similar equipment;

“**Government**” means the Government of Nasarawa State and shall include all Local Government Councils and Development Areas;

“**Governor**” means the Governor of Nasarawa State;

“**Member**” means a member of the Action Committee on Environment of the Ministry and includes the Chairman;

“**Ministry**” means the Ministry charged with the responsibility for matters relating to Environment and Solid Minerals;

“**Officer**” means any person employed in the Ministry or its Action Committee on Environment;

“**Person**” includes a company or body corporate and any unincorporated body or persons;

“**Revenue Collector**” means a duly authorized officer of the Ministry or its action Committee on Environment;

“**State**” means Nasarawa State of Nigeria;

“**Tax**” includes any duty, levy or revenue accruable to the Government in full or in part under this law, or any other enactment;

“**Taxable Persons**” includes an individual or body or individuals, family, corporation sole, trustee or executor or a person who carries out in a place in Nasarawa State an economic activity; exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade or business affecting the environment; or person or agency of government acting in that capacity.

“**Standards**” include best practices, policies and prevailing regulations regarding environmental protection in Nigeria.

3. (1) There shall continue to be in the service of the government of Nasarawa State, a Ministry of Environment and Solid Minerals (hereinafter called the Ministry)
- (2) The Ministry comprising of its Commissioner, Permanent Secretary, Directors, Heads of Parastatals and the General Staff thereof shall in addition to its other established functions and duties continue to be charged with the protection of the environment in Nasarawa State, suppress to the barest minimum the degradation and impairment of the environment by the activities of persons, corporate bodies or others carrying out economic activities anywhere in the state.
- (3) The Commissioner shall set up and maintain an action Committee which shall include the Directors of Climate Change, Forestry and Wildlife, Flood and Erosion control and Mineral Resources to be charged with specific functions of observing the environmental conditions, degradations and or exploitations everywhere in the State with special points of reference that shall include:
- (a) Providing general policy guidelines regarding the protection of the Environment and supervising the implementation of such policies;
- (b) Ensuring the effective and optimum collection of all revenue, including levies and penalties due to the Government under the relevant Federal and State laws pertaining to the environment; and accounting for the revenues collected from sources as prescribed in the schedule to this law.

Ministry's control over environment and other related functions.

- (c) Accounting for all revenues collected by it and with or by or other committees/ parastatals under the Ministry from sources as prescribed in the schedule to this law;
 - (d) Recommending and imposing discipline on specialist environment employees or Consultants of the Ministry of Environment and Solid Minerals making for such employees training from time to time to enhance the workings of environmental protection in the state.
 - (e) Making Recommendations to the Commissioner regarding the terms and conditions of the employment and remuneration of specialist environment staff and or Consultants to the Ministry for the purpose of implementing and enforcement of the provisions of this law.
 - (f) Recommending to the Commissioner, the appointment of Tax/Revenue Practitioners, Consultants, and Chartered Accountants, legal practitioners as monitoring agents or prosecutors of defaulters to enhance their functions under this law; and
 - (g) Doing such other things as are necessary to ensure the efficient performance of their functions and that of the generality of the Ministry of Environment and Solid Minerals under this law;
4. (1) For the purpose of carrying out the functions set out in section 3 sub-section (3) above, the committee shall be guided by the Policies, Rules, Regulations, Standards and Best Practices that may be set out by the Ministry of Environment and Solid Minerals from time to time.
- (2) The committee may engage the services of agents, consultants and or advisers from time to time in carrying out any of its functions under this law.

Committee to be guided by Policies, rules and regulations.

(3) The Committee may collaborate with Law Enforcement Agents, Neighborhood Associations and other such organizations in carrying out its functions.

5. (1) (a) Every person in Nasarawa State whether carrying out economic activity, exploiting tangible or intangible property and or with the purpose of obtaining income, there from by way of trade or business, shall refrain from blatant degradation of the environment.

Environmental responsibilities, offences and penalties.

(b) Every person in Nasarawa State carrying out any form of economic activity as stated in section 5(1) (a) above shall ensure optimum sustenance of standards in maintenance and protection of the environment and natural resources of the state.

(c) No person shall discharge, or cause or permit the discharge of obnoxious, toxic or poisonous waste, sewage effluents, liquid waste, etc to be discharged into any drain or drainage system, gorges, water courses, channels or any part thereof except at such places designated by relevant authority, ministry or their agencies.

No person shall cause atmospheric pollution whether by extensive bush burning, rubber and plastic garbage like tyres, etc., contributing to the depletion of the ozone layer from the state.

