



**JIGAWA STATE GOVERNMENT
MINISTRY OF FINANCE AND ECONOMIC PLANNING**

P.M.B 7014 Dutse, Jigawa State Nigeria.

PUBLIC NOTICE

**INCENTIVES/TAX RELIEF FOR
TAX PAYERS (INDIVIDUALS AND BUSINESSES)
IN JIGAWA STATE**

In consideration of the negative effects of the Covid-19 pandemic on Small, Medium and Micro Enterprises in the State, the Jigawa State Government has approved the following incentives/Tax relief programs.

1. A tax holiday for 18 months with effect from 1st July, 2020 up to December, 2021 to all new enterprises (Business name only) and individual businesses that will come up after the Covid -19 pandemic in the State;
2. One year tax holiday (from 1st July, 2020 to 30th June, 2021) as incentive to all existing Small and Medium Scale Enterprises (Business names only) whose businesses suffered as a result of the Covid-19 pandemic;
3. All existing enterprises (business name only) and individual taxpayers in the State have an extension date of filing their returns up to 30th September, 2020.
4. Reduction of penalty and interest to one single digit number i.e. from 10% to 5% on penalty and from 21% to 9% on interest respectively, for late filing of annual returns by individual taxpayers and enterprises.
5. A50% waiver on business premises license.
6. A 50% waiver on informal sector taxpayer from 1st July, 2020 up till 31st December, 2021 as contained under 5th schedule, section 57(1) of Jigawa State Revenue (codification and consolidation) Law No. 4 of 2019 with effect from 1st July, 2020 up till 31st December, 2021.
7. A 50% waiver for ware house rent for businesses at the EPZ by Ministry of Commerce.
8. These incentives do not affect corporate bodies who are required to file their returns in respect of their employees on or before 31st January of each year.

IBRAHIM AHMED MUHAMMAD SANI
EXECUTIVE CHAIRMAN
JIGAWA STATE BOARD OF INTERNAL REVENUE

ELIGIBILITY REQUIREMENTS

- Interested firms should submit the following documents:
- a) Evidence of Certificate of Incorporation with Corporate Affairs Commission (CAC) including forms CAC 2 and CAC 7. Business Name is acceptable for Consultancy Services.
 - b) Evidence of firm's Tax Clearance Certificate (or Personal Income Tax Clearance Certificate for all Partners in case of Business Name) for the last three (3) years valid till 31st December, 2020; (2017, 2018 & 2019);
 - c) Evidence of current Pension Compliance Certificate valid till 31st December, 2020;
 - d) Evidence of current Industrial Training Fund (ITF) Compliance Certificate valid till 31st December, 2020;
 - e) Evidence of current National Social Insurance Trust Fund (NSITF) Compliance Certificate valid till 31st December 2020;
 - f) Evidence of Registration on the National Database of Federal Contractors, Consultants and Service Providers by submission of Interim Registration Report (IRR) expiring on the 31st December, 2020 or valid Certificate issued by BPP.

- A. Sworn Affidavit:
 - i. Disclosing whether or not any officer of the relevant committees of the National Productivity Centre or the Bureau of Public Procurement is a former or present Director, shareholder or has any pecuniary interest in the bidding and to confirm that all information presented in its bid are true and correct in all particulars;
 - ii. Declaring that the company is not in receivership and/or the subject of any receivership or the subject of any form of winding up proceedings;
 - iii. Declaration that none of the company's Directors has been convicted in any country for any criminal offences relating to fraud;
- b) Company's Audited Account for the last three (3) years -2017, 2018 & 2019.
- c) Evidence of financial capability to execute the project by submission of Reference Letter from a reputable commercial bank in Nigeria, indicating willingness to provide credit facility for the execution of the project when needed.
- d) Company's Profile with the Curriculum Vitae of Key staff to be deployed for the project, including copies of their academic/professional qualification;
- e) Verifiable documentary evidence of at least three (3) similar jobs executed in the last five (5) years including Letters of Awards, Valuation/Job Completion Certificates and Photographs of the projects;
- f) Companies bidding for the supply of IT equipment: evidence of accreditation by Nigerian Information Technology Development Authority (NITDA) and the Computer Professionals Registrations Council of Nigeria;
- g) For Training/Empowerment Programmes: Evidence of Firm's Registration with the Centre for Management Development;
- h) For Supply of Equipment: Letter of Authorization as representatives of the Original Equipment Manufacturers (OEMs);
- i) All documents for submission must be transmitted with a Covering/Forwarding letter under the Company/Firm's Letter Head Paper bearing amongst others, the Registration Number [RC] as issued by the Corporate Affairs Commission [CAC], Contract Address, Telephone Number [preferably GSM No.], and e-mail address. The Letter Head Paper must bear the names and nationalities of the Directors of the Company at the bottom of the page, duly signed by the authorized officer of the firm.
Please note that the Centre will carry out due diligence/verification of all the original documents mentioned above.

