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Nasarawa State Legal Notice No. 3 of 2024

The following are Legal Notices for General Information.

C O N T E N T

N.S. Legal Notice No. 3 of 2024 – A Law to Provide for the Repeal and Re-enact the Nasarawa State Harmonization and Administration of Revenue Law and for Purposes Connected Therewith 2024

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(37)

**A LAW TO PROVIDE FOR THE REPEAL AND RE-ENACT THE NASARAWA STATE
HARMONIZATION AND ADMINISTRATION OF ALL REVENUES IN NASARAWA
STATE AND OTHER PURPOSES CONNECTED THEREWITH**



LEGAL NOTICE NO. 3 OF 2024

ENACTED by the Nasarawa State House of Assembly and by the Authority of same as *Enactment*.
Follows:

- 1** This Law may be cited as the Nasarawa State Harmonization and Administration of Revenue Law 2024 and shall come into operation on this 28th day of March, 2024. *Citation and Commencement.*

In this Law, unless the context otherwise requires: -

- 2** In this Law, unless the context otherwise requires - *Interpretation.*

“**Auditor General**” shall mean the Auditor General of Nasarawa State.

“**Attorney General**” shall mean the Attorney General of Nasarawa State;

“**Authorized Officer**” means any person employed in the Nasarawa State Internal Revenue Service or for the time being, performing duties in relation to taxation who has been specifically authorized by the Board or the Chairman to perform or carry out specific functions under this Law;

“**Board**” means the Board of the Nasarawa State Internal Revenue Service established under Section 3 of this Law;

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

“**Chairman**” means the Chairman of the Board appointed pursuant to this Law;

“**Chief Judge**” shall mean the Chief Judge of Nasarawa State;

“**Commissioner**” includes the Commissioner charged with the responsibility for matters relating to finance and Commissioners for a particular Ministry referred to in this Law;

“**Consultants**” include accountants, Legal Practitioners, or members of the Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria, Association of National Accountant(s) or other relevant professional bodies in Nigeria as the case may be;

“**Demand Notice**” means a tax demand notice for any tax collectible by the Nasarawa State Internal Revenue Service;

“**Distrain**” refers to the seizure of property in order to obtain payment of tax or other money owed to the IRS/NSIRS.

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

“Gazette” means the Nasarawa State Government Official Gazette;

“Governor” means the Governor of Nasarawa State;

“Government” means the Government of Nasarawa State and shall include Local Government Councils;

“IRS/NSIRS” means the Internal Revenue Service of the State;

“Legal Adviser” shall refer to the Director, Legal Department;

“MDA” means Ministry, Department or Agency of the State Government Service

“Member” means a member of the Board and includes the Chairman;

“Officer” means any person employed in the Internal Revenue Service of the State and Local Government;

“Person” includes an Executor trustee, companies of all status, partnership, community, family and individual;

“Private Dwelling” means any building or part of a building occupied as residential accommodation (including any garage, shed and other building used in connection therewith);

“Real Property” for the purposes of taxation under this Law, includes:

- (a) Land including land covered by water;
- (b) Land and any building or structure situated thereon, including machinery, installations, and equipment affixed to a building and contributing to the utility of the building and where a building is erected on land under lease, license or permit, that building may, for the purposes of this Law, be treated as real property separate from the land;
- (c) A mobile home;
- (d) A bulk storage tank, and any supply pipe lines connected therewith; and
- (e) Any wire, cable, pipe, tower, installation, equipment, or thing, or structure other than building, forming part of a television or radio broadcasting, transmission or rebroadcasting or retransmission system including a cable television system, telephone, electric light, telegraph or telecommunications system or any electric power distribution system;

“Real Property” does not include:

- (a) Crops growing in or on land;
- (b) All that part of a mine below the surface of the ground; or
- (c) Land used as a public right-of-way;

“Regulation” means regulations issued by the Board pursuant to this Law;

“Residence” means any building or part of a building occupied as residential accommodation (including any garage shed and other building used in connection therewith);

“Revenue Administrator/Collector” means a duly authorized officer of the State Internal Revenue Service or of a Local Government Area Council;

“**Revenue Court**” means the Nasarawa State Revenue Court established under this Law;

“**Secretary**” means the Secretary of the Board of Internal Revenue Service;

“**Service**”, “**IRS**” or “**NSIRS**” refers to the Nasarawa State Internal Revenue Service established under this Law;

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

“**State Executive Council**” shall mean the Nasarawa State Executive Council

“**Tax**” includes any duty, levy, rate, fee, charge or revenue accruable to the government in full or part under this Law, or any other regulation’s enactment or Law; and

“**Taxable person**” includes, an individual or body of individuals (including a family, any corporation or sole proprietorship, trustee or executor) having income which is chargeable with tax under the provisions of this Law;

“**Year of Assessment**” means a period between January and December of the year or such other period for which tax is computed.

S.1(1) There is established for the State, the Nasarawa State Internal Revenue Service. *Establishment of Nasarawa State Internal Revenue Service.*

(2) The Service shall:

- (a) Be a body corporate with perpetual succession and a Common Seal;
- (b) Sue or be sued in its corporate name; and
- (c) Acquire or hold property, moveable or immovable, for the purpose of carrying out any of its functions under this Law.

(3) The Service shall have and exercise such powers and duties as are conferred on it by this Law or by any other enactment or Law in force in the Federal Republic of Nigeria.

(4) The object of the Service shall be to control and administer the various taxes, non-tax revenues and laws specified in the Schedule to this Law or as are conferred by any other enactment or Law made by the State or Act made by the National Assembly.

S.2(1) There is established for the State, a body to be known as the Board of Internal Revenue (hereinafter referred to in this Law as “the Board”) whose operational arm shall be known as the Internal Revenue Service. *Establishment of Board*
The Board-

- (2) (a) Shall be a body corporate with perpetual succession and a common seal
- (b) May sue or be sued in its own name; and
- (c) May acquire, hold and dispose of any property or interest in property, movable or immovable for the purpose of carrying out its functions under this Law
- (d) The common seal shall be authenticated by the signature of the Executive Chairman

The Board shall have powers and duties as are conferred on it by this Law or by any other Law, which may be enacted by the Nasarawa State House Assembly.

- (4) The Board shall be comprised of:
- (a) The Chairman of the State Internal Revenue Service as the Chairman of the State Board, who shall be a member of a relevant and recognized professional body in the area of taxation, public administration, finance, law or management, appointed by the State Governor, shall be a person experienced in taxation and subject to confirmation by the State House of Assembly;
 - (b) Three (3) members with relevant qualifications and expertise in taxation and any other relevant accounting professional body; to be appointed by the Governor and subject to the confirmation by the State House of Assembly, one from each of the Senatorial Districts of the State;
 - (c) A representative from the Office of the Attorney General of the State, not below the rank of a Director;
 - (d) A representative from the Ministry of Finance and Economic Planning, not below the rank of a Director;
 - (e) A representative from the Ministry of Trade, Industries and Investments not below the rank of a Director;
 - (f) The Secretary of the Board shall be appointed by the Board from within the Service, subject to approval by the Governor;
 - (g) The Directors from within the Service

- Representatives of the line ministries other than the Chairman and members
- (5) of the Board appointed under section 4(4)b above shall function in a part-time capacity.

S.3(1) The Chairman and members of the Board appointed under subsection (3) (b), shall hold office for a period of four years in the first instance and may be eligible for reappointment for a further term of four years only. *Tenure.*

- (2) The Chairman and members other than part time members shall be paid such emoluments, allowances and benefits as may be determined by the Governor from time to time.

S.4 The Chairman of the Board shall - *Office and Status of the Chairman.*

- (a) Be the Chief Executive and Accounting Officer of the Internal Revenue Service;
- (b) Be responsible for the execution of the tax policies of Government and the day-to-day administration of the Internal Revenue Service; and
- (c) Hold office on such terms and conditions, as may be specified in his letter of appointment from the Governor of the State.

S.5 The Chairman as the Chief Accounting Officer of the Internal Revenue Service shall ensure that the Board *Duty of Chairman.*

- (a) Keep proper accounting records, in accordance with standard accounting practices and financial regulations of the State in respect of;
 - i. All revenue and expenditure of the Internal Revenue
 - ii. All its assets, liabilities and other financial transactions; and
 - iii. All other revenues collected by the Internal Revenue Service, including income on investments

- (a) Prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practice; and
- (b) Ensure that the available accounting records of the Internal Revenue Service are adequate, in line with financial regulations and prepared by qualified personnel, who shall be a member of a recognized professional body.

S.6 The Board shall report directly to the Governor of the State.

Reporting to Governor.

S.7(1) There shall be a Secretary to the Board who shall be appointed from within the Service,

Secretary to the Board.

(2) The Secretary shall:

- (a) Issue notices of meetings of the Board;
- (b) Keep the records of the proceedings of the Board; and
- (c) Carry out such duties as the Chairman or the Board may from time to time direct

S.8(1) The Secretary shall summon the meetings of the Board, whenever business requiring its attention warrants at least once every quarter counting from the 1st day of January.

(2) Two-Third of the members of the Board shall form a quorum for the purposes of the meetings of the board

(3) The Chairman of the board or any member appointed by him shall preside the meetings of the board, provided that in the absence of the Chairman, the members present may appoint any one from amongst them to so preside.

S.9 Notwithstanding the provisions of Section 5 (1) of this Law, the Chairman or a member of the Board, shall cease to hold office if:

Cessation of Office.

- (a) He resigns his appointment as a member of the Board by notice, under his hand, addressed to the Governor; or
- (b) He becomes, incapable of carrying out the functions of his office either arising from an infirmity of the mind or body; or
- (c) He is convicted of a felony or of any offence involving dishonesty or corruption; or
- (d) He becomes bankrupt or makes a compromise with his creditors;
- (e) The Governor is satisfied, that it is not in the best interest of the Service or of the public, for the person to continue in office and the Governor shall remove him from office; or
- (f) He has been found guilty, of a breach of the code of conduct or other serious misconduct in relation to his duties; or
- (g) In the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession, in any part of the world by an order of a competent authority; or
- (h) In case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office; or
- (i) He becomes of unsound mind

S.10 The Board shall be responsible for:

Functions of the Board.

- (a) Providing general policy guidelines regarding the functions of the Internal Revenue Service and supervising the implementation of such policies; including the enumeration of taxable persons and properties.
- b) Formulating proposals, for expansion and increase in the Internal Revenue Generation of the State;
- c) Ensuring, effectiveness and optimum collection of all revenue, including levies, all taxes and penalties due to the Government under the relevant Laws; to the exclusion of any MDA of the government except as otherwise authorized in this Law, or delegated by the authority of the Board
- d) Doing all such things, as may be deemed necessary and expedient for the assessment and collection of the tax and accounting for all amounts so collected, in a manner to be prescribed by the Governor;
- e) Making recommendation where appropriate, to the Joint Tax Board on tax policy, tax reform; tax legislation, tax treaties and exemption as may be required from time to time;
- f) Making recommendations to the Governor, regarding the terms and conditions of employment and the remuneration of staff of the Internal Revenue Service;
- g) Appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
- h) Generally, controlling the management of the Internal Revenue Service on matters of policy, subject to the provisions of any regulations setting up the Internal Revenue Service;
- i) Doing such other things, as are in the opinion of the Board, necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law.
- j) Collecting all internally generated revenue in the State.
- k) In the absence of the Board, its powers and functions provided for in this Law shall be executed by the Service Created under this Law.

S.11(1) The Board shall be independent in the day-to-day running of the technical, professional and administrative affairs of the Internal Revenue Service.

Autonomy of the Board.

- (2) The Board may appoint such other persons, to be employees of the Internal Revenue Service, into positions created by the Board and on such terms and conditions, as shall be laid down by the Board subject to the provisions of this Law or any other enactment.

The Board may by notice in the Gazette or in writing authorize any

- (3) person within or outside Nigeria to receive any notice or other document to be given or delivered to or in consequence of this Law or any subsidiary legislation made under it.

- (4) Whenever the Board, shall consider it necessary with respect to any revenue due to the State, the Board may acquire, hold and dispose of any property taken as security for or in satisfaction of the sum due or of any judgment debt due, in respect of any revenue and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the Governor.
- (5) The Board may, subject to such conditions as it may determine, appoint and employ Tax Practitioners, Chartered or Certified Accountants as monitoring agents to collect information, through audit and to monitor compliance with relevant tax Laws, except as it relates to Assessment or Collection to do any act required to be done by it, in the execution of its functions, under this Law with the aim of achieving the internally generated revenue target of the State Government.