Every person carrying out economic activity in the state as stated in section 5(a) above shall use dust bins to be approved and provided by the ministry or its agent(s) for the collection of refuse in offices and or commercial vehicles.

*NO Dumping of waste
or discharge of any
waste.*

- (2) (a) No person shall dump waste or discharge any waste be it domestic, industrial and commercial or discharge vehicle spare parts, tyres along high ways, channels, roads, gutters, gorges, vacant land, directly or through private operator except at designated places.
- (b) It shall be the duty of the ministry or any authorized agencies to designate certain places as refuse dumps or provide refuse dump containers at such designated places.
6. (1) Any person who contravenes the provisions of section 5 (1) (c) shall be guilty of an offence and liable on conviction of a fine of N10, 000.00 for individuals and N50, 000.00 for body corporate or term of 6 months imprisonment or both; where the default subsist, the individual offender shall be liable to an additional fine of N1, 000.00 for every day and N5, 000.00 for corporate bodies.
- (2) Any person who fells a Tree anywhere in Nasarawa State whether for timber or any other purpose without first obtaining written approval of the Ministry shall be guilty of an offence and punishable as provided in this section.
- (3) It shall be lawful for all public servants and students of all secondary institutions to plant a tree and nurture it every year.
- (4) It shall be lawful for every Local Government and Development Area in the State to plant and nurture at least two hectares of land with trees every year.
- (5) Whoever cut one tree must plant at least five others (tree seedlings) in replacement.

7. Any person who: -

(1) (a) Obstructs, hinders, molests or assaults any person or authorized officer in the performance of function or the exercise of any power under the law; or

Obstruction of an Officer.

(b) Does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distress; or

(c) Rescues, damages, or destroys anything so liable to seizure or removal of distress or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distress; or

(d) Prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues such person so arrested; commits an offence and shall be liable on conviction to a fine not exceeding Two Hundred Thousand Naira (N200, 000.00) or imprisonment for a term not exceeding three years or both.

(2) Any person who;

a) Counterfeits or falsifies any notice or document which is required by or for the transaction of any business under this law or any law being administered by the ministry; or

Falsification of document.

b) Knowingly accepts, receives or uses any document so counterfeited or falsified; or

c) Alters any such notice or document after it is officially issued; or

d) Counterfeits any seal, Signature, initials or other mark of, or used by any officer for the verification of such a purpose relating to revenue, or

- e) Being an employee of the Ministry, initiates, connives or participates in the commission of any of the offences in paragraphs (a) of (d), commits an offence and shall be liable on conviction to a fine of Five Hundred Thousand Naira (N500,000.00) or to imprisonment for a term of three (3) years or both,
 - f) Any person who not being a revenue collector holds himself out as one and attempts to collect any revenue due to the state under this law shall be guilty of an offence and be liable on conviction to a fine of Five Hundred Thousand Naira (N500, 000.00) or imprisonment for three (3) years or both and any amount collected by him shall be forfeited to the State Ministry of Environment and Solid Minerals.
- 8.**
- (1) Any person who contravenes any provisions of the law which no specific penalty is provided, commits an offence and shall be liable on conviction to a fine of Fifty Thousand Naira (N50,000.00) or imprisonment for a term of not exceeding one year or both
 - (2) Where an offence under this law is committed by a body corporate or firm or other association or individuals; -
 - a. Every Director, Manager, Secretary or other similar officer of the body corporate, or
 - b. Every partner of the firm; or
 - c. Every person concerned in the management of the association; or
 - d. Every person purporting to act in any capacity as aforesaid commits an offence and shall be liable to be proceeded against and punished for the offence in like manner as if he