COLLECTION OF TENDER DOCUMENTS (GOODS & WORKS)

Interested companies [for Goods & Works] are to collect the Standard Bidding Document [SBD] from the office of the Director of Procurement of National Productivity Centre, Plot 2173, Cape Town Street, Wuse Zone 4, Abuja, on evidence of payment of a non-refundable tender fee of N10,000.00 per Lot, paid into the National Productivity Centre's Remita account in any reputable commercial bank in Nigeria. Firms bidding for Consultancy Services will not pay at this stage until after short-listing.

SUBMISSION OF BIDS FOR (GOODS & WORKS)

Prospective bidders are to submit bid for each of the Lot desired, two (2) hard copies each of the Technical and Financial bids with softcopy of financial bid only in MS Excel format, packaged separately in sealed envelopes and clearly marked as "Technical Bid" or "Financial Bid". Thereafter, put the two sealed envelopes together in a bigger sealed envelope addressed to the Director of Procurement of National Productivity Centre, Plot 2173, Cape Town Street, Wuse Zone 4, Abuja, and clearly marked with [the name of the project and the Lot number]. Furthermore, the reverse of each sealed envelope should have the name and address of the bidder and drop in the designated Tender Box in the Director of Procurement's Office not later than 12:00 noon on Monday, 31st August, 2020.

SUBMISSION OF EOI FOR CONSULTANCY SERVICES

Interested firms are to submit two (2) bound of Expression of Interest [EOI] documents separated by dividers and arranged as indicated above. The documents should be submitted in a sealed envelope and addressed to the Director of Procurement of National Productivity Centre, Plot 2173, Cape Town Street, Wuse Zone 4, Abuja, and clearly marked with [the name of the project and the Lot number]. Furthermore, the reverse of each sealed envelope should have the name and address of the bidder and drop in the designated Tender Box in the Director of Procurement's Office not later than 12:00 noon on Wednesday, 5th August, 2020.

OPENING OF BIDS/EOI

The submitted bids for categories 'A' (Goods) and 'B' (Works) will be opened immediately after the deadline for submission at 12:00 noon on Monday, 31st August, 2020 while category 'C' (Consultancy Services) will be opened at 12:00 noon on Wednesday, 5th August, 2020 at Centre Board Room. Relevant private sector professional bodies and Civil Society Organisations are hereby invited to witness the opening of the Technical Bids.

PLEASE NOTE THAT

- i. Standard Bidding Documents can also be collected in Soft copies and Bidders can submit through Post (Courier Services)
- ii. Only pre-qualified bidders for Goods/Works will be invited at a later date for financial bid opening, while financial bids of unsuccessful bidders will be returned unopened;
- iii. Only short-listed Consultants for Services will be invited at a later date for collection of Request for Proposals.
- iv. Certificates shall be referred to the respective issuing authority for authentication;
- v. The evaluation shall be strictly based on the requirement specified above and as contained in the Standard Bidding Documents;
- vi. The advertisement is published for information purpose, and will not be construed as a commitment or obligation on the part of the National Productivity Centre. The Centre is not bound to consider any bid and reserves the right to reject bids at any time or cancel the procurement proceedings in the public interest;
- vii. Due diligence exercise shall be conducted to verify the claim made by bidders; and
- viii. All submissions must be made in English Language.
- ix. Due to the Nigerian Centre for Disease Control's guideline restricting public gatherings to not more than twenty people. Opening of Expression of Interest, Technical and Financial bids would be streamed live and a video recording of the proceedings made. However representatives of relevant professional bodies, Civil Society and Non-governmental Organisations would be invited to witness the openings. Details of how to log on to the live streaming can be found on the Centre's website or requested via email: nppcproc@productivity.gov.ng.