S.12(1) Subject to the provisions of this Law, the Board, may make *Staff Regulations.* Regulations relating generally to the conditions of service of staff of the Service and, in particular, such regulations may provide for -

- (a) The appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service; and
- (b) Appeals by staff or employees against dismissal or other disciplinary measures, and until such regulations are made, any instrument, relating to conditions of service in the public service of the State, shall be applicable, with such modifications as may be necessary, to the employees of the Service;

Staff Regulations made under subsection (1) of this Section, shall

- (2) not have effect until approved by the Governor, and when so approved, shall be published in the Gazette, but the Internal Revenue Service shall cause a notice of the staff regulations, to be issued to all affected staff, in such manner as the Internal Revenue Service may from time to time, determine.

If the Board thinks it expedient, that any vacancy in

- (3) the Revenue Service should be filled by a person holding office in the civil service of the State, it shall notify the Civil Service

Commission to that effect and the Board may, by arrangement with the Commission, cause such vacancy to be filled by way of secondment or transfer.

Employment in the Internal Revenue Service shall be subject to

- (4) the provisions of the pension legislation for the time being in force in the State and accordingly, officers and employees of the Internal Revenue Service shall be entitled to pensions and other retirement benefits, as are prescribed under the relevant Law.

- i. Without prejudice to the provision of Section 14(4) herein, the Internal Revenue Service shall where the Board thinks it expedient and upon the written approval of the Governor published in the State Gazette, operate an independent pension scheme in line with the Contributory Pension Scheme established under the Pension Reform Act, 2014 or any applicable State Law, for the purpose of payment of retirement benefits of employees to whom the scheme applies
- ii. Where the Service elects to operate the Contributory Pension Scheme established under the Pension Reform Act, 2014, the provisions of Pension Reform Act, 2014 or the applicable State Law, shall apply to regulate the Pension scheme of the employees in the service of the Board.
- iii. The terms and conditions of service, including remuneration, allowances, benefits and pensions of the employees of the Internal Revenue Service, shall be determined by the Board, subject to the approval of the Governor.
- iv. The Board shall maintain a separate account to be known as NSIRS Pension Account for the purposes of pension and other retirement benefits as prescribed in Section 14(4) of this Law.
- v. The Board shall credit 5% of its funds prescribed in Section 16(a) of this Law into the NSIRS Pension Account on monthly basis.

S.13(1) There shall be a Technical Committee of the Board (Hereinafter referred to as (“the Technical Committee”) which shall comprise:

*Technical
Committee of
the Board.*

- (a) The Chairman;
- (b) The Directors within the Internal Revenue Service;
- (c) The Secretary to the Internal Revenue Service;

(2) The Technical Committee shall -

- (a) Have powers, to co-opt additional staff from within the Internal Revenue Service and persons from the private sectors who are experienced in revenue matters, as the committee may consider necessary in the discharge of its duties.
- (b) Consider all matters that require professional and technical expertise and make recommendations to the Board.
- (c) Advise the Board, on all its powers and duties, specifically mentioned in section 11 and 12 of this law; and
- (d) Attend to such other matters, as may from time to time be referred to it by the Board.

S.14 The Board, shall establish and maintain a fund, which shall consist of and to which shall be credited –

*Funds of the
Board.*

- (a) A minimum of Ten percent (10%) of all its preceding month's collection to finance salaries, allowances, bonuses, overheads and capital projects, as may be approved by the State House Assembly;
- (b) All other monies, which may from time to time accrue to the Board, for other services including the disposal, lease or hire or any other dealing with, any property vested in or acquired by the Board;

- (c) All sums of money, accruing to the Board or the Internal Revenue Service, by way of grants-in-aids, gifts, testamentary dispositions and endowments and contributions from any source whatsoever; and
- (d) Such monies, as may from time to time be granted to the Board, by the State Government or donor agencies provided such grants are not intended for purposes contrary to the objects and functions of the Board.
- (e) The Board shall remit Ten percent (10%) of its collection to the Local Government Joint Account.

S.15 The Board shall defray from the fund established pursuant to Section 16 of this Law, all the amounts payable under or in pursuance of this Law, being sums representing: *Expenditure of the Board.*

- (a) Any allowance or other payments, due to the Chairman and other members of the Board;
- (b) Reimbursements to members of the Board or any committees set up by the Board, for such expenses as may be expressly authorized by the Board or the Internal Revenue Service;
- (c) All remunerations, allowances or other costs of employment of the staff of the Internal Revenue Service;
- (d) Cost of acquisition and upkeep of premises, belonging to or occupied by the Internal Revenue Service and any other capital expenditure of the Internal Revenue Service;
- (e) Investments, maintenance of utilities, staff promotion, training, research and similar activities;
- (f) All other costs, that may be necessary for the day to day operations of the Internal revenue Service;
- (g) Any expenditure necessarily incurred by this Board in the discharge of its corporate social responsibility within the State to build up and sustain the good will of the Board in her relations with the public.
- (h) Any other payment, for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Internal Revenue Service.

S.16 The Board, shall cause to be prepared, not later than the 30th day of September of each year, an estimate of its income and expenditure and proposed revenue retention rate for the succeeding year *Annual Estimates.*

S.17(1) The Board, shall cause proper accounts and records to be kept and such accounts shall, not later than six Audits months after the end of each year, be audited by auditors, appointed by the Board, from the approved list and in accordance with the guidelines supplied by the Auditor-General. *Accounts and Audits.*

- (2) The Auditor-General of the State shall have power to conduct periodic checks of all Government Statutory Corporations, Commissions, Authorities, Agencies, including all persons and bodies established by a Law of the House of Assembly of the State.

S.18(1) The Board, shall not later than the 30th of June, each year, submit to the Auditor-General of the State, a report of its activities during the immediate preceding year and shall include in such report, the audited accounts of the Internal Revenue Service. *Annual Reports.*

- (2) The Auditor-General, shall within thirty days of receipt of the report; present a copy of the report to-
 - (a) The State Executive Council; and
 - (b) The State House of Assembly

S.19(1) The Board, may accept gifts of land, money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gift provided that the acceptance of the gift shall not in any way compromise the objectivity and integrity of the Board, and the overall interest of the State. *Power to accept Gifts.*

- (2) The Board shall not accept any gift if the acceptance of such gift or the condition attached to such gift will derogate, the efficiency, objectivity and integrity of the board in the performance of her function.

- (3) Such gifts as aforementioned in subsection (1) of this Section shall be brought to the notice of the Governor not later than three days after the receipt of the gift(s).

- (4) The Board, shall not accept any gift, if the condition attached to it are inconsistent with its functions.

S.20(1) The Board, shall with the approval of the State House of Assembly, borrow by way of loan, overdraft or otherwise, from any source, such sums as it may require for the performance of its function and meeting its obligations under this Law. *Power to Borrow.*

S.21 The Internal Revenue Service shall have power to- *Powers and Functions of the Internal Revenue Service.*

- (a) Assess, all taxable persons in the State;
- (b) Where for all practical purposes the income of the taxpayer cannot be ascertained or records are not kept in such a manner as would enable proper assessment of income, then such a taxpayer shall be assessed on such terms and conditions as prescribed by the Nigeria presumptive tax Regulations, 2023 made pursuant to Section 36 (6) PITA Cap P8, LFN 2004 (as amended) and Schedule II of this Law
- (c) Collect, recover and pay to the designated approved Government account, any tax or levy due to the Government under this or any other enactment;
- (d) Enforce payment of taxes due in collaboration with the relevant law enforcement and judicial bodies or agencies;
- (e) Review, in collaboration with the relevant ministries and agencies, the tax regime and promote the application of tax revenue, to stimulate economic activities and development;
- (f) Carry out, in collaboration with the relevant law enforcement agencies, the examination and investigation of all cases of tax fraud or evasion, with a view to determining compliance with provisions of this or any other relevant enactment.
- (g) Determine from time to time, the extent of financial loss and such other losses of government arising from tax fraud or evasion and such other losses (or revenue foregone) arising from tax waivers and other related matters.

- (h) Adopt measures, to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion, having regard to the due process of the law;
- (i) Adopt measures which include compliance, enforcement and regulatory actions, as well as introduction and maintenance of investigative and control techniques, for detection and prevention of non-compliance;
- (j) Collaborate and facilitate rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax related matters
- (k) Undertake, exchange of personnel or other experts, with complementary agencies for purposes of comparative experience and capacity building.
- (l) Establish and maintain, a system for monitoring international dynamics of taxation, in order to identify suspicious transactions and the persons involved;
- (m) Provide and maintain, access up-to-date and adequate data and information, on all taxable persons, individuals or corporations, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
- (n) Undertake research and similar measures, with a view to stimulating economic development and determining, the extent and effects of tax fraud or evasion and make recommendations to the government, for the appropriate intervention and preventive measures.
- (o) Maintain a liaison with the office of the Attorney- General, all government security and law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
- (p) Issue taxpayer identification number to every person taxable in the State;
- (q) Carry out and sustain public awareness and enlightenment campaigns, on the benefit of tax compliance within the State; and;
- (r) Carry out such other activities, as are necessary or expedient for the full discharge of all or any of the functions prescribed under this Law.

S.22(1) There shall be established for each Local Government Area of the State, a Committee to be known as the Local Government Revenue Committee (hereinafter referred to as the Revenue Committee). *Local Government Revenue Committee.*

The Revenue Committee, shall comprise the following -

- (2) (a) Supervisory Councilor for Finance of the Local Government Council as Chairman;
- (b) Director of Finance and any other two (2) directors of the Local Government Council;
- (c) Two (2) other persons experienced in revenue matters to be appointed by the Chairman of the Local Government on their personal merit.

S.23(1) There shall be established for each Local Government Area of the State, a Committee to be known as the Local Government Revenue Committee (hereinafter referred to as the Revenue Committee). *Functions of the Revenue Committee.*

- (2) The Revenue Committee, shall be autonomous of the Local Government Treasury and shall be responsible for the day to day administration of the Department of Personnel which forms its operational arm.

S.24 There is established for the State, a Joint Revenue Committee which shall comprise: *Joint Revenue Committee.*

- (a) The Executive Chairman of the State Internal Revenue Service as the Chairman;
- (b) The Chairmen of various Local Government Revenue Committee in the State
- (c) The Director, Legal Department of the Service; and
- (d) A Representative, not below the rank of a Director, from the Ministries responsible for;
 - i. Local Government and Chieftaincy Affairs;
 - ii. Finance, Budget and Planning;
 - iii. Trade, Industry and Investment;
 - iv. Lands, Housing and Urban Development;
 - v. Agriculture;
 - vi. Environment and Solid Minerals;
 - vii. The secretary of the committee who shall be a staff of the State Internal Revenue Service of a directorate cadre.

S.25 The functions of the State Joint Revenue Committee shall be to: *Functions of the Joint Revenue Committee.*

- (a) Harmonize Tax Administration in the State;
- (b) Deal with revenue matters of common concern, to the State and Local Government Authorities;
- (c) Enlighten members of the public generally, on State and Local Government revenue matters;
- (d) Implement decisions of the Joint Tax Board and State Executive Council;
- (e) Advise the Joint Tax Board and the State and Local Government on Revenue matters and review taxes, rates, levies, fees and charges;
- (f) Resolve any disagreement on revenue arising between Ministries, Department and Agencies and Local Government Area Councils;
- (g) Report taxpayer's complaint to the Internal Revenue Service; and
- (h) Carry out such other functions, as may be assigned to it by the Joint Tax Board and the State Executive Council.

S.26 The Chief Judge, by this law is empowered to designate in each Local Government Area, a Revenue Court including Mobile Revenue Courts which shall give priority to matters affecting the revenue of the State and of the relevant Local Government Council. *Designated Revenue and Mobile Courts.*

- (2) In furtherance to the achievement of the objectives of the Service, an action of administrative or enforcement nature may be carried out by an authorized Revenue Collector or a corresponding authority or person holding an office constituted by or under law. *Authorized Revenue Collector.*
- (3) For the purpose of this Law, a Revenue Collector means a duly authorized officer of the Service or any of the Revenue Committees.
- (4) The production, by a Revenue Collector, of an Identity Card and Certificate of Warrant -

- (a) Issued by and having printed thereon, the office of the relevant revenue authority;
- (b) Setting out his full names, and stating that he is, authorized to exercise the functions of a revenue collector,

Shall be sufficient proof, that the Revenue Collector, is duly authorized for the purposes of this Law.