*Legal proceedings
etc*

himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

- 9.** (1) Any amount due by revenue under this law shall constitute a debt due to the state and may be recovered by a civil action brought by the Ministry. Recovery of revenue
- (2) Where any revenue has been short-levied or erroneously repaid, the person who should have paid the amount short levied or to whom the repayment has been erroneously been made, shall on demand by the authorized officer, pay the amount short levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were revenue to which the person to whom the amount was so short-levied or erroneously repaid were liable.
- (3) The Ministry shall take all necessary measures to assistance relevant law enforcement agency in the investigation and prosecution of any offence under this law.
- (4) The Ministry may co-opt the assistance and cooperation of law enforcement agencies in the discharge of its duties under this law and may engage external solicitors.
- 10.** Any criminal proceedings under this law shall be by or with the consent or fiat of the Attorney General of the state. Criminal Proceedings.
- 11.** (1) The Chief Judge of the State shall designate magistrate and or area court as fixed environment protection and revenue court. Revenue Court
- (2) The court shall have original jurisdiction over all offences, civil or criminal under this law.
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- (3) The practice and procedure of the court shall be in conformity with the ones obtainable in magistrate and area courts in the state, provided that such practice and procedure may be subject to modifications to give full effects to the provisions of this law.
- (4) Appeals from the decision of the courts shall lie to the high court of the state, and the practice and procedures for appeals as provided for in the civil and criminal procedure rules/code applicable to the state shall be invoked.
- 12.** The Ministry or its authorized officers, shall in appropriate cases, issue or cause to be issued, pre-action, abatement, demand or other notices to relevant persons under this law and same shall have been issued and the deadline neglected before considering any person to be in default of any provision of this law and liable to prosecution.
- 13.** Sensitization of the general public on the provisions of this law may be carried out by the Government of Nasarawa State, the Ministry of Environment and Solid Minerals, its authorized agent(s), or consultants by way of workshops, seminars, symposia etc. *Miscellaneous.*
- 14.** If the provision of any other state law for the charging and collection of revenue are inconsistent with the provisions of this law, the provisions of this law shall prevail and the provisions of that other law shall, to the extent of its inconsistencies, be void.
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SCHEDULES Section 3 (3) (b) of this law.

A: REVENUE FOR FOREST RELATED ACTIVITIES

S/NO	FEE	RATE	REMARK
1.	Logging Permit (Plantation)	Min ₦ 4,000.00 Max ₦ 7,000.00	Per tree
2.	Logging Permit (open forest)	₦ 8,000.00	After 2 weeks
3.	Registration of Timber Contractors	₦ 50,000.00	Per annum
4.	Renewal of license for Timber Contractors	₦ 30,000.00	Per annum
5.	Pass Hammering of Timber	₦ 5,000.00	Per annum
6.	Registration of Charcoal Contractors	₦ 50,000.00	Per annum
7.	Renewal of License of Charcoal Contractors	₦ 30,000.00	Per annum
8.	Registration of Firewood Contractors	₦ 25,000.00	Per annum
9.	Renewal of license of Firewood Contractors	₦ 15,000.00	Per annum
10.	Furniture show room	₦ 10,000.00	Per annum
11.	Furniture Makers (carpenters)	₦ 5,000.00	Per annum
12.	Agroforestry (Taungya Farming)	₦ 5,000.00	Per Hectre
13.	Saw mills (Timbersheds)	Min ₦ 15,000.00 Max ₦ 100,000.00	Per annum
14.	Farm inspection	Min ₦ 4,000.00 Max ₦ 10,000.00	Per annum

B: ENVIRONMENTAL REVENUES (POLLUTER PAY PRINCIPLE)

S/NO	FEE	RATE	REMARK
1.	Fee on electronic garbage for computer repairs	₦ 7,000.00	Per annum
2.	Fee on electronic garbage for handset repairers	₦ 5,000.00	Per annum
3.	Fee for emission of CFCs for repair of refrigerators/ACs	₦ 5,000.00	Per annum
4.	Green tax for sale of pesticides, herbicides and fungicides	₦ 5,000.00	Per annum
5.	Fee for light intensity for LED electronic bill board	Max ₦ 1,000,000.00	Per annum
6.	Ecological fee for simple masts in Banks, Business buildings	₦ 100,000.00	Per annum
7.	Pollution fee (Gaseous emission) for big generators (Banks/Hotels/Filling Stations)	₦ 60,000.00	Per annum
8.	Pollution fee (Gaseous emission) for generators (Bakeries, Block industries, rice mills etc)	₦ 20,000.00	Per annum
9.	Pollution (Gaseous emission) small generators (shops, salons etc)	₦ 6,000.00	Per annum
10.	Pollution fee (Gaseous emission) on motorcycles	₦ 6,000.00	Per annum
11.	Pollution fee (Gaseous emission) from commercial vehicles	₦ 25,000.00 per vehicle	Per annum
12.	Ecological fee for petroleum products	₦ 10,000.00 per pump	Per annum
13.	Underground water pollution fee for underground tanks	₦ 5,000.00 per tank	Per annum
14.	Disposal of harmful/toxic products on land or water	₦ 100,000.00 or Imprisonment	Per annum
15.	Non compliance fee for non-participation in Monthly Sanitation Day	₦ 5,000.00	Per annum
16.	Fee for pollution of underground water in motor/tipper/trailer garages	Min ₦ 5,000.00 Max ₦ 20,000.00	Per annum
17.	Fee for air pollution/CFC release	₦ 5,000.00	Per annum
18.	Ecological fee for installation of new masts	₦ 250,000.00	Once payment
19.	Radioactive hazard & convulsion fee for GSM masts	₦ 100,000.00 per mast	Per annum
20.	Susceptibility fee for fibre optical cable laying	₦ 1,000.00 per metre	Once payment