Signed:
Director-General
National Productivity Centre



JIGAWA STATE BOARD OF INTERNAL REVENUE

The Jigawa State Government through Board of Internal Revenue of the State has introduced some tax incentives to small, medium enterprises, sole proprietorship and businesses to cushion the effect of Covid 19 pandemic on businesses in the state.

General public and tax payers' residence of Jigawa State are here by requested to take note of the following approved waivers:

LIST OF BENEFICIARIES OF 50% WAIVER UNDER PRESUMPTIVE TAX

S/NO	LIST OF TAX PAYERS	APPROVED RATE			50% WAIVER DUE TO COVID-19 PANDEMIC		
		MICRO(N)	SMALL(N)	MEDIUM(N)	MICRO(N)	SMALL(N)	MEDIUM(N)
1.	Boutiques and cloth seller Adult & Children	1,000	2,000	3,000	5,00	1,000	1,500
2.	Barbers and Hair Dressing Salon	5,00	1,000	2,000	250	5,00	1,000
3.	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Siemiest	1,000	2,000	3,000	5,00	1,000	1,500
4.	Spare Parts, Photographic Materials Plant, plastic Rubbers	3,000	4,000	5,000	1,500	2,000	2,500
5.	Furniture and Cabinet Makers	2,000	3,000	4,000	1,000	1,500	2,000
6.	Restaurant and food sellers	1,000	2000	3,000	5,00	1,000	1,500
7.	Mechanics, Technicians, Electricians, Panel Beaters. Motorcycle, Bicycle, Keke Napep, Clock and Watch Repairs and other Machine Repairs, Re-wires Batteries Chargers	1,000	2,000	3,000	5,00	1,000	1,500
8.	Artisan, Design and Sign Writers. Hand Craft Makers. Graphic Arts	5,00	1,000	2,000	250	5,00	1,000
9.	Professional Services- Opticians Photo lab, Auctioneer, Draughts Man Materials Owns, Patent Medicine Store	5,000	8,000	10,000	2,500	4,000	5,000
10.	Entertainment Services, Musicians	2,000	3,000	5000	1,000	1,500	2,500