- S.27** Except as otherwise provided in any Law, all revenue due to any authority in the State, shall be payable by bank deposit, bank draft, electronic debit or credit card; or money transfer, into any of the approved Government accounts designated by the Board or the Chairman of the relevant Local Government Council entitled to receive such revenue. *Revenue payment modes*
- S.28(1)** From the commencement of this Law, no tax shall be payable to the State except those contained in the Schedule hereto or contained in any subsisting enactment made by the Nasarawa State House of Assembly, provided that if any tax or fee payable to the State is in conflict with the tax or fee levied in the Schedule to this law, the later shall prevail. *Tax payable in the State.*
- (2) From the date when this enactment shall come into force the Board of Internal Revenue Service of the State shall be the sole authority responsible for issuing notice of tax assessment and collection of all taxes, rates, fees, levies and revenue charges of the State to the exclusion of any Ministry, Department and Agency, provided however that the Board may, in appropriate circumstances, delegate such power in writing in part or full, to any Ministry, Department or Agency of the State or a consultant or agents specialized in the area of the taxation or any other field so assigned. *Exclusive power to assess and collect Tax.*
- (3) The Internal Revenue Service shall have power, to administer any law on taxation in respect of which the State House of Assembly or the National Assembly may confer power on it.
- (4) The Internal Revenue Service may, with the approval of the Governor, by an instrument appoint, any Ministry Department or Agency to collect revenue pursuant to its powers under subsection (3) of this Section. *Power to delegate or appoint.*
- (5) The payment of taxes, and fees listed in the Schedule to this Law payable by mosques and churches are to be in accordance with the provisions of the Nasarawa State Land Use Charge now in force or herein after to come into force.
- (6) Subject to the approval of the Nasarawa State House of Assembly, the IRS after consultation with the relevant Ministry, Department or Agency, may at any time review the tax, fees, levies or any other charges payable under the Schedule of Taxes to this Law.
- (7) The NSIRS shall be the sole authority to make all necessary arrangements for the collection and accounting for all taxes received by her through the Internal Revenue Service's PAY DIRECT platform and e-payment system.
- S.29(1)** Subject to the provision of this Law, a taxable person shall be chargeable to tax:
- (a) In his name; or
 - (b) In the name of any receiver, trustee, guardian, guarantor or committee who has the control or management of any property or concern on his behalf.

- (2) Any person who is chargeable to tax shall be answerable for all matters within his competence which are required to be done by virtue of this Law for the assessment of the income of such taxable person and payment of any charge thereon. *Persons Chargeable to Tax.*
- (3) Where two or more persons act in the capacity of trustees, they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.
- S.30(1)** A taxable person shall, during each year of assessment, prepare and submit to the Service in such form as the Service may from time to time, a true statement of his tax status in writing and without prejudice to the generality of the following, the statement shall contain: *Statement of Return of Taxable person.*
- (a) The amount of his income for the year of assessment;
- (b) The source of such income;
- (c) The allowance, reliefs and deduction; and
- (d) Such other particulars as may be required by the Service.
- S.31(1)** All taxes payable to the State shall be assessed by the Service. *Assessment.*
- (2) The NSIRS shall establish a complaint and information Assess office to provide relevant information to taxpayers and listen to their complaints.
- (3) No person including NSIRS or the Local Government Authority shall mount a road block in any part of the State for the purpose of collecting any tax or revenue *Road blocks unlawful for the purpose of Tax.*
- (4) No person other than the appropriate and authorized tax authority delegated by the NSIRS, shall assess or collect, on behalf of IRS, any tax listed in the Schedule to this Law.
- (5) The NSIRS shall allow until the 31st day of January of every year for taxpayers to pay voluntarily and thereafter shall proceed to assess every other person chargeable to payment of any tax after 31st of January.
- (6) Notwithstanding the provisions of this Section, the NSIRS shall assess and serve notices of assessment before the 31st day of January where it considers the assessment to be necessary.
- (7) Unless payment due dates are specified in another Law, all persons to whom this Law applies shall pay to IRS all taxes as prescribed in this Law:
- (a) Within thirty (30) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;
- (b) Within five (5) days from the beginning of every month, in respect of amounts due to be paid monthly.
- S.32(1)** In the case of taxes which require assessment, the NSIRS shall serve notices of assessment by hand at the relevant address or sent by registered post or email to each person in whose name the assessment is made.
- (2) The NSIRS shall;
- (a) Issue notice(s) in respect of taxes as listed in this Law.
- (b) Where a person is liable to two or more of the taxes in any year of assessment, the NSIRS shall serve a single demand notice indicating the amount due on each of the revenue items

- (3) Where tax is not paid, when it falls due under any enactment, by any person from whom it is due, whether or not the payment of that tax, has been secured by a bond or otherwise, it shall be paid on demand made by the Internal Revenue Service, either on that person personally or by delivering the demand in writing, to his place of abode or business, and if it is not paid on demand, the person in default, shall in addition to the amount of tax due and payable, also be liable to a fine equal to the amount of tax due and payable.

S.33(1) From the commencement of this Law, the Internal Revenue Service shall be responsible for the collection of all categories of Haulage Fees payable at the points of loading or discharge in the State. *Collection of Haulage Fee.*

- (2) Any provision in any other Law giving power to any Ministry, Department or Agency for the collection of Haulage Fees is hereby repealed.

S.34(1) The NSIRS shall prepare a list of taxable persons assessed and served with notices. *List of Persons Assessed*

- (2) The notice shall contain the name and address of the taxpayer, type and amount of levy assessed, date of service and any other relevant information.

S.35(1) If any tax payer, disputes an assessment, he may apply for Revision to the NSIRS by notice of objection in writing to review and to revise the assessment and such application, shall state precisely, the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment. *Objection and Revision of Assessment.*

- (2) On receipt of a notice of objection, the IRS may require the tax payer to furnish such particulars and to produce such books or other documents, as the Board may deem necessary, and may summon any person, who may be able to give information which is material to the determination of the objection, to attend for examination, by an officer of the Internal Revenue Division on oath or otherwise.

- (3) Where a tax payer, who has objected to an assessment, agrees with the IRS as to the correct amount of the tax chargeable, the assessment, shall be amended accordingly and notice of the tax chargeable shall be served upon such person:

Provided that, if an applicant, for revision under the provisions of this Section, fails to agree with the NSIRS on the amount of the tax chargeable, the NSIRS shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment, to such amount as the NSIRS may, according to the best of its judgment, determine and give notice of the revised assessment and of the tax payable together with notice of refusal to amend the revised assessment and wherever appropriate, any reference in this law, to an assessment or to an additional assessment shall be treated, as a reference to an assessment or to an additional assessment as revised under the provisions of this Law.

S.36(1) After proper auditing, the Internal Revenue Service on the approval of the Chairman shall refund to a taxpayer, any overpayment of tax as is due.

- (2) The Internal Revenue Service shall decide on who is eligible for refund subject to such rules and conditions as may be approved by the Board. *Overpayment and refund to taxpayer.*

- (3) The refund shall be made within ninety days of the decision of the Internal Revenue Service, made pursuant of subsection (2) of this section, with the option of setting off the amount due against future tax at the discretion of the tax payer.
- (4) Upon a complaint by a taxpayer of overpayment of tax, if found to be genuine, a refund shall be approved by the Chairman within 30 days.
- S.37** All revenue generating Ministries, Departments or Agencies shall receive not more than three percent (3%) of their previous month total revenue collection to cover cost of assessments, services of notices, incentives to staff, sensitization and other logistics. *Percentage to revenue generating MDA.*
- S.38(1)** The Joint State Revenue Committee may, subject to the approval of the House of Assembly, review taxes in the schedule to this Law;
- i. When the House of Assembly finds it expedient to do so, or in default of subsection (1) above, every two (2) years; and
 - ii. May receive advice or input from State Ministries, Departments and Agencies in that regard;
 - iii. Provided however, that if the State Joint Revenue Committee believes it expedient to review the taxes in this Law, either wholly or in part before the expiry of the two (2) years stated, it shall through the Chairman of the Board of the NSIRS bring a request for consideration and approval of the House of Assembly.
- (2) The rates of court fees and fines shall however, be reviewed in accordance with the Payment System.
- S.39** No assessment, warrant, or other proceeding purporting to be made in accordance with the provisions of this law or any other Revenue Law in force in the State, shall be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this law and if the person assessed or intended to be assessed or affected thereby designated therein to common intent and understanding. *Errors and defects in Assessment Notice.*
- S.40** The Internal Revenue Service shall have the following Departments: *NSIRS Departmental Structure.*
- (a) Assessment;
 - (b) Collection;
 - (c) Compliance
 - (d) Admin and Supplies;
 - (e) Support Services
 - (f) Planning, Research and Statistics;
 - (g) Motor Vehicle Administration;
 - (h) Corporate Affairs, Taxpayers Education & Public Relations;
 - (i) Information & Communication Technology;
 - (j) Other Revenue;
 - (k) Legal;
 - (l) Audit department;
 - (m) Any other relevant Department to be created by the Board
- S.41(1)** For the purpose of obtaining full information in respect of all the profits or income of any tax payer, the Internal Revenue Service, may give notice requiring him to provide information within the time specified in the notice to: *Call for returns, documents, books and information.*

- (a) Complete and deliver to the Internal Revenue Service, any return specified in the notice
 - (b) Appear personally, before an officer of the Internal Revenue Service, for examination with respect to any matter relating to such profits or income;
 - (c) Produce or cause to be produced for examination, books, documents and any other information, at the place and time stated in the notice, which may be from day to day for such period as the Internal Revenue Service may deem necessary; or
 - (d) Give orally or in writing, any other information including a name and address specified in such notice.
- (2) For the purpose of paragraphs (a) to (d) of subsection (1) of this Section, the time specified in such notice, shall not be less than seven days from the date of service of such notice except that an officer of the Internal Revenue Service not below the rank of a Chief Inspector of Taxes or its equivalent, may act in any of the cases stipulated in paragraphs (a) to (d) of subsection (1) of this Section, without giving any of the required notices set out in this Section. *Time to respond.*
- (3) Any person, who contravenes the provisions of this Section, in respect of each offence, shall be liable on conviction, to a fine equivalent to One hundred percent of his actual tax liability. *Penalty for failure to give information.*
- (4) This Section or any other provisions of this Law, shall not be construed, as precluding the Internal Revenue Service, from verifying by tax audit or investigating any matter, relating to any returns or entries in any book, document or accounts including those stored on a computer, or digital or magnetic or optical electronic media as may, from time to time be specified by the Internal Revenue Service.
- (5) Any person, may apply in writing to the Board, for an extension of time, within which to comply with the provisions of this Section and Section 36 (1) of this Law, provided that the person; *Extension of time for compliance.*
- (a) Makes the application before, the expiration of the time, stipulated in the Section for making the returns; and
 - (b) Shows good cause, for his inability to comply within the time provided under the relevant Section.
- (6) If, the Board is satisfied, with the cause shown in the application under paragraph (b) of the above subsection, it may in writing, grant the extension of the time or limit the time as it may consider appropriate.
- S.42** The Internal Revenue Service, may give notice in writing to any person it considers necessary, requiring fuller or further returns, in respect of any matter relating to the functions of the Internal Revenue Service under this Law. *Call for further returns.*
- S.43(1)** Without prejudice to Section 33 of this Law, every person or business, engaged in building and/or construction, shall prepare and deliver to the Internal Revenue Service, quarterly returns specifying-In the case of an individual, all transactions involving the sum of one million naira and above; or in the case of partnership or unincorporated business names, all transactions, involving the sum of three million naira and above; and *Quarterly Returns for building and construction business.*

- (2) Subject to subsection (1) of this Section, for the purpose of obtaining information relating to taxation, the Internal Revenue Service, may give notice to any person including commercial banks operating in the State, to provide within the time stipulated in the notice, information, including the name and address of any person specified in the notice:
- (3) Provided, that a commercial bank shall not be required to disclose any additional information about a customer or his bank under this Section, unless such additional disclosure, is required by a notice signed by the Chairman of the Internal Revenue Service, on the advice of the Technical Committee of the Board.
- (4) Any person, who having been engaged in banking in the State, contravenes the provisions of this Section, commits an offence and shall, in respect of each contravention, be liable on conviction, in the case of a body corporate, to a fine of Five Hundred Thousand Naira (N500,000.00) and in the case of an individual, to a fine of Fifty Thousand Naira (N50,000.00) or imprisonment for a term of One year or to both such fine and imprisonment

S.44(1) The Internal Revenue Service shall issue a Tax Clearance Certificate to any person within two weeks of receipt of an application, where: *Tax Clearance Certificate.*

- (a) Taxes assessed on the income of the person for the three years immediately preceding the current year of assessment have been fully paid;
 - (b) No taxes due on the income of that person remain outstanding and unpaid; or
 - (c) The person, is not liable to tax for any of those three years;
- (2) Where a person, is able to produce evidence, that he has paid withholding tax by deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted, the person shall not be denied a tax Clearance Certificate;
 - (3) The payment of Income Tax for the current year shall not be made a condition for the issuance of the Certificate unless the applicant is leaving the State finally.
 - (4) A Tax Clearance Certificate, may be issued in paper form or stored in an electronic format on a machine-readable smart card (referred to as Electronic Tax Clearance Certificate) which holds tax information peculiar to that applicant and which, shall be presented for checking by the holder whenever his tax compliance status is required. *Tax Clearance Certificate format*
 - (5) Where a person, who has applied for a Tax Clearance Certificate, has discharged his own tax liability but has failed to remit Withholding Tax or Pay As You Earn deductions collected by him on behalf of the State Government, no tax clearance may be issued to that person.
 - (6) The Internal Revenue Service may decline to issue a Tax Clearance Certificate but in such a case shall, within two weeks of receipt of the application, give reasons for the denial.