C: MINERAL REVENUE

S/NO.	FEE	RATE	REMARK
1	Fee for crushing, extraction, cutting and polishing of rocks	Min. ₦ 500,000.00 Max. ₦ 1.5m	Per Annum
2	Fee for haulage of quarried rock products	Min. ₦ 15,000.00 Max. ₦ 20,000.00	Per truck
3	Fee for haulage of sharp sand, gravels and laterite	Min. ₦ 500.00 Max. ₦ 1,000.00	Per truck
4.	Development Levy for mineral vendors	Min. ₦ 10,000.00 Max. ₦ 50,000.00	Per mineral (Type)

SURFACE RENT

S/NO	MINERAL TYPE	CHARGEABLE RATE PER CADASTRE UNIT (₦) PER ANNUM
A. Metallic Minerals		
1.	Tantalite	₦ 30,000.00
2.	Cassiterite	₦ 30,000.00
3.	Columbite	₦ 30,000.00
4.	Lead (Galena)	₦ 20,000.00
5.	Wolframite	₦ 10,000.00
6.	Zine	₦ 10,000.00
7.	Chalcopyrite (Copper)	₦ 10,000.00
8.	Bauxite	₦ 10,000.00
9.	Iron Ore	₦ 10,000.00
10.	Molybdenum	₦ 5,000.00
11.	Manganese	₦ 5,000.00
12.	Lithium	₦ 5,000.00
13.	Rutile	₦ 2,000.00
14.	Bismuth (Silver)	₦ 2,000.00
15.	Zircon Sand	₦ 50,000.00
16.	Monazite	₦ 1,000.00

B. Industrial Minerals		
17.	Barite	₦ 10,000.00
18.	Marble	₦ 10,000.00
19.	Gypsum	₦ 10,000.00
20.	Limestone	₦ 5,000.00
21.	Mica	₦ 1,000.00
22.	Feldspar	₦ 5,000.00
23.	Laterite	₦ 5,000.00
24.	Sand	₦ 5,000.00
25.	Kaolin	₦ 5,000.00
26.	Phosphate	₦ 5,000.00
27.	Shale	₦ 1,000.00
28.	Clay	₦ 1,000.00
29.	Bentonitic Clay	₦ 10,000.00
30.	Diatomite	₦ 5,000.00
31.	Silica/Glass Sand	₦ 2,000.00
32.	Soda Ash (Trona)	₦ 2,000.00
33.	Talc	₦ 1,000.00
34.	Sand (Yashi)	₦ 5,000.00
35.	Bitumen/Tar Sand	₦ 10,000.00
36.	Quartzite	₦ 5,000.00
C. Gem Minerals (Precious Stones)		
37.	Ruby	₦ 50,000.00
38.	Beryllium (Emerald)	₦ 50,000.00
39.	Beryllium	₦ 50,000.00
40.	Beryllium (Heliador)	₦ 50,000.00
41.	Tourmaline	₦ 40,000.00
D. Gem Minerals (Semi-Precious Stones)		
42.	Topaz	₦ 10,000.00
43.	Amethyst	₦ 10,000.00
44.	Crystal Quartz	₦ 5,000.00
E. Precious Metals		
45.	Gold	₦ 50,000.00
F. Mineral Fuel		
46.	Coal	₦ 5,000.00
G. Exploration License (EL)		
47.	Each Holder of Exploration License shall pay N2,000 per Cadastre Unit (CU) as levy	

This printed impression (**Environmental Degradation Control and Revenue Collection Law 2018**) has been carefully compared by me with the Bill, which has been passed by the Nasarawa State House of Assembly and is found by me to be a true and correct copy of the Bill.

EGO MAIKEFFI ABASHE
Clerk of the House
Nasarawa State House of Assembly

I assented this 25th day of April, 2018

UMARU TANKO AL-MAKURA
Governor
Nasarawa State of Nigeria