BUSINESS PREMISES LICENCE FEES

S/No	BANKS	APPROVED RATE			50% WAIVER		
		LOCATION DUTSE	LG H/Q	NON URBAN	LOCATION DUTSE	LG H/Q	NON URBAN
1.	HEAD OFFICE	N 100,000=00	N 50,000	N 25,000	N 50,000	N 25,000	N 12,500
2.	BRANCH	N 50,000=00	N 25,000	N 10,000	N 25,000	N 12,500	N 5,000
	FINANCE HOUSES	LOCATION DUTSE	LG H/Q	NON URBAN	LOCATION DUTSE	LG H/Q	NON URBAN
1.	Head office	N 50,000	25,000	15,000	25,000	12,500	7,500
2.	Branch office	30,000	20,000	10,000	15,000	10,000	5,000
3.	Investment Inst.	30,000	20,000	5,000	15,000	10,000	2,500
4.	Bureau De Change	20,000	15,000	10,000	10,000	7,500	5,000
5.	Micro Finance Banks	20,000	10,000	5,000	10,000	5,000	2,500
6.	Dish & Cable	10,000	5,000	3,000	5,000	2,500	1,500
7.	Manuf. Comp.	30,000	20,000	10,000	15,000	10,000	5,000
8.	Pharmaceuticals	30,000	20,000	10,000	15,000	10,000	5,000
9.	Tanneries	30,000	20,000	10,000	15,000	10,000	5,000
10.	Quarry operations	50,000	30,000	20,000	25,000	15,000	10,000
11.	Major Const. Comp.	100,000	50,000	30,000	50,000	25,000	15,000
12.	Chartered A/C Comp.	20,000	10,000	5,000	10,000	5,000	2,500
13.	Law Firm	20,000	10,000	5,000	10,000	5,000	2,500
14.	Insurers Brokers	20,000	10,000	5,000	10,000	5,000	2,500
15.	Manag. Consultancy	15,000	10,000	5,000	7,500	5,000	2,500
16.	State Surveyors	20,000	10,000	5,000	10,000	5,000	2,500
17.	Advert Agencies	10,000	5,000	3,000	5,000	2,500	1,500
18.	Travel Agencies	10,000	5,000	3,000	5,000	2,500	1,500
19.	Other Consultants	10,000	5,000	3,000	5,000	2,500	1,500
20.	Hospitality & Tourism	10,000	5,000	3,000	5,000	2,500	1,500
21.	Restaurants	10,000	5,000	3,000	5,000	2,500	1,500
22.	Recreation Houses	15,000	10,000	5,000	7,500	5,000	2,500
23.	Bakery & Confection	15,000	10,000	5,000	7,500	5,000	2,500
24.	Cinema Houses	15,000	10,000	5,000	7,500	5,000	2,500
25.	Viewing Centers	10,000	5,000	3,000	5,000	2,500	1,500
26.	Petrol Station	50,000	25,000	15,000	25,000	12,500	7,500
27.	Stationery Stores	5,000	3,000	2,000	2,500	1,500	1,000
28.	Super Markets	20,000	10,000	5,000	10,000	5,000	2,500
29.	Building Materials Stores	10,000	5,000	3,000	5,000	2,500	1,000
30.	Patient Medicine Stores	10,000	5,000	3,000	5,000	2,500	1,000
31.	Provision Stores	10,000	5,000	3,000	5,000	2,500	1,000
32.	Sole Ownership Kiosk	5,000	3,000	1,000	2,500	1,500	500
33.	Elect. & Electronics	10,000	5,000	3,000	5,000	2,500	1,500
34.	Veh. Spare Parts	20,000	10,000	5,000	10,000	5,000	2,500
35.	Dish & Cable Stores	10,000	5,000	2,000	5,000	2,500	1,000
36.	Others	5,000	3,000	1,000	2,500	1,500	500

WAREHOUSE RENT AT MAIGATARI EXPORT PROCESSING ZONE (EPZ)

S/NO	APPROVED RATE	50% WAIVER
1.	WAREHOUSE FEE \$ 3750	\$ 1875

SIGNED:

**CHAIRMAN BOARD OF INTERNAL REVENUE
JIGAWA STATE**



JIGAWA STATE GOVERNMENT OF NIGERIA

JIGAWA STATE BOARD OF INTERNAL REVENUE

The Jigawa State Government through Board of Internal Revenue of the State has introduced some tax incentives to small, medium enterprises, sole proprietorship and businesses to cushion the effect of Covid 19 pandemic on businesses in the state. General public and tax payers' residence of Jigawa State are here by requested to take note of the following approved waivers:

LIST OF BENEFICIARIES OF 50% WAIVER UNDER PRESUMPTIVE TAX

S/NO	LIST OF TAX PAYERS	APPROVED RATE			50% WAIVER DUE TO COVID-19 PANDEMIC		
		MICRO(N) MEDIUM(N)	SMALL(N)	3,000	MICRO(N) MEDIUM(N)	SMALL(N)	1,500
1.	Boutiques and cloth seller Adult & Children	1,000	2,000	3,000	500	1,000	1,500
2.	Barbers and Hair Dressing Salon	500	1,000	2,000	250	500	1,000
3.	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Semist	1,000	2,000	3,000	500	1,000	1,500
4.	Spare Parts, Photographic Materials Plant, plastic Rubbers	3,000	4,000	5,000	1,500	2,000	2,500
5.	Furniture and Cabinet Makers	2,000	3,000	4,000	1,000	1,500	2,000
6.	Restaurant and food sellers	1,000	2,000	3,000	500	1,000	1,500
7.	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke Napep, Clock and Watch Repairs and other Machine Repairs, Re-wires Batteries Chargers	1,000	2,000	3,000	500	1,000	1,500
8.	Artisan, Design and Sign Writers Hand Craft Makers, Graphic Arts	500	1,000	2,000	250	500	1,000
9.	Professional Services-Opticians Photo lab, Auctioneer, Draughts Man	5,000	8,000	10,000	2,500	4,000	5,000
1.	Entertainment Services, Musicians	2,000	3,000	5,000	1,000	1,500	2,500