- (7) A Ministry, Department or Agency of the Government, or any corporate body, statutory authority or person empowered in that regard by this Law or any other Law, shall demand a Tax Clearance Certificate for the three years immediately preceding the current year of assessment;
- (a) As a precondition for transacting any business, including but not limited to the following:
- i. Application for Governor's consent for land and real property transaction;
 - ii. Application for Certificate of Occupancy;
 - iii. Application for registration as a contractor;
 - iv. Application for award of contracts by the Government, its Agencies, and registered companies;
 - v. Application for approval of building plans;
 - vi. Application for any government license or permit;
 - vii. Application relating to the establishment or conduct of business;
 - viii. Application for Government loan for housing, business or any other purpose;
 - ix. Registration of motor vehicles;
 - x. Registration for distributorship under the State;
 - xi. Confirmation of appointment by Government as Chairman or Member of any public Board, Institution, Commission, Company or to any other similar position made by the Government;
 - xii. Application for allocation of market stalls;
 - xiii. Appointment or election into public office; and
 - xiv. Any other application or process, for which a Tax Clearance Certificate is required under the provisions of this Law and Section 85 of the Personal Income Tax Act as amended.
- (b) Without prejudice to the provisions of the Stamp Duties Act and the Registration of Titles Law, the appropriate Authority, shall demand for tax clearance when checking documents of property transactions before accepting such documents for stamping or registration as the case may be.
- (c) The Board may prescribe by notice in the Gazette, other purposes for which a Tax Clearance Certificate may be required.
- (8) A Tax Clearance Certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment;
- (a) The chargeable income of the holder;
 - (b) The tax payable;
 - (c) The tax paid; and
 - (d) The tax outstanding, but where no tax is due from the holder or on his income or property, the certificate shall contain a statement to that effect.

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Cap 58, LFN

The Internal Revenue Service shall be the sole authority to issue a Tax

- (9) Clearance Certificate under this Law. Provided that-
- (a) The information which the Board requires the taxpayer to provide (the data), shall not be excessive in relation to the purposes for which the Tax Clearance Certificate is to be issued;

- (b) The Internal Revenue Service, shall request from the taxpayer, all details that are necessary to keep the data accurate and up to date;
- (c) The Internal Revenue Service shall make available to the taxpayer at a price to be determined at its discretion, a smart card with taxpayer identity number, names, signature and photograph embossed on the front side;
- (d) The card, shall hold data, in respect of a particular taxpayer, in a secured format that can be accessed for authentication;
- (e) The data, shall be made accessible to third parties only in a form which permits identification of the taxpayer and access to information on him for no longer than is necessary for the purpose of verifying his tax clearance status;
- (f) The Internal Revenue Service, shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand a Tax Clearance Certificate from any person;
- (g) The Internal Revenue Service shall ensure, that the taxpayer's data on the card, are kept confidential to the same extent as their ordinary tax records;
- (h) Every person, having any official duty or being employed in the administration of this law, shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and
- (i) The Board, shall not be liable for damages or any loss incurred by the card holder as a result of inaccuracies in data supplied by him
- (j) The Card holder, shall upon application, be advised as to the;
 - (i) Confidentiality of the information supplied;
 - (ii) Fees or Charges for reissuing a lost card;
 - (iii) Complaint handling procedure; and
 - (iv) Procedure for review of personal data.

*Electronic Tax
Payer Smart
Card.*

- (10) The Chairman of the Board shall have power from time, to time to make such other regulations as he may consider necessary, for effective; implementation of the Electronic Tax Certificate Scheme in the State.

*Electronic Tax
Clearance
Certificate
Scheme.*

- S.45(1)** An authorized officer of the Internal Revenue Service shall, between the hours of 7:00am and 6:00pm of every working day, have free access to all lands, buildings and places, and to all books and documents, whether in the custody or under the, control of a public officer, institution or any other documents including those stored or maintained on computers, or on digital, magnetic, optical, or electronic media, and any property, process or matter which the officer considers necessary or relevant, for the purpose of collecting any tax under any of the relevant enactments or laws or for the purpose of carrying out any other functions lawfully conferred or likely to provide any information otherwise required for the purpose of any of those enactments or any of those functions and may, without fee or reward, make any extract from or copies of any of such books or documents.

*Power to
access lands,
buildings,
books,
documents,
etc.*

- (2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this Section, are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Internal Revenue Service, may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the aforementioned media, in order to prevent the accidental or intentional destruction,

removal or alteration of the records and documents, especially where such is required as potential evidence in the investigation of criminal proceedings.

- Where, the Internal Revenue Service is able to obtain in place of taking
- (3) physical possession of such equipment, computer or storage media under subsection (2) of this Section and the Internal Revenue Service possesses the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it is on the original computer, the Internal Revenue Service shall make such a copy and use it as digital evidence during such investigation or criminal proceedings

- The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer shall
- (4) (a) Provide the officer, with all reasonable facilities and assistance for the effective exercise of powers conferred by this Law; and
(b) Answer questions relating to the effective exercise of the powers orally or if required by the officer, in writing or by statutory declaration

- Notwithstanding subsection (1) of this Section, the Authorized Officer or a person accompanying the officer, shall not enter any private dwelling, except with the consent of an occupier or pursuant to an authorization issued under subsection (6) of this Section.
- (5)

- If the Chairman of the Internal Revenue Service, on written application is satisfied, that the exercise by an authorized officer of his functions under this section, requires physical access to a private dwelling, he may issue to the officer, a written authorization to enter that private dwelling.
- (6)

Every authorization issued under subsection (6) of this Section shall:

- (7) (a) Be in the form prescribed by the Chairman;
(b) Be directed to a named officer of the Internal Revenue Service;
(c) Be valid, for a period of three months from the date of its issue or such lesser period, as the Chairman considers appropriate; and
(d) Notwithstanding paragraphs (b) and (c) of this subsection, be renewable by the Chairman on application. .

- Every officer, exercising the power of entry conferred by an authorization issued under subsection of this Section, shall produce the written authorization and evidence of identity;
- (8)

- (a) On first entering the private dwelling; and
(b) Subsequently, when he is reasonably required to do so.

- S.46(1)** An officer, of the Internal Revenue Service authorized by the Chairman, may remove books or documents accessed under Section 46 of this Law, to make copies. *Power to remove books and documents.*
- (2) After copies have been made, the books and documents so removed, shall be returned within 14 days.
- (3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman, shall be admissible in evidence in court as if it were the original.
- (4) The owner of any book or document which is removed under this Section, may at his expense, inspect and obtain a copy of the book or document;
- (a) At the time the book or document is removed to the premises; and
(b) At reasonable times subsequently.

- S.47(1)** The Internal Revenue Service, may by notice in writing, appoint a person as the agent of another person and the person so declared as agent, shall be the agent of that person for the purpose of this Law, and may be required, to pay tax which is or will be payable by the person from any money which may be held by him for, or due by or to become due by him to the person whose agent he has been declared to be, and in default of that payment, the tax shall be recoverable from him. *Power to appoint Agent.*
- (2) For the purpose of this Law, the Internal Revenue Service, may require any person to give information as to any money, fund or other asset which may be held by him for, or any money due from him to any person.
- (3) The provisions of this Law, with respect to objections and appeals, shall apply to any notice given under this section, as though that notice were an assessment.
- S.48(1)** Subject to the provisions of this Law, if any tax is not paid, within the period prescribed, a sum equal to Five percent (5%) of the amount of the tax payable, shall be added and the provisions of the law relating to the collection and recovery of tax, all apply to the collection and recovery of such sum and; *Penalty for Non-payment of tax.*
- (a) The tax due from a taxable person, shall carry interest at the prevailing commercial rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid;
- (b) The provisions of the law relating to collection and recovery of tax, shall apply to the collection and recovery of the interest;
- (c) A penalty imposed under this section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
- Any person, who without lawful justification or excuse, the proof of which
- (2) shall lie on the person, fails to pay any tax imposed within the prescribed period, commits an offence under this Law.
- The Internal Revenue Service shall have the power to remit any part or the
- (3) whole of the penalty due under subsection (1) of this Section.
- S.49(1)** Without prejudice to any other power conferred on the Relevant Tax Authority for the enforcement of payment tax due from a taxable person that has been properly served with an assessment which has become final and conclusive and a demand notice has been served upon the person in accordance with the provisions of this Law, or has been served upon the taxable person, then, if payment of tax is not made within the time specified by the demand notice, the Relevant Tax Authority may, in the prescribed form, for the purpose of enforcing payment of tax due- *Power to Distrain.*
- (a) Distrain the taxpayer by his goods, other chattels, bonds or other securities; or
- (b) Distrain upon any land, premises or places in respect of which the taxpayer is the owner and subject to the provisions of this Section, recover the amount of tax due by sale of anything so distrained.
- (2) The authority to distrain under this Section shall be in the form prescribed by the relevant tax authority.

- (3) For the purpose of levying any distress under this Section, an officer duly authorized by the relevant tax authority shall apply to a Judge of a Revenue Court sitting in Chambers, under oath for the issue of a warrant under this Section. *Court to issue Warrant to Distrain.*
- (4) The Judge may, on application made ex-parte, authorize such officer referred to in sub-section (3) of this Section in writing to execute any Warrant of distrain and, if necessary, break open any building or place in the daytime for the purpose of levying such distrain and he may call, to his assistance, any police officer and it shall be the duty of such police officer, when so required, to aid and assist in the execution of any Warrant of distrain and in levying the distrain.
- (5) Any property distrained pursuant to this Section may, at the cost of the owner, be kept for 14 days at the end of which time, if the amount due in respect of tax and the cost and charges incidental to the distrain are not paid, the same may be sold.
- (6) There shall be paid out of the proceeds of sale, in the first instance, the cost or charges incidental to the sale and keeping of the distrain and the residue, if any, after the recovery of the tax liability, shall be payable to the owner of the things distrained or to the appropriate court where the owner cannot be traced, within 30 days of such sale.
- (7) In exercise of the powers of distrain conferred by this Section, the person to whom the authority is granted under sub-section (3) of this Section may distrain upon all goods, chattels and effects belonging to the debtor wherever the same may be found in Nigeria.
- (8) Nothing in this Section shall be construed as authorizing the sale of any immovable property without an order of a court of competent jurisdiction.
- (9) Where an owner of a property that is distrained applies to the High Court to set aside its order to distrain the property of the owner, the Court, if satisfied that the assessment of the Board is prima facie sustainable, shall order the owner of the distrained property to deposit, either in part or full, the assessed tax to the coffers of the Government subject to refund if the Service were unable to provide or substantiate its case or to the registry of the Court which shall deposit same in accounts dedicated by the Court.
- S.50(1)** Notwithstanding the provisions of this Law or any other relevant Laws, any amount due by way of tax, shall constitute a debt due to the State and may be recovered by a civil action, brought by the Board. *Recovery of Tax.*
- (2) Where, any tax has been under assessed or erroneously repaid, the person who should have paid the amount under assessed or to whom the repayment has erroneously been made, shall on demand by the proper officer, pay the amount under assessed or erroneously repaid, as the case may be, and any such amount, may be recovered as if it were to which a person to whom the amount was so short levied or erroneously repaid were liable.

