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Frequently Asked Questions on Land Use Charge

Do you know what land use charge is?

Land use charge is an Ekiti State property tax backed by the Ekiti State land use charge law, Law No.3 of 2013.

LUC is a consolidation of Tenement Rate, Ground Rent and Neighbourhood Improvement Levy.

When was LUC enacted?

LUC was duly passed into law on 17th of October 2013. It was officially known as Ekiti State land use charge law No.3 of 2013. Hence, this is not a new form of tax.

What is LUC based on?

LUC shall be payable in respect of all real estate property situated in Ekiti State, which are either (1) A parcel of land or (2) A parcel of land with improvement expect those exempted under the law.

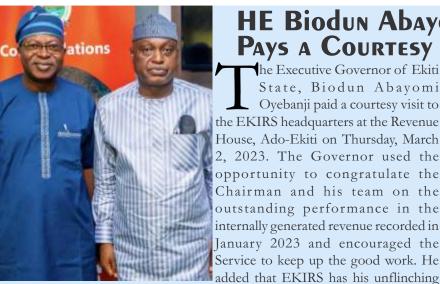
Who pays the land used charge?

- 1. Owner of property
- 2. Lease of Property/Tenant/ Occupier- who then looks up to the property owner for reimbursement from any money due to him/her.

How often is LUC payable?

LUC is an annual tax.

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HE Biodun Abayomi Oyebanji Pays a Courtesy Visit to EKIRS

he Executive Governor of Ekiti support. The Chairman in his response the EKIRS headquarters at the Revenue further. House, Ado-Ekiti on Thursday, March 2, 2023. The Governor used the opportunity to congratulate the Chairman and his team on the outstanding performance in the internally generated revenue recorded in January 2023 and encouraged the Service to keep up the good work. He

State, Biodun Abayomi thanked the Governor for his visit and Oyebanji paid a courtesy visit to also promised to boost the State's IGR











Newsletter

EKIRS Engages MDAs and Other Strategic Stakeholders





n a bid to increase the revenue generating capacity of Ministries, Departments and Agencies (MDAs) in the State, especially the revenue generating ones, the Ekiti State Internal Revenue Service held meetings with various Heads and Senior Accounting Officers of MDAs in order to get acquainted with the challenges confronting them and to chart a new course in the new year. It is imperative that the Service lends its technical expertise to areas in which the MDAs are deficient and collaborate with them on all fronts, block revenue leakages, use technology to automate some of their processes and collections and enhance productivity and efficiency. Proper reporting of all internally generated revenue was also highlighted to give a good representation of our performance. Meetings were also held with strategic stakeholders like the banks, the hoteliers' association and other relevant unions to ensure the smooth take off and operation of such initiatives like the consumption tax and land use charge.



Joint Tax Board Workshop on the Review and Harmonization of Taxes and Levies

r. Olusegun Ogunsanya represented EKIRS at the workshop on the "Review and Harmonization of Taxes and Levies" which also had other representatives from various Revenue Authorities and other Government Agencies in the country in attendance. The event took place on 22nd May, 2023 at Ibeto hotels, Abuja.



EKIRS Staff visit the Ondo State Internal Revenue Service

team of three comprising of the Chief Technical Adviser, (Mrs. Sade Daramola), Head - Business Assurance Group, (Mrs. Yemisi Akin-Babalola) and Head, Communications & Liaison, (Mr. Olawole Oginni) was at the ODIRS on February 1, 2023 on a fact-finding and familiarization visit preparatory to EKIRS hosting the JTB team on the Single Interstate Road Tax Sticker/Single Haulage Fee Initiative. The experience, information gathered and contact made was instrumental to the success of the workshop in Ado Ekiti.

EKIRS Hosts ICAN, Ekiti State Chapter

he Executives of the District Association of the Institute of Chartered Accountants of Nigeria (ICAN), Ekiti State Chapter led by its Chairman, Mr. Ibikunle, paid a courtesy visit to the Executive Chairman, Ekiti State Internal Revenue Service, Mr. Olaniran Olatona on Wednesday, 18th January, 2023 at its Corporate Headquarters, Revenue House, Fajuyi, Ado-Ekiti. The Ekiti ICAN Chapter Chairman, congratulated Mr. Olatona on his appointment as the Executive Chairman of EKIRS and went further to solicit the support of the Service on behalf of the Ekiti State Chapter of the professional body. In his response, Mr. Olatona thanked the Association for the visit and urged them to support the Service in creating the necessary tax awareness, enlightenment and the sensitization of the general public.







Staff Training and Participation in Professional Bodies Programmes and Conferences - ICAN, CITN

Service.

