



DELTA STATE INTERNAL REVENUE SERVICE CENTRAL MDA BILLING SYSTEM (CMBS)



DLI5: Increased Transparency of official fees and Procedures

The Delta State Internal Revenue Service (DSIRS) Law empowers the Service to act as a sole body of the State responsible for collection and accounting for all revenues accruable to the State including Ministries, Departments and Agencies (MDAs). Delta State Levies, Fees, Charges and Rates Assessments are electronically generated through the DSIRS website (<https://deltabir.deltastate.gov.ng>). On DIRS website click "Important Links" then also click on the "MDA login button", this will take you to the Central MDA Billing System (CMBS) <https://cmbs.deltabir.com/Loginn#!>

However, raising and validating of assessments for each MDA fees, levies and charges are done by the officers (referred to as Initiator and Validator) of the MDAs at the MDA level. The DSIRS will now harmonized all the levies, Fees, Charges and Rates from the participating MDAs into a "Consolidated Demand Notices". All the above processes are done through the Central MDA Billing System (CMBS). Taxpayers can also view assessments from all MDAs on their self-service page.

The Delta State Internal Revenue Service Law, 2020 can be found on the Delta State Internal Revenue Service Website, see link below.

<https://deltabir.deltastate.gov.ng/wp-content/uploads/2021/07/Delta-State-Internal-Revenue-Law-2020.pdf>

The MDA's fees and Levies are found on the Delta State Internal Revenue Service website using the link below.

<https://deltabir.deltastate.gov.ng/wp-content/uploads/2021/07/Delta-State-Internal-Revenue-Law-2020.pdf> From page 48- 168

For issues and complaints on CMBS you can either call any of these phone numbers: **08162258809 & 08162275124** or via email to **cmbs@deltabir.com**. The CMBS office is located at Delta State Internal Revenue Service, Glass House, Summit Road, Asaba, Delta State.

Requirements for Registration by Taxpayers include:

1. Name of the Business
2. CAC Registration Number
3. Contact Name
4. Contact Phone Number;
5. Contact Email;
6. Designation of Contact Person;
7. Nature of Business
8. FIRS Tax ID

The steps on the end-to-end activities of under listed MDA's are detailed in the tables below:

- a. TRADE & INVESTMENT
- b. FIRE SERVICE DEPARTMENT
- c. HEALTH
- d. OIL AND GAS
- d. WASTE MANAGEMENT BOARD



MINISTRY OF TRADE & INVESTMENT

STEP	ACTIVITY	TIMELINE	LINK
1	Registration of taxpayer and create page	This can be completed in one day (24hrs) by taxpayer	https://reg.deltabir.com/ https://selfservice.deltairs.com/
2	Acquisition of Taxpayers by by the Initiator at the Ministry of Trade and Investment	This can be completed in one day (24hrs) by the Initiator at the Ministry of Trade and Investment	https://cmbs.deltabir.com/Loginn#!
3	Assessment by Initiator at the Ministry of Trade and Investment	This can be completed in one day (24hrs) by Initiator at the Ministry of Trade and Investment	https://cmbs.deltabir.com/Loginn#!
4	Validation of assessment by the validating Officer at the Ministry of Trade and Investment	This can be completed in one day (24hrs) by the validating Officer at the Ministry of Trade and Investment	https://cmbs.deltabir.com/Loginn#!
5	Approval of assessment by authorizing Officer at the CMBS in Delta IRS	This can be completed in one day (24hrs) by authorizing Officer at the CMBS in Delta IRS	https://cmbs.deltabir.com/Loginn#!
6	Taxpayer login to view assessment and make payment via taxpayer's page online	This can be completed in one day (24hrs) by taxpayer if there is no objection to the assessment	https://selfservice.deltairs.com/Account/Login https://payment.deltabir.com/

FIRE SERVICE DEPARTMENT

STEP	ACTIVITY	TIMELINE	LINK
1	Registration of taxpayer and create page	This can be completed in one day (24hrs) by taxpayer	https://reg.deltabir.com/ https://selfservice.deltairs.com/
2	Acquisition of Taxpayers by by the Initiator at the Fire Service Department	This can be completed in one day (24hrs) by the Initiator at the Fire Service Department	https://cmbs.deltabir.com/Loginn#!
3	Assessment by Initiator at the Fire Service Department	This can be completed in one day (24hrs) by Initiator at the Fire Service Department	https://cmbs.deltabir.com/Loginn#!
4	Validation of assessment by the validating Officer at the Fire Service Department	This can be completed in one day (24hrs) by the validating Officer at the Fire Service Department	https://cmbs.deltabir.com/Loginn#!
5	Approval of assessment by authorizing Officer at the CMBS in Delta IRS	This can be completed in one day (24hrs) by authorizing Officer at the CMBS in Delta IRS	https://cmbs.deltabir.com/Loginn#!
6	Taxpayer login to view assessment and make payment via taxpayer's page online	This can be completed in one day (24hrs) by taxpayer if there is no objection to the assessment	https://selfservice.deltairs.com/Account/Login https://payment.deltabir.com/