- S.51(1)** The Internal Revenue Service, shall take all necessary measures to assist any relevant law enforcement agency, in the investigation of any offence under this Law. *Tax investigation.*
- (2) The Internal Revenue Service, shall have the power, to investigate or cause investigation to be conducted, to ascertain the violation of any tax law, whether or not, such violation has been reported to the Internal Revenue Service.
- (3) In conducting any investigation under subsection (2) of this Section, the Internal Revenue Service, may cause investigation to be conducted, into the properties of any person, if it appears to the Internal Revenue Service, that the lifestyle of the person and extent of his properties, are not justified by his declared source of income and returns made to the Board.
- (4) Where, any investigation under this Section reveals, the commission of any offence or an attempt to commit any offence, the Internal Revenue Service, shall submit its findings to the relevant law enforcement agency and the Attorney-General of the State for purposes of further investigation or prosecution.
- S.52(1)** The Internal Revenue Service, may co-opt the assistance and cooperation of a law enforcement agency, in the discharge of its duties under this Law. *Power to Co-opt.*
- a. Every law enforcement officer, shall aid and assist an authorized officer in the execution of any warrant of distrain and the levying of distrain.
- S.53(1)** Any tax officer, armed with the warrant issued by to a Judge of the State High Court and accompanied by a number of law enforcement officers as shall be determined by the Chairman may- *Power to enter, inspect and seize.*
- (a) Enter any premises covered by such warrant and search for, seize and take possession of any document or other article, used or suspected to have been used in the commission of an offence;
- (b) Inspect, make copies of or take extracts, including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
- (c) Search any person who is in or on such premises;
- (d) Open, examine and search any article, container or receptacle;
- (e) Open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises; and
- (f) Remove by reasonable force, any obstruction to such entry, search, seize or remove as he is empowered to effect
- (g) Enter any premises other than the one listed in the search warrant with a view to executing the authority conveyed by the search warrant, if the tax officer/ law enforcement officers are convinced that the location or custody of the contemplated books/documents have been moved to the adjoining room property or premises or any mobile machine, or motor vehicle or upon active intelligence received or upon physical observation of the activities of the person or institution against whom the warrant is meant to be executed.
- (2) No person shall be bodily searched under this Section, except by a person of the same gender.

- S.54(1)** The Internal Revenue Service, may with the approval of the Board, reward any person, not employed in the Internal Revenue Service, in respect of any information, that may be of assistance to the Internal Revenue Service, in the performance of its duties under this Law, upon meeting such conditions as may be determined by the Board and the amount of such reward, shall also be at the discretion of the Board. *Power to reward.*
- a. The identity of any person who gives information to the Internal Revenue Service shall be kept confidential unless the person providing the information desires otherwise and any current or former member of the Internal Revenue Service or Board, who discloses the identity of such person, shall be dealt with in accordance with the provisions of Section 57 of this Law, with regards to confidential information.
- S.55** No officer of the Internal Revenue Service or of any other tax authority in the State, shall be liable in civil action or proceeding, for any act or omission done by him in the performance of his duties or in the exercise of the powers conferred upon him under this or any other Law. *Immunity from action.*
- S.56(1)** All information and documents supplied or produced in pursuance of any requirement of this law or any other legislation being implemented by the Internal Revenue Service shall be treated as confidential. *Information and documents to be confidential.*
- a. Subject to the provisions of the Freedom of Information Act or law made by the State, or as otherwise authorized by the Governor or Chairman, any member or former member of the Board or any employee or former employee of the Internal Revenue Service who communicates or attempts to communicate, any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction, to a fine of Two Hundred Thousand Naira (N200,000) or to imprisonment for three (3) years or to both such fine and imprisonment.
- S.57** There shall be established a Public Private Dialogue Committee (herein referred to as PPDC). *Public Private Dialogue Committee.*
- S.58** The Public Private Dialogue Committee shall comprise of the following *Membership of Public Private Partnership Committee.*
- (a) The Executive Chairman of the Internal Revenue Service as the Chairman;
- (b) Board members, Secretary & Directors
- (c) One Representative each of:
- i. The Nigeria Bar Association;
 - ii. Chartered Institute of Taxation of Nigeria;
 - iii. Institute of Chartered Accountants of Nigeria;
 - iv. Association of National Accountants of Nigeria;
 - v. Nasarawa Chamber of Commerce, Industries, Mines and Agriculture;
 - vi. Manufacturers Association of Nigeria;
 - vii. Market Traders Association, Nasarawa State Chapter;
 - viii. Transport Association;
 - ix. Market Women Association of Nigeria, Nasarawa State Chapter
- S.59** The Functions of the Public Private Dialogue Committee shall be: *Functions.*
- (a) Enlightenment of the public on tax matters;
- (b) To serve as Alternative Dispute Resolution body
- (c) To advise the Internal Revenue Service on tax policy

- S.60(1)** Where, no objection or appeal has been lodged within the time limited by Section 36 of this Law or where due notice has not been given of further appeal against a decision of a Revenue Court, as the case may be, an assessment made or agreed to under the provisions of subsection (3) of Section 36 of this Law, determined under the provision to that subsection or on appeal, as the case may be, shall be final and conclusive for all purposes of this Law, as regards the amounts of the assessable, total or chargeable income and the tax charged thereby. *Assessment to be final and conclusive.*
- (2)** If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period or periods, prescribed by the provisions thereof, relating to the recovery of tax, and any penalty under section 50 of this law, shall apply to the collection and recovery of the tax or penalty, subject only to the set off of the amount of any tax repayable under any claim made under a provision of this law, which has been agreed to by the Internal Revenue Service or determined on an appeal against a refusal to admit that claim, provided that:
- (a) Where, an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Board on account of the tax charged by assessment, shall be paid; and
- (b) Nothing in Section 56 of the Personal Income Tax Act, shall prevent the Board, from making an assessment for any year which does not involve reopening any issue, on the same facts, which has been determined for that year of assessment under subsection (3) of that Section or on appeal.
- S.61** Any person, obliged to deduct any tax under this law, who fails to deduct or having deducted, fails to remit to the Internal Revenue Service within the 30 days required by law from the date the amount was deducted or the time duty to deduct arose, shall be liable to pay the withheld or not remitted amount in addition to a penalty of ten percent (10%) of the tax withheld or not remitted per annum and interest at the prevailing commercial bank rate. *Penalty for failure to deduct or remit deducted Tax.*
- S.62** Unless otherwise provided in this Law or any other revenue law applicable in the State, any person, who fails to pay in full, any tax or other revenue due to the State or a Local Government authority, shall be guilty of an offence and liable upon conviction to- *Penalty for failure to pay tax in full.*
- (a) A fine of one percent of the total amount revenue which was due and payable, for each day of default; and
- (b) Imprisonment for twelve (12) months.
- S.63** Any person who- *Obstruction.*
- (a) Obstructs, hinders, molests, or assaults any person or authorized officer in the performance of any function or the exercise of power under this Law; or
- (b) Does anything which impedes or is intended to impede the carrying out any search, removal or distraint;
- (c) Rescues, damages, or destroys anything so liable seizure, removal or distraint or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distraint; or
- (d) Prevents the arrest of any person by a person duly engaged or acting as aforesaid or rescues any 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 two (2) years or both.

S.64(1) Any person, who - *False declaration.*
Makes or signs or causes to be made or signed, or delivers or causes to be delivered to the Internal Revenue Service, any declaration, notice, certificate or other document whatever; or makes any statement, in answer to any question or enquiry put by an officer which is required to answer under this law or any other enactment, being a document or statement, produced or made for any purpose of tax, which is untrue in any material particular, commits an offence.

(2) Where, by reason of any such document or statement required to be produced under subsection (1) of this Section, the full amount of any tax payable is not paid or the overpayment is made in respect of any repayment of tax, the amount of tax unpaid or the overpayment, shall be recoverable as debt due to the Internal Revenue Service.

(3) Any person, who commits an offence under this Section, shall be liable on conviction to a fine of Two Hundred Thousand Naira (N200,000.00) and one percent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of Two (2) years or to both such fine and imprisonment.

S.65 Any person, who- *Counterfeiting or falsifying documents.*
a. Counterfeits or falsifies any document which is required by or for the transaction of business under this law or any other law being administered by the Board or the Internal Revenue Service; or
b. Knowingly accepts, receives or uses any document so counterfeited or falsified; or
c. Alters any such document after it is officially issued; or counterfeits any seal, signature, initials or other mark of or used by any officer for the verification of such a purpose to tax; or
d. Being an employee of the Internal Revenue Service, initiates, connives, or participates in the commission of any of offences in paragraphs (a) to (d) of this Section;

Commits an offence and shall be liable on conviction, to a fine not exceeding One Hundred Thousand Naira (N100, 000.00) or imprisonment for a term not exceeding One (1) year or both

S.66 A person who; *Penalty for offences by authorized or unauthorized persons.*
(a) Being a person, appointed for the due administration of this Law or employed in connection with the assessment and for collection of tax who;
(b) Demands from a person, an amount in excess of the authorized assessment of the tax; or
(c) Withholds for his own use or otherwise, a portion of the amount of tax collected; or
(d) Renders a false return, whether orally or in writing, of the amount of tax collected or received by him; or
(e) Defrauds a person, embezzles any money, or otherwise uses his position to deal wrongly with the Internal Revenue Service; or
(f) Steals or misuses service documents; or
(g) Compromises on the assessment or collection of any taxes:

Commits an offence and shall be liable on conviction, to a fine equivalent to two hundred percent (200%) of the penalties for offences by authorized and unauthorized persons or imprisonment for a term of three years or to both such fine and imprisonment.

- S.67** A person who; *Penalty where offender is armed.*
- (a) Who in commission of any offence under this Law, is armed with any offensive weapon, commits an offense and shall be liable on conviction to imprisonment for a term of four years;
 - (b) Who, while armed with an offensive weapon, causes injury to any officers of the Internal Revenue Service in the performance of his functions under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of ten years.
- S.68** Any person who connives with one or more persons, for the purpose of contravening any of the provisions of this Law, commits an offence and shall be liable on conviction to imprisonment for a term of one year. *Conspiracy to contravene any provisions of this Law.*
- S.69** Any person- *Impersonating a Revenue Collector.*
- (a) Who not being a Revenue Collector, holds himself out as a Revenue Collector and attempts to collect or collects any revenue due to the State or a Local Government Council, shall be guilty of an offence and be liable on conviction, to a fine of Two Hundred and Fifty Thousand Naira or imprisonment for a term of three years or to both such fine and imprisonment and any amount collected by him, shall be forfeited to the State Government or relevant Local Government Authority.
 - (b) If, for the purpose of obtaining admission to any building or other place or doing or procuring to be done, any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person, not being an authorized officer, assumes the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of One Hundred Thousand Naira or to imprisonment for a term of two years.
- S.70(1)** Any criminal proceedings for an offence under this Law, shall be instituted by or with the consent of the Attorney General. *Prosecution of Offences.*
- (2)** Notwithstanding that the Director, Legal Department is a member of the Board, he may appear for and represent the Board or Internal Revenue Service in his professional capacity in any proceedings in which the Board or Internal Revenue Service is a party. Provided that, the Director, Legal shall not in such circumstances, give evidence on behalf of the Board or Internal Revenue Service.
- S.71(1)** The Internal Revenue Service may with the approval of the Attorney-General, compound any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence. *Power to compound offences.*
- (2)** The Internal Revenue Service shall issue a treasury receipt for any money received under subsection (1) of this Section.
- S.72(1)** Any person, who contravenes any provisions of this Law for which no specific penalty is provided, commits an offence and shall be liable on conviction, to a fine of Fifty Thousand Naira or imprisonment for a term not exceeding One year or to both such fine and imprisonment. *General Penalty.*

- (a) Where, an offence under this Law, is committed by a body corporate or firm or other association of individuals:
- i. Every director, manager, secretary or other similar officer of the body corporate; or
 - ii. Every partner of the firm; or
 - iii. Every person concerned in the management of the association; or
 - iv. 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 had himself committed the offence, unless he prove, that the act or omission constituting the offence took place without his knowledge, consent or connivance.

- (b) Any individual. Ministry, Department, Agency or Local Government Council which mounts a road block for the purpose of collecting any tax, levy, fee, charge or rate commits an offence and shall be liable on conviction to a fine of N50, 000.00.

S.73(1) Subject to the provisions of the Freedom of Information Act and Law made by the State, any person, having any official duty or being official employed in the administration of this Law, shall regard and deal with documents, returns of assessment list and copies of such list relating to the profits or items of profits of any individual or company, as secret and confidential. *Official secrecy and confidentiality.*

- (2) Any persons, having possession of or control over any document, information, returns of assessment list or copies of such list relating to income or profits or losses of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, list of copies to any other person
- a. Other than a person to whom he is authorized by the Chairman to communicate it; or
 - b. Otherwise than for the purpose of this Law or of any other enactment, commits an offence under this Law.