BUSINESS PREMISES LICENCE FEES

S/No	APPROVED RATE			50% WAIVER		
	BANKS	LOCATION DUTSE	LG HQ NON URBAN	LOCATION DUTSE	LG HQ NON URBAN	NON URBAN
1.	HEAD OFFICE	N 100,000=00	N 50,000 N 25,000	N 50,000 N 25,000	N 25,000	N 12,500
2.	BRANCH	N 50,000=00	N 25,000 N 10,000	N 25,000 N 10,000	N 12,500	N 5,000

	FINANCE HOUSES	LOCATION DUTSE	L.G.HQ	NON URBAN	LOCATION		
					DUTSE	L.G.HQ	NON URBAN
1.	Head office	N 50,000	25,000	15,000	25,000	12,500	7,500
2.	Branch office	30,000	20,000	10,000	15,000	10,000	5,000
3.	Investment Inst.	30,000	20,000	5,000	10,000	10,000	2,500
4.	Bureau De Change	20,000	15,000	10,000	10,000	7,500	5,000
5.	Micro Finance Banks	25,000	10,000	5,000	10,000	5,000	2,500
6.	Dish & Cable	10,000	5,000	3,000	5,000	2,500	1,500
7.	Manuf/ Comp.	30,000	20,000	10,000	15,000	10,000	5,000
8.	Pharmaceuticals	30,000	20,000	10,000	15,000	10,000	5,000
9.	Tanneries	30,000	20,000	10,000	15,000	10,000	5,000
10.	Quarry operations	50,000	30,000	20,000	25,000	15,000	10,000
11.	Major Const. Comp.	100,000	50,000	30,000	50,000	25,000	15,000
12.	Chartered A/C Comp.	20,000	10,000	5,000	10,000	5,000	2,500
13.	Law Firm	20,000	10,000	5,000	10,000	5,000	2,500
14.	Insurers/Brokers	20,000	10,000	5,000	10,000	5,000	2,500
15.	Manag. Consultancy	15,000	10,000	5,000	7,500	5,000	2,500
16.	State Surveyors	20,000	10,000	5,000	10,000	5,000	2,500
17.	Advertis Agencies	10,000	5,000	3,000	5,000	2,500	1,500
18.	Travel Agencies	10,000	5,000	3,000	5,000	2,500	1,500
19.	Other Consultants	10,000	5,000	3,000	5,000	2,500	1,500
20.	Hospitality & Tourism	10,000	5,000	3,000	5,000	2,500	1,500
21.	Restaurants	10,000	5,000	3,000	5,000	2,500	1,500
22.	Recreation Houses	15,000	10,000	5,000	7,500	5,000	2,500
23.	Bakery & Confection	15,000	10,000	5,000	7,500	5,000	2,500
24.	Cinema Houses	15,000	10,000	5,000	7,500	5,000	2,500
25.	Viewing Centers	10,000	5,000	3,000	5,000	2,500	1,500
26.	Petrol Station	50,000	25,000	15,000	2,500	12,500	7,500
27.	Stationery Stores	5,000	3,000	2,000	2,500	1,500	1,000
28.	Super Markets	20,000	10,000	5,000	10,000	5,000	2,500
29.	Building Materials Stores	10,000	5,000	3,000	5,000	2,500	1,000
30.	Patent Medicine Stores	10,000	5,000	3,000	5,000	2,500	1,000
31.	Provision Stores	10,000	5,000	3,000	5,000	2,500	1,000
32.	Sole Ownership Kiosk	5,000	3,000	1,000	2,500	1,500	500
33.	Elect. & Electronics	10,000	5,000	3,000	5,000	2,500	1,500
34.	Veh. Spare Parts	20,000	10,000	5,000	10,000	5,000	2,500
35.	Dish & Cable Stores	10,000	5,000	2,000	5,000	2,500	1,000
36.	Others	5,000	3,000	1,000	2,500	1,500	500

WAREHOUSE RENT AT MAIGATARI EXPORT PROCESSING ZONE (EPZ)

S/NO	APPROVED RATE	50% WAIVER
1.	WAREHOUSE FEE \$ 3750	\$ 1875

SIGNED:
CHAIRMAN BOARD OF INTERNAL REVENUE
 JIGAWA STATE