MINISTRY OF HEALTH

STEP	ACTIVITY	TIMELINE	LINK
1	Registration of taxpayer and create page	This can be completed in one day (24hrs) by taxpayer	https://reg.deltabir.com/ https://selfservice.deltairs.com/
2	Acquisition of Taxpayers by by the Initiator at the Ministry of Health	This can be completed in one day (24hrs) by the Initiator at the Ministry of Health	https://cmbs.deltabir.com/Loginn#!
3	Assessment by Initiator at the Ministry of Health	This can be completed in one day (24hrs) by Initiator at the Ministry of Health	https://cmbs.deltabir.com/Loginn#!
4	Validation of assessment by the validating Officer at the Ministry of Health	This can be completed in one day (24hrs) by the validating Officer at the Ministry of Health	https://cmbs.deltabir.com/Loginn#!
5	Approval of assessment by authorizing Officer at the CMBS in Delta IRS	This can be completed in one day (24hrs) by authorizing Officer at the CMBS in Delta IRS	https://cmbs.deltabir.com/Loginn#!
6	Taxpayer login to view assessment and make payment via taxpayer's page online	This can be completed in one day (24hrs) by taxpayer if there is no objection to the assessment	https://selfservice.deltairs.com/Account/Login https://payment.deltabir.com/

MINISTRY OF OIL & GAS

STEP	ACTIVITY	TIMELINE	LINK
1	Registration of taxpayer and create page	This can be completed in one day (24hrs) by taxpayer	https://reg.deltabir.com/ https://selfservice.deltairs.com/
2	Acquisition of Taxpayers by by the Initiator at the Ministry of Oil and Gas	This can be completed in one day (24hrs) by the Initiator at the Ministry of Oil and Gas	https://cmbs.deltabir.com/Loginn#!
3	Assessment by Initiator at the Ministry of Oil and Gas	This can be completed in one day (24hrs) by Initiator at the Ministry of Oil and Gas	https://cmbs.deltabir.com/Loginn#!
4	Validation of assessment by the validating Officer at the Ministry of Oil and Gas	This can be completed in one day (24hrs) by the validating Officer at the Ministry of Oil and Gas	https://cmbs.deltabir.com/Loginn#!
5	Approval of assessment by authorizing Officer at the CMBS in Delta IRS	This can be completed in one day (24hrs) by authorizing Officer at the CMBS in Delta IRS	https://cmbs.deltabir.com/Loginn#!
6	Taxpayer login to view assessment and make payment via taxpayer's page online	This can be completed in one day (24hrs) by taxpayer if there is no objection to the assessment	https://selfservice.deltairs.com/Account/Login https://payment.deltabir.com/

DELTA STATE WASTE MANAGEMENT BOARD

STEP	ACTIVITY	TIMELINE	LINK
1	Registration of taxpayer and create page	This can be completed in one day (24hrs) by taxpayer	https://reg.deltabir.com/ https://selfservice.deltairs.com/
2	Acquisition of Taxpayers by by the Initiator at the Waste Management Board	This can be completed in one day (24hrs) by the Initiator at the Waste Management Board	https://cmbs.deltabir.com/Loginn#!
3	Assessment by Initiator at the Waste Management Board	This can be completed in one day (24hrs) by Initiator at the Waste Management Board	https://cmbs.deltabir.com/Loginn#!
4	Validation of assessment by the validating Officer at the Waste Management Board	This can be completed in one day (24hrs) by the validating Officer at the Waste Management Board	https://cmbs.deltabir.com/Loginn#!
5	Approval of assessment by authorizing Officer at the CMBS in Delta IRS	This can be completed in one day (24hrs) by authorizing Officer at the CMBS in Delta IRS	https://cmbs.deltabir.com/Loginn#!
6	Taxpayer login to view assessment and make payment via taxpayer's page online	This can be completed in one day (24hrs) by taxpayer if there is no objection to the assessment	https://selfservice.deltairs.com/Account/Login https://payment.deltabir.com/



Hon. Emuoghenerue E. O Kelly
Ag. Executive Chairman
Delta State Internal Revenue Service