(3) No person, appointed or employed under this Law, shall be required to produce any return, document or assessment, or to divulge or communicate any information, that comes into his possession in the performance of his duties, except as may be necessary in order to institute a prosecution, or in the course of an Official secrecy and confidentiality, prosecution for any offence committed in relation to any tax in Nigeria.

(4) Where, under any law in force in respect of any double taxation treaty with any country, provision is made for total allowance of relief from income tax in Nigeria, the obligation as to secrecy imposed by this Section, shall not prevent the disclosure to the authorized officers of the Government of that country such facts, as may be necessary to enable the proper reliefs to be given in cases where such is claimed from tax in that country.

(5) Where, an agreement or arrangement with any other country in respect of relief for double taxation of income or profits includes provisions for the exchange of information with that country, for the purpose of implementing that relief or preventing avoidance of tax, the obligation as to secrecy imposed by this Section, shall not prevent the disclosure of such information to the authorized officers of the Government of such country.

S.74(1) The Board, shall in the exercise of its powers and duties under this Law, be subject to the general directives of the Governor and such should be complied with in so far as it does not interfere with the day to day administration of the Internal Revenue Service:

Board to be subject to Governor's Direction.

Provided that, the Governor shall not give any directive, order or instruction in respect of any particular person, which would have the effect of requiring the Board to increase or decrease any assessment of tax made or to be made or any relief given or to be given or to defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the initiation of, withdrawing or altering the normal course of any proceedings whether civil or criminal relating either to the recovery of any tax or to any offence under this or any other tax legislation or otherwise undermine the powers vested on the Service under this Law.

(2) In any proceedings, whether civil or criminal under this Law or any of the Laws administered by the Board any act, any action or thing done by the Internal Revenue Service or the Board in pursuance of this Law shall not be subject to challenge on the ground that such act, matter or thing was not done or proved to be done in accordance with any direction, given by the Governor.

S.75(1) Any power conferred and any duty imposed upon the Internal Revenue Service, may without prejudice to the provision of Section 88(4) of the Personal Income Tax Act, be exercised or performed by the Internal Revenue Service or by an officer authorized generally or specifically in that behalf by the Internal Revenue Service.

Delegation of powers of the Board.

(2) Notwithstanding the provisions of subsection (1) of this Section, the Board may, at any time and at its discretion, reverse or otherwise modify the decision of any officer, affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any tax law or whether or not the office was authorized by the Internal Revenue Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.

(3) An order, ruling or directive made or given by an approved committee of the Board pursuant to this Section, shall not be treated as an order, ruling or directive until it has been ratified by the Board pursuant to the powers vested on the Board under this Law.

S.76 Any document or instrument required to be executed by the Internal Revenue Service or the Board in pursuance of any of its powers or duties under this or any other law, may be duly executed by the signature under the hand of the Chairman or an officer who has been authorized by the Board to so do.

Signature of the Chairman.

S.77(1) The Internal Revenue Service, may surcharge an imposition officer for such sum as it deems fit where such officer has been responsible for any:

Imposition of Surcharge.

- a. Improper payment of money, from the fund of the Internal Revenue Service for any payment not duly documented; or
- b. Deficiency in or for the destruction of any money, securities, stores or other property of the Internal Revenue Service; or

- c. Failed to;
- i. Keep proper accounts or records; or
 - ii. Make any payment or is responsible for any delay, in the payment of money from the Internal Revenue Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Internal Revenue Service, and a satisfactory explanation, is not furnished to the Internal Revenue Service, within a period specified by the Board with regard to such failure, improper payment or collection, not duly documented, deficiency or destruction or failure to keep proper accounts or records or failure to make payment in or delay in making payment.

- (2) Any action, taken under subsection (1) of this Section, shall be subject to the approval of the Board and when such approval is obtained, the Chairman, shall notify the person surcharged under this Section.
- (3) The Board may, at any time, withdraw any surcharge made in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made and the Board shall at once inform the Chairman of such withdrawal.

The amount of any surcharge imposed under subsection (1) of this Section and not withdrawn under subsection (3) of this Section, shall be a debt due to the Internal Revenue Service from the person against whom the surcharge is imposed and may be sued for and recovered, in any court in any suit initiated by the Internal Revenue Service for its recovery and may also be recovered, by deduction from the salary or other emoluments of the person surcharged if the Board so directs.

S.78(1) Subject to the provisions of this Law, the provisions of the Public Officers Protection Act shall apply, in relation to any suit instituted against any member, officer or employee of the Internal Revenue Service. *Limitation Law.*

- (2) No suit against the Chairman or a member of the Board or any employee of the Internal Revenue Service for any act done in pursuance or execution of this Law or any other Law or enactment, or of any public duties or authority or in respect of any alleged neglect or default in the execution of this Law or any other Law or enactment, duties or authority, shall lie or be instituted in any court unless it is commenced;
- (a) Within three months after the act, neglect or default complained of; or
 - (b) In the case of a continuation of damage or injury, within six months next after the ceasing thereof

(3) No suit shall be commenced against the Chairman or a member of the Board or any other officer or employee of the Internal Revenue, before the expiration of a period of one month after written Notice of the intention to commence the suit, shall have been served on the Internal Revenue Service by the intending plaintiff or his agent. *Pre-action Notice.*

- (4) The Notice referred to in subsection (3) of this Section, shall clearly and explicitly state:
- a. The cause of action;
 - b. The particulars of the claim;
 - c. The name and place of abode of the intending plaintiff; and
 - d. The relief which he claims.

- S.79** A notice, summons or other document, required or authorized to be served on the Internal Revenue Service under the provisions of this Law or any other law, may be served by delivering it to the Chairman or by sending it by registered post addressed to the Chairman at the principal office of the Internal Revenue Service. *Service of Notice, documents, etc.*
- S.80(1)** In any action or suit against the Internal Revenue Service, no execution or attachment shall be issued against the Internal Revenue Service unless, not less than three months' notice of the intention to execute or attach service has been given to the Internal Revenue Service. *Restriction on execution against property of the Service.*
- Any sum of money which by the judgment of any court has been awarded against the Internal Revenue Service, shall subject to any direction given by the court, where no notice of appeal against the judgment has been filed, be paid from the fund of the Internal Revenue Service.
- S.81** A member of the Board or Chairman or any officer or employee of the Internal Revenue Service, shall be indemnified out of the assets of the Internal Revenue Service against any liability incurred by him in defending any proceeding whether civil or criminal, if the proceeding is brought against him in his capacity as the Chairman or member of the Board or officer or other employees of the Internal Revenue Service. *Indemnity of Board, officers and employees.*
- S.82** The Governor, may give to the Chairman such directives of a general nature or relating generally to matters of policy with regards to the exercise by him of his functions as he may consider necessary and it shall be the duty of the Internal Revenue Service or the Chairman, to comply with the directives or cause them to be complied with. *Governor's Directives.*
- S.83** The Board, may with the approval of the Governor, make regulations for carrying into effect the provisions of this Law and for the due administration of its provisions and may in particular, make regulations-
- (a) Prescribing the forms for returns and other information required under this Law or any other Law
 - (b) Prescribing the procedure for obtaining any information required under this Law or any other Law; and
 - (c) For any other incidental matters.
- S.84(1)** There shall be vested in the Board, all assets, funds, resources and other immovable property which immediately before the commencement of this Law, were vested in the defunct Board of Internal Revenue existing immediately before the commencement of this Law. *Existing properties and assets, etc.*
- (2)** All rights, interests, obligations and liabilities of the defunct Board of Internal Revenue, existing immediately before the commencement of this Law, under any contract or instrument, whether in law or in equity, apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the new Board.
- (3)** Any contract or instrument referred to in subsection (2) of this Section, shall be of the same force and effect, as the defunct Board of Internal Revenue or the Internal Revenue Service established under this Law and shall be enforceable as if, the Board established under this law had been named therein or had been a party thereto.

- (4) The Board, shall be subject to all obligations and liabilities to which the former Board of Internal Revenue existing immediately before the commencement of this Law, and all other persons, shall as from the commencement of this Law have the same rights powers and remedies against the Board as they had the defunct Board of Internal Revenue.
- (5) Any proceeding, pending or existing immediately before the commencement of this Law against the former Board of Internal Revenue, in respect of any rights, interests, obligations or liability of the former Board of Internal Revenue, may be continued, or be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Board of Internal Revenue.
- (6) Any regulations, order, bye-laws or notice made or issued or deemed to be made or issued by or for the purposes of the defunct Board of Internal Revenue, existing immediately before the commencement of the Law, shall be deemed to have been made or issued by or for the purposes of the Board and continue in force until revoked or amended, subject to such modifications as may be applicable to the Board established under this Law.
- S.85** As from the commencement of this Law, the Chairman and members of the Board of Internal Revenue shall be deemed to have been transferred to the Board established under this Law in the same capacity. *Continuation of Board members.*
- S.86(1)** As from the commencement of this Law, any disciplinary proceeding pending or existing against any employee of the State Government, who has opted into the service of the Board of Internal revenue shall be continued and completed by the Board established under this Law *Continuation and completion of Disciplinary Proceedings.*
- (2) An appeal or grievance already filed, but which has not been finally disposed of, on the coming into force of this Law, shall be dealt with and disposed of, in accordance with the Civil Service Rules, as if this Law had not come into force.
- S.87(1)** The administration and control of all rights, obligations and liabilities, excluding obligation, rights and liabilities in relation to matters of gratuities and pensions that were under the administration and control of the defunct Board of Internal Revenue or the Civil Service of the State as the case may be are hereby transferred to the Board established under this Law. *Transfer of rights and obligations.*
- (2) The administration of any real property, that were immediately before the coming into force of the law, under the administration or administration responsibility of the defunct Board or its agencies or bodies for the purposes of that defunct Board, are hereby transferred to the Board established under this Law.
- (3) All orders, rules, registrations, decisions, directions, licenses, authorizations, designations, permits, registrations, rates or other documents that are in force before the coming into force of the Law and that are made or issued by the Governor, Executive Chairman of the former Board of Internal Revenue or any person under their control shall continue in force as if they were made, or issued by the Governor, the Board established under this Law, the Executive Chairman of the Board, Chairman, or an employee of the Board established under this Law, as the case may be.

- (4) Every affidavit sworn to or document duly certified by an officer of the former Internal Revenue Service, before the day on which this section comes into force shall have the same probative value, as if it were sworn to or certified by an employee of the Internal Revenue Service on or after that day.

S.88(1) Notwithstanding the provisions of this Law, the relevant provisions of all laws to be administered by the Internal Revenue Service shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act and applicable tax laws made by the National Assembly. *Relevance of other Laws PITA Cap P.8 LFN.*

- (2) Where the provisions of any other Law of the State relating to 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 Law, shall, to the extent of its inconsistency, be void.

- (3) The Board is hereby exempted from payment of Court filing fees, penalty or charges in any proceeding in which the Board is a party.

S.89(1) The Nasarawa State Revenue Administration Law 2010, the Harmonization and Administration of Revenue Law 2020 are hereby repealed *Repeal and Savings.*

- (2) Notwithstanding the provision of sub- section (1) of this Section, all actions or things done pursuant to the provision of the repealed Law are hereby saved.

- (3) Any provision in any other Law, being an enactment of the Nasarawa State House of Assembly, giving power to any Ministry, Department or Agency or any authority for the collection of any revenue due to the State, is hereby repealed.