Series of trainings were held for both of the year 2023. workforce with requisite knowledge Taxation" was extensively discussed by taxation practice.

s part of the Human Capital and skills necessary for optimum tax professionals who highlighted tax started with a Performance January to ensure we started on a good tax economy as the future of taxation. Management Training for all staff. footing. The safety and security The Executive Chairman, Ekiti State This was necessitated by the need to training, fire safety training, drivers'

Development Initiative of the service delivery. Revenue officers Integrity, tax corporate governance Service, the Year 2023 kick- attached to MDAs were also trained in and transition to technology-driven

Internal Revenue Service, Mr. enhance performance and ultimately training and other workshops also Olaniran Olatona (FCA, MBA, ARPA) increase revenue by setting individual took place in February. Trainings were was a special guest of honour at the goals and objectives in order to achieve also conducted for heads of tax CITN 48th Induction Ceremony, the overall corporate objective of the stations and revenue officers on the where he gave the keynote address. central billing system at the beginning The event took place on Saturday, April 29, 2023 at the prestigious the core and support staff as everyone EKIRS also had delegates in Lagoon Hotel, Victoria Island, Lagos. has a part to play to ensure the overall attendance at the CITN 25th Annual The crux of his address centered on success of the Service. The manpower Tax Conference in May, 2023 in Abuja. integrity, technological innovations, development training was also The theme of the silver jubilee edition, continuous learning, acumen, virile conducted in batches for the staff. "Nigeria of the Future Achieving leadership, networking and This was geared towards arming the Sustainable Development through collaboration in building a sustainable



NMA Visits EKIRS Boss

he Nigeria Medical Association, Ekiti State Chapter under the leadership of its Chairman, Dr. Kayode Ariyibi paid a courtesy visit to the EKIRS Chairman, Mr. Olaniran Olatona on March 17, 2023 at its Corporate Headquarters in Ado-Ekiti. On behalf of the members of his Association, he congratulated Mr. Olatona on his appointment as the Executive Chairman, EKIRS. He likewise added that the health body needs the support of the Service. In his response, Mr. Olatona thanked the Association for the visit and described it as timely. He urged the team to see themselves as partners in progress by encouraging their members to pay their taxes regularly and promptly.

Chapter visits



he Chartered Institute of Taxation of Nigeria, Ekiti State Chapter led by its Chairman, Mr. Kayode Daniel paid a courtesy visit to the Service at its corporate headquarters at the Revenue House, Ado Ekiti, on Wednesday, May 3, 2023. The body commended the efforts of the Executive Chairman. On behalf of the members of the tax body, Mr. Kayode pledged their unwavering support for the EKIRS and also expressed their willingness to exchange ideas and innovations with the Service.



TI Embraces SIRTS/SHF Initiative



he Joint Tax Board (JTB) in embrace the initiative that is meant to put an conjunction with the EKIRS end to revenue leakages, illegal road blocks organized an engagement and and multiple taxation on our highways. sensitization workshop on the Single Participants at the event included Interstate Road Tax Sticker (SIRTS)/Single representatives from the following Haulage Fee (SHF) Initiative with Associations/Unions - ALGON, FRSC, stakeholders in Ekiti State on Tuesday, Ekiti State Mineral Resources Development March 7, 2023. The programme was held at Agency, PLAN, MATAN, NIRSAL, the Lady Jibowu Hall, Government House, NURTW, NACCIMA, NULGE, RTEAN, Ado-Ekiti. The event was an interactive one Ministry of Investment, Trade and Industry, aimed at ensuring that stakeholders are etc.

educated and enlightened on the need to

Tax Awareness and Sensitization **Campaigns on Radio**

s part of efforts to create the necessary tax awareness and sensitization in the public domain, especially for taxpayers, the Service put up a variety of adverts and jingles that ran on popular radio stations in the State. Adverts and jingles on road taxes, consumption tax, EKTIN and road setbacks, etc. were aired on popular early morning newspaper review shows across the State. This initiative was geared towards stimulating and encouraging voluntary tax compliance and prompt payment of taxes.



IGR at a Glance – YTD

Depicted below is the total revenue collected from January - June 2023.

Month	Revenue Generated
January	1,193,112,720.73
February	726,871,227.81
March	801,921,291.86
April	909,354,850.91
May	883,901,421.98
June	869,707,773.03



EKIRS Honours and Celebrates Mr. Rotimi Oke and Mr. Thomas Ajetomobi on Retirement from Active Service

The Management of the Ekiti State Internal Revenue Service paid tribute and celebrated Mr. Oke and Mr. Ajetomobi after a lifetime of meritorious service. A send-off ceremony was held on 31st May, 2023 at the Corporate Headquarters, Revenue House, Ado-Ekiti to appreciate and honour the celebrants. The Executive Chairman, Mr. Olaniran Olatona, Directors, members of staff and other wellwishers eulogized the celebrants (accompanied by their families and loved ones), on this auspicious occasion and prayed for a more fulfilling life after retirement.

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What type of property is exempted under section 7 of the Law

- a. A property owned and occupied by a religious body and purposely built and approved exclusively for public worship or religious education.
- b. Public cemeteries and burial grounds.
- c. A recognised and registered institution of educational or vocational studies certified by a Governor's appointee, who is an Executive Council member to be no profit making.
- d. Public libraries.
- e. All official palaces of recognised Obas and Chiefs in the
- f. Any property specifically exempted by the Governor of Ekiti State by notice published in the State Government Official Gazette.







