



IMO STATE INTERNAL REVENUE SERVICE

#76 Okigwe Road, Opp. Civil Defence Corps Office, Owerri, Imo State.
0704 414 3059 enquiries@iirs.im.gov.ng www.iirs.im.gov.ng

5th September, 2024

Ref: IECIIRS/DM&E/GP/2024/001

Sir,

DEMAND NOTICE

Reference is made to previous correspondence, telephone calls and visits by officers of the **Imo State Internal Revenue Service (IIRS)**, wherein you failed to either respond or make due payment. The Service notes your act of non-compliance as an intention to disregard the laws of Imo State and the Federal Republic of Nigeria.

It is imperative you discharge your civic obligation and honour your tax liabilities to the State, in accordance with the provisions of **Sections 35 (2) and 58 of the Imo State Revenue Administration Law (ISRAL) No.23, 2021 (Amended)**.

The **Imo State Internal Revenue Service (IIRS)** hereby demands the immediate payment of your stipulated taxes and levies (See table overleaf) into the **Imo State Treasury Single Account (IMTSA) Debt Recovery (26001001 – 13001080)** through the **Pay-Direct platform** within **30 (Thirty) days** from the date of receipt of this notice.

	REVENUE SUBHEAD	ACTUAL TAX DUE FOR 2023	REMITT ANCES	NET LIABILITY	PENALTY @ 10%	INTEREST @ 26.75% CBN COMMERCIAL RATE	TOTAL OUTSTANDING LIABILITY
	SANITATION FEES	48,000.00	0	48,000	4,800.00	12,840.00	65,640.00
2	INFRASTRUCTURAL DEVELOPMENT LEVY	50,000.00	0	50,000	5,000.00	13,375.00	68,375.00
3	RENEWAL FEES FOR BUSINESS PREMISES	40,000.00	0	40,000	4,000.00	10,700.00	54,700.00
4	SOCIAL SERVICES STABILIZATION FUND	50,000.00	0	50,000	5,000.00	13,375.00	68,375.00
5	WITHHOLDING TAX ON DIRECTORS FEE/ DIRECT ASSESSMENT(BOJ)	70,000.00	0	70,000	7,000.00	18,725.00	95,725.00
6	FIRE SERVICE CHARGE	5,000.00	0	5,000	500.00	1,337.50	6,837.50
7	POLLUTION	6,000.00	0	6,000	600.00	1,605.00	8,205.00
8	OPERATIONAL PERMIT	30,000.00	0	30,000	3,000.00	8,025.00	41,025.00
9	TENEMENT/ PROPERTY RATE	100,000.00	0	100,000	10,000.00	26,750.00	136,750.00
10	CAPITATION RATE	10,000.00	0	10,000	1,000.00	2,675.00	13,675.00
	TOTAL	₦ 409,000.00	₦ 0.00	₦ 409,000.00	₦ 40,900.00	₦ 109,407.50	₦ 559,307.50

Failure to comply with this notice will compel the Service to commence enforcement proceedings pursuant to the provisions of **Sections 39 (1), 40 (1) & 41** of the **Imo State Revenue Administration Law No. 23, 2021 (Amended)**.

In the interim, a non-compliance notice will be placed on your business premises.

Enquiries: **+2347043052201**

Your compliance is duly advised.

Justice R. Okoye (FCA)
Executive Chairman