SCHEDULES

SCHEDULES I

Taxes, Levies, fees, charges and rate to be collected by the State Government

- (1) Personal income tax-collection by internal revenue service
 - a. Direct Tax (Assessment)
 - i. Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule of the Personal Income Tax 2011 as amended
 - b. PAYE (Pas-As You-Earn)
 - ii. Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the State Board of Internal Revenue that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above - Section 81 of the Personal Income Tax Act 2011 as amended and the operation of the Pay As You Earn (PAYE) Scheme regulations refer.
- (2) Withholding Tax (individuals only) – collectible by Internal Revenue Services
 - a. Withholding Tax on Rent
 - i. Payable by organizations paying rent to individuals at rate specified in section 69(2) of the Personal Income Tax Act 2011 as amended.
 - b. Withholding Tax on Interest
 - i. Payable by organizations paying interest to individuals at the rate specified in section 70 (2) of the Personal Income Tax Act 2011 as amended, this being the final liability for personal income tax on that income.
 - c. Withholding Tax on Royalties
 - i. Payable by organizations paying royalties to individuals at the rate specified in section 70 (2) of the Personal Income Tax Act 2011 as amended, this, being the final liability for Personal Income Tax on that income.
 - d. Withholding Tax on Dividends
 - i. Payable by companies paying dividends to individuals at the rate specified in section 71 (2) of the Personal Income Tax Act 2011 as amended, this being the final liability for personal income tax on that income.
 - e. Withholding Tax on Director's Fees
 - I. Payable by payers of director's fees at the rate specified in Section 72 (2) of the Personal Income Tax Act 2011 as amended
 - f. Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions
 - i. Payable on certain payments under the personal income tax (rate, etc, of Tax Deducted at source (Withholding Tax) Regulations 2011 as amended
- (3) Capital Gains Tax (Individual only) – collectible by internal Revenue Service
 - a. Payable on individuals making chargeable gain (after allowable deductions) at the rate specified in section 2 (1) of the Capital Gains Tax Act 1967.
- (4) Stamp duties on instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act 1993 as amended.
- (5) Economic Development Levy
- (6) Hotels, Restaurant/ Eatery and Event Centre Consumption Tax
- (7) Property Tax
- (8) Development Levy
- (9) Infrastructural Development Levy

**SCHEDULES II:
 ADMINISTRATIVE TABLE
 PRESUMPTIVE TAX (S. 36(6) PITA LFN 2011 & S.23(b) NASARAWA STATE
 HARMONIZATION LAW 2023)**

S/N	TRADE/ BUSINESS	NASARAWA STATE		
		MINIMUM	MEDIUM	MAXIMUM
1	Adult Wears-Boutique	2,500.00	16,250.00	30,000.00
2	Agro Allied Products	2,500.00	11,250.00	20,000.00
3	Aluminum Doors & Windows	6,000.00	18,000.00	30,000.00
4	Artists and Sign Writers	3,500.00	16,750.00	30,000.00
5	Auctioneers	10,000.00	30,000.00	50,000.00
6	Bakeries with Confectionaries	5,000.00	27,500.00	50,000.00
7	Bakeries with Electric Oven	10,000.00	30,000.00	50,000.00
8	Bakeries with Mud Oven	2,500.00	11,250.00	20,000.00
9	Bakers with Electric Oven	10,000.00	30,000.00	50,000.00
10	Bakers with Firewood Oven	4,000.00	12,000.00	20,000.00
11	Barbers	2,000.00	6,000.00	10,000.00
12	Barbing Saloon	2,000.00	6,000.00	10,000.00
13	Bench Mills	2,000.00	6,000.00	10,000.00
14	Bicycle Repairers	1,500.00	3,250.00	5,000.00
15	Blacksmiths	1,500.00	3,250.00	5,000.00
16	Block Making Industries	3,500.00	14,250.00	25,000.00
17	Block Making Industries with Electric Machine	10,000.00	42,500.00	75,000.00
18	Block Making Industries with Small Machine	5,000.00	32,500.00	60,000.00
19	Bookshops/Stationery Stores	3,500.00	26,750.00	50,000.00
20	Bookshops Mini Shop Staff	4,500.00	32,250.00	60,000.00
21	Bricklayers	1,500.00	5,750.00	10,000.00
22	Building Materials	3,000.00	6,500.00	10,000.00
23	Building Materials & Dealers	5,000.00	42,500.00	80,000.00
24	Bureau-De-Change	6,000.00	28,000.00	50,000.00
25	Business Centers	5,000.00	12,500.00	20,000.00
26	Business Center	2,500.00	6,250.00	10,000.00
27	Butchers	3,000.00	9,000.00	15,000.00
28	Cabinet Makers	10,000.00	17,500.00	25,000.00
29	Car Wash	3,000.00	11,500.00	20,000.00

30	Car Wash Owners	5,000.00	15,000.00	25,000.00
31	Car (Fancy) Parts	10,000.00	30,000.00	50,000.00
32	Carpenters/Cabinet Makers	15,000.00	32,500.00	50,000.00
33	Casino Operators	15,000.00	32,500.00	50,000.00
34	Cement Dealers/Sellers	5,000.00	40,000.00	75,000.00
35	Children Wear	2,500.00	8,750.00	15,000.00
36	Clergy/ Pastoring	50,000.00	75,000.00	100,000.00
37	Clock and Watch Repairers	3,000.00	9,000.00	15,000.00
38	Clock and Watch Sellers	3,000.00	11,500.00	20,000.00
39	Cloth Seller (with shops)	10,000.00	12,500.00	15,000.00
40	Clothing Materials	1,500.00	5,750.00	10,000.00
41	Cobblers	1,500.00	5,750.00	10,000.00
42	Cold Fish Agent/Distributors	2,500.00	16,250.00	30,000.00
43	Cold Room	5,000.00	10,000.00	15,000.00
44	Commercial Lorry/mini bus Owner (per Lorry/mini Bus)	15,000.00	27,500.00	40,000.00
45	Cooking Gas/Air Conditioner Seller	5,000.00	17,500.00	30,000.00
46	Culvert/Well Ring Maker	5,000.00	17,500.00	30,000.00
47	Curtain & Interior Decoration	5,000.00	22,500.00	40,000.00
48	Cyber Café Operator	10,000.00	25,000.00	40,000.00
49	Dealers in Mattress/Foams	15,000.00	27,500.00	40,000.00
50	Doors Dealers	5,000.00	12,500.00	20,000.00
51	Drama Group	5,000.00	17,500.00	30,000.00
52	Draughtsman	10,000.00	25,000.00	40,000.00
53	Drivers	3,000.00	26,500.00	50,000.00
54	Dry Cleaners	2,000.00	13,500.00	25,000.00
55	Electrical Parts & Fittings	3,000.00	21,500.00	40,000.00
56	Electricians	3,000.00	9,000.00	15,000.00
57	Entrepreneurs	10,000.00	30,000.00	50,000.00
58	Face to Face building outside	5,000.00	22,500.00	40,000.00
59	Farm Settlers	1,500.00	10,750.00	20,000.00
60	Fashion Designers	1,500.00	8,250.00	15,000.00
61	Films & Cinemas Centers	20,000.00	40,000.00	60,000.00
62	Furniture Makers	5,000.00	12,500.00	20,000.00
63	Furniture Makers/Wooden carved	10,000.00	30,000.00	50,000.00
64	Furniture / Furnishing Materials Seller	20,000.00	35,000.00	50,000.00
65	Gas Refilling (Road-Side Sellers)	3,000.00	9,000.00	15,000.00
66	Gbagi Cloth Seller's with Shops	5,000.00	20,000.00	35,000.00

67	General Contractor	20,000.00	60,000.00	100,000.00
68	General Merchants & Distributors	30,000.00	52,000.00	75,000.00
69	Gift Shop	5,000.00	12,500.00	20,000.00
70	Goldsmiths / Blacksmith	3,000.00	6,500.00	10,000.00
71	Graphic Arts & Designs	3,000.00	6,500.00	10,000.00
72	Graphic Arts Studio	5,000.00	27,500.00	50,000.00
73	Grinding Mills	5,000.00	10,000.00	20,000.00
74	Guest Houses	20,000.00	35,000.00	50,000.00
75	Hair Dressers	1,500.00	5,750.00	10,000.00
76	Hair Dressing Salon	3,000.00	6,500.00	10,000.00
77	Horticulture / Florist	10,000.00	20,000.00	30,000.00
78	Hotel Proprietor with Lodgings	20,000.00	35,000.00	50,000.00
79	Imitation Jewellery Sellers	1,500.00	5,750.00	10,000.00
80	Interior Decorators	5,000.00	10,000.00	15,000.00
81	Intermediate Shop or Stall	5,000.00	10,000.00	15,000.00
82	Iron Benders	1,500.00	5,750.00	10,000.00
83	Jewellery Sellers	10,000.00	15,000.00	20,000.00
84	Land Lords - Residential (Per room)	15,000.00	35,000.00	50,000.00
85	Land Speculators	5,000.00	17,000.00	30,000.00
86	Landlords, Face-face	5,000.00	17,500.00	30,000.00
87	Large or Small	5,000.00	17,500.00	30,000.00
88	Laundries (Dry Cleaners)	10,000.00	25,000.00	40,000.00
89	Leather Carpets (Linoleum)	5,000.00	27,500.00	50,000.00
90	Letters-Writers	10,000.00	25,000.00	40,000.00
91	Licensed Merchant	25,000.00	42,500.00	60,000.00
92	Manufactures: Coolers, Aluminum	10,000.00	30,000.00	50,000.00
93	Maternity Owners	10,000.00	25,000.00	40,000.00
94	Maternity Private Proprietors	10,000.00	25,000.00	40,000.00
95	Meat Sellers	1,500.00	5,750.00	10,000.00
96	Mechanized Farms	15,000.00	27,500.00	40,000.00
97	Medicine Store Patent	5,000.00	22,500.00	40,000.00
98	Mobile Phone Commercial Calls	3,000.00	6,500.00	10,000.00
99	Mobile Phone Dealers	30,000.00	45,000.00	60,000.00
100	Mobile Phone Distributors	10,000.00	45,000.00	80,000.00
101	Money Lenders	10,000.00	30,000.00	50,000.00
102	Motor Cycle Dealers	10,000.00	30,000.00	50,000.00
103	Motor Cycle Mechanics	2,500.00	21,250.00	40,000.00
104	Motor Mechanics Panel Beaters & Sprayers	1,500.00	25,750.00	50,000.00

105	Motor Spare parts Dealers (New Parts)	1,500.00	5,750.00	10,000.00
106	Motor Spare Parts Dealers (Old)	2,500.00	21,250.00	40,000.00
107	Motor Vehicle Mechanics	2,500.00	21,250.00	40,000.00
108	Motor/ Cooking Gas Refills	1,500.00	10,750.00	20,000.00
109	Musicians	20,000.00	85,000.00	150,000.00
110	Nursery School Proprietors	25,000.00	50,000.00	75,000.00
111	Optician	25,000.00	50,000.00	75,000.00
112	Painters and Decorators	3,000.00	26,500.00	50,000.00
113	Paints Dealers	35,000.00	67,500.00	100,000.00
114	Palm Oil Millers	35,000.00	67,500.00	100,000.00
115	Panel Beaters and Sprayer Workers	3,000.00	11,500.00	20,000.00
116	Patent Medicine Sellers	3,000.00	11,500.00	20,000.00
117	Petrol Dealers, Dealers with Station Having Less than 3 Pumps	25,000.00	62,500.00	100,000.00
118	Petrol Products (Kerosene)	10,000.00	30,000.00	50,000.00
119	Chemists	30,000.00	52,500.00	75,000.00
120	Photo Color Laboratories	5,000.00	22,500.00	40,000.00
121	Photographers	3,000.00	6,500.00	10,000.00
122	Photographers/ Photo Developers	3,000.00	6,500.00	10,000.00
123	Photographic Materials Shops	5,000.00	12,500.00	20,000.00
124	Plank Sellers	3,000.00	26,500.00	50,000.00
125	Plastic Rubbers	2,500.00	8,750.00	15,000.00
126	Plumbers	3,000.00	26,500.00	50,000.00
127	Plumbing Materials with Water Tanks and Accessories	10,000.00	19,000.00	35,000.00
128	Plumbing Materials Only	3,000.00	17,500.00	25,000.00
129	Pool Agents	5,000.00	27,500.00	50,000.00
130	Pool Promoters	20,000.00	60,000.00	100,000.00
131	Poultry Farmers	7,500.00	16,250.00	25,000.00
132	Poultry Feed Dealers	10,000.00	22,500.00	35,000.00
133	Poultry Feeds	3,000.00	9,000.00	15,000.00
134	Poultry/Piggery	3,000.00	9,000.00	15,000.00
135	Printer (Modern Press)	10,000.00	40,000.00	70,000.00
136	Printer (with Press)	5,000.00	27,500.00	50,000.00
137	Printer (Without Press)	3,000.00	16,500.00	30,000.00
138	Printers	3,000.00	16,500.00	30,000.00
139	Produce Buyers	5,000.00	22,500.00	40,000.00
140	Provision Store & Mini Supermarket	10,000.00	30,000.00	50,000.00

141	Provision Stores	3,000.00	16,500.00	30,000.00
142	Pure Water Producers	3,000.00	21,500.00	40,000.00
143	Raw Food Sellers	5,000.00	17,500.00	30,000.00
144	Recreational Centre	10,000.00	17,500.00	25,000.00
145	Refuse Collections	10,000.00	17,500.00	25,000.00
146	Rentals	5,000.00	27,500.00	50,000.00
147	Restaurants	4,000.00	19,500.00	35,000.00
148	Restaurants (Buka)	3,000.00	14,000.00	25,000.00
149	Re-Wires & Battery Chargers	1,500.00	3,250.00	5,000.00
150	Rubber Dealers	1,500.00	3,250.00	5,000.00
151	Rugs & Carpets	4,000.00	29,500.00	55,000.00
152	Sawmill Proprietors	15,000.00	32,500.00	50,000.00
153	Seamstesses, Fashion Designer	15,000.00	32,500.00	50,000.00
154	Sewing Machine Dealers	5,000.00	10,000.00	15,000.00
155	Shoe Makers and Cobblers	5,000.00	10,000.00	15,000.00
156	Spare Part Dealers (Motor Cycle)	3,500.00	9,250.00	15,000.00
157	Spare Parts Dealers (Motor Vehicle)	5,000.00	12,500.00	20,000.00
158	Spare Parts Dealers (Bicycle)	5,000.00	12,500.00	20,000.00
159	Supermarkets	20,000.00	50,000.00	80,000.00
160	Tailors	2,500.00	16,250.00	30,000.00
161	Taxi & Motor Drivers	2,500.00	6,250.00	10,000.00
162	Taxi Owners (Per Taxi Club)	5,000.00	17,500.00	30,000.00
163	Thrift Collectors	3,000.00	11,500.00	20,000.00
164	Timber Contractors	15,000.00	32,500.00	50,000.00
165	Timber Dealers	20,000.00	30,000.00	40,000.00
166	Transportation	15,000.00	35,000.00	55,000.00
167	Travelling Agency	10,000.00	17,500.00	25,000.00
168	Typing Studio, Excluding Business Centers	2,500.00	16,250.00	30,000.00
169	Tyres Dealer (New)	5,000.00	27,500.00	50,000.00
170	Tyres Dealer (Tokunbo)	3,000.00	16,500.00	30,000.00
171	Video Clubs	3,000.00	16,500.00	30,000.00
172	Vulcanizer	1,500.00	5,750.00	10,000.00
173	Welders	1,500.00	5,750.00	10,000.00
174	Wine and Bear Licensed Operators	5,000.00	10,000.00	15,000.00
175	Yoghurt Sellers	5,000.00	10,000.00	15,000.00

SCHEDULE III

ROAD TAXES:

	CURRENT RATES
A. DRIVER'S LICENCE	
(1) Motor vehicle Driver's License	= 3years N10,350 & 5years N15,450
(2) Learner permit	= 250
(3) Development Levy	= 1,000
B. VEHICLE NUMBER PLATES	
(1) Standard Motor Vehicle	= 18,750
(2) Motorcycle	= 5000
(3) Articulate	= 30,000
(4) Out of Series	= 50,000
(5) Fancy	= 200,000
(6) Dealer	= 50,000
(7) Government	= 20,000
(8) Government fancy	= 50,000
C. ROAD TAX	
(1) Change of ownership	
a. Motor Vehicle	= 2,500
b. Motorcycle	= 625
(2) Registration	= Depend on capacity
a. Motor Vehicle	= 3,125
b. Motorcycle	= 1,250
c. Articulated	= 6,250
(3) VEHICLE LICENCE	
a. Vehicle below 1.6-capacity	= 1,250
b. Vehicle between 1.6 -- 2.0	= 1,875
c. Vehicle between 2.1 -- 3.0	= 2,500
d. Vehicle above 3.0	= 3,125
e. Motorcycle	= 625
f. Tipper and Lorries	= 3,750
g. Articulate and 16 Tyres Trailer	= 8,750
(4) ROADWORTHINESS	
a. Motorcycle	= 375
b. Cars and Mini Buses	= 1,250
c. Lorries, Tippers and Articulate	= 3,750
(5) HACKNEY PERMIT	
a. Commercial Bus 18- Seater	= 2,000
b. Commercial /Private Pick-up	= 3,200
c. Commercial Saloon	= 1,500
d. Trucks, Trailers & Articulate	= 3,800

SCHEDULE IV.
DEVELOPMENT LEVY

- (a). One Thousand Naira (1,000) per annum on every taxable individual and
- (b). One percent (1%) on total sum of any contract executed within Nasarawa State

SCHEDULE V
GAMING, POOL, BETTING AND CASINO REVENUE

Chargeable as contained in the Nasarawa State Gaming, Pool, Betting and Casino Regulations.

SCHEDULE VI
ECONOMIC DEVELOPMENT LEVY

- Deposit Money Banks N1,000,000
- Other Financial Institutions N250,000
- Cement Manufacturers N2,000,000
- Telecommunications N1,000,000
- N.N.P.C/Subsidiaries N500,000
- Major Oil & Gas Companies N200,000
- Independent Oil & Gas Companies N100,000
- Manufacturing (others) N200,000
- Construction N1,000,000
- Mining, Iron and Steel Companies N1,000,000
- Quarrying Companies N500,000
- Hospitality Services N100,000
- Professional Services Firms N50,000-1,000,000
- General Merchandise N20,000
- For the purpose of payment of these levies, it shall be due from 1st day of January to 30th November every year.

SCHEDULE VII.
INFRASTRUCTURE MAINTENANCE LEVY

- (a) Infrastructure Maintenance Levy is payable by the following road users:
 - i. Commercial vehicle of ten tyre above plying within the State N1, 000.00 per day.
 - ii. Commercial vehicle of six tyre but less than ten tyre N500.00 per day.
 - iii. Commercial Bus of four tyre N200.00 per day.
 - iv. Commercial Cars and tricycle (Keke NAPEP) N100.00 per day
 - v. Commercial Motorcycle (Okada) N50.00 per day

SCHEDULE VIII.
HAULAGE FEE PAYABLE AT THE POINT OF LOADING OR AT THE POINT OF DISCHARGE IN LINE WITH THE JTB HARMONISED SINGLE INTER- STATE ROAD TAX STICKER (SIRTS) AND THE SINGLE HAULAGE FEE (SHF) INITIATIVE

Sharing formula

	New Rate	State	Vendor	Integrator	Enforcement
SIRTS	N 7,500	N 4,000	N 1,000	N 1,500	N 1,000

Sharing formula

SHF	New rate	State of loading	State of offload	Consultant	Vendor	Integrator
Buses & equivalent	N 1,500	N 525	N 525	N 150	N 150	N 150
Pick up Vans & equivalent (4 tyres)	N 4,000	N 1,400	N 1,400	N 0.00	N 500	N 700
Pickup: Non-heavy duty 6/8 tyres	N 5,500	N 1,925	N 1,925	N 150	N 500	N 1,000
Heavy duty 6/8 tyres	N 8,000	N 2,800	N 2,800	N 400	N 500	N 1500
Luxury Buses & equivalent	N 10,000	N 3,500	N 3,500	N 500	N 500	N 2,000
12/14 tyres & equivalent	N 19,000	N 6,650	N 6,650	N 2,200	N1,500	N 2,000
18 tyres & above	N 25,000	N8,750	N 8,750	N 3,500	N 2,000	N 2,000

SCHEDULE IX

**HOTELS, RESTUARANTS/EATERY AND EVENT CENTRES CONSUMPTION TAX
(ENTERTAINMENT TAX)**

1. A tax is imposed on any person (referred to in this Law as “the consumer” who:
 - a. Pays for the use of or possession or for right to the use of possession of any hotel, hotel facility, or event centre or
 - b. Purchase consumable goods or services in any restaurant whether or not located within a hotel in Nasarawa State.
2. The amount to which tax applies shall be to the total cost of facilities, consumable or personal service to a consumer in by in or on behalf of the hotel, restaurant/eatery or event centre.
3. The rate of tax imposed by this Law shall be five percent (5%) of the total bill issued to the consumer excluding Value Added Tax.

SCHEDULE X

PROPERTY TAX

This Schedule makes some property chargeable in Nasarawa State and make provision for the levying, collection and for connected purposes.

1. Imposition of property tax
Subject to the provisions of this schedule, there is hereby imposed a property tax which shall be payable on all real property situated in the State and assessed for the purpose under this schedule.
2. Property liable to tax:
Property tax shall be payable annually in respect of any property which is not exempted under Section 4 of this Schedule.
3. Persons Liable to property tax
The owner of an assessed property is liable to pay property tax in respect of the property.

4. Exemption from property tax.

I) The following properties shall be exempted from payment of property tax:

- a) a property owned and occupied, by a religious body, approved exclusively for public worship and used for non-profit making religious education.
- b) Cemeteries and burial grounds, excluding privately owned, profit-making cemeteries and burial grounds;
- c) A recognized and registered health or other institution or educational institutions certified by the commissioner to be non-profit making;
- d) Property used as public library;
- e) Any property specifically exempted by the Governor by notice published in the State Government Official Gazette; and
- f) All palaces of recognized traditional rulers in the State.

II) The commissioner in charge of Lands and Survey may, by notice published in the State Government Gazette grant relief for a property that is-

- a) Occupied by a non-profit making organization and used solely for community gains, sport, athletics or recreation for the benefit of the general public;
- b) Used for a charitable or benevolent purpose for the benefit of the general public and owned wholly or partially by the State Government, Local Government, Federal Government or a non-profit making organization.

5. Loss of exemption

I) An exempted property or it's part shall become liable to property tax if:

- a) The use of the property changes to one that does not qualify for the exemption; or
- b) The occupier of the property changes to one who does not qualify for the exemption

II) If the property changes, charge imposed in respect of that property shall be pro-rated so that the property is payable only for that part of the year in which the property or part of it, is not exempted.

6. Appeal against Assessment.

A person may appeal to the Executive Chairman NSIRS if he/she is aggrieved by –

- a) decision that his property is chargeable under this Law;
- b) the classification of his property;
- c) the valuation of his property; or
- d) the calculation of the amount of property payable.

7. Non- compliance with the Law, Obstruction of Officials and Damage of Property Identification Plagues.

Any person who

- a) refuses or neglects to comply with any provision of this Schedule when required to do so by the property identification officer or an assessor; or
- b) prevents, hinders, or obstructs any property identification officer or an assessor in the course of his lawful duty; or
- c) with intent to obliterate relevant records, removes from or damages or destroys a property identification mark on any property or building;

Commits an offence and shall be liable on summary conviction to a maximum fine of fifty thousand naira only (N50,000 .00) or to a term of imprisonment for the period of three (3) months or both in the case of an individual and (N500,000.00) in the case of corporate body.

**8. Penalty for Inciting a Person to Refuse to Pay Charge
Any Person Who**

- a) Incites another person to refuse to pay any charge under this schedule on or before the day on which it is payable; or
- b) Incites or assist any person to misrepresent in any way his chargeable capacity commits an offence and shall be liable on conviction to a maximum fine of one hundred thousand naira (N100,000.00) only or to
- c) an imprisonment for a period of six months or both.

PROPERTY TAX DEMANDED NOTICE

9. The Service shall cause to be issued in each year of assessment a property tax with respect to every assessed property in accordance with this law.
10. Property tax demand notice shall be delivered to the owner or occupier.
11. Where there is no occupier the Assessor can affect delivery by posting the notice on the real property and publishing same in any newspaper circulation nationwide and such posting and publication shall be sufficient delivery of the notice.
12. Any demand notice unpaid after 30 days will attract interest at the prevailing monetary policy rate of the Central Bank of Nigeria.
13. The tax due together with any interest thereon constitute a lien on the property and has priority over every claim, lien, privilege or encumbrance of any person and does not require registration or filing to preserve its validity of priority.
14. Application of Other Law Notwithstanding the provisions of this schedule, the relevant provisions of all laws on collection of property tax shall be read with such modifications as to bring them into conformity with the provisions of Nasarawa State Harmonization and Administration of Revenue Law, as amended.

ANNUAL PROPERTY TAX RATE

Property Tax shall be paid annually based on the current market value and the category of the property as stated below.

1. Residential
 - a. Owner/Occupier Nil
 - b. Owner/Tenant 0.132% of the property market value.
 - c. Tenants only 0.132% of the property market value.
2. Commercial 0.394% of the property market value.
3. Industrial 0.265% of the property market value.
4. Educational institutions 0.132% of the property market value.

SCHEDULE XI.
NASARAWA STATE URBAN DEVELOPMENT BOARD (NUDB)
APPLICATION FORM FEE (Non-Refundable)

(a) Residential	N5,000.00
(b) Commercial	N10,000.00
(c) Industrial	N15,00.00
(d) Educational	N7,000.00
(e) Agricultural	N5,000.00
(f) Recreational	N15,000.00
(g) Subsequent transaction	N5,000.00
(h) Change of Land Use form	N20,000.00
Valuation Processing Fees	
(a) Probate valuation (flat rate)	
(b) Valuation for assignment	
(c) Assessment of compensation on request	

BUILDING PROCESSING CHARGES

S/N	Types of Development	Building Charges	Development Levy	Reg.	Hand Book	Fence	Setting out Supervision
1.	RESIDENTIAL						
	1 bedroom flat	5,000	20,000	3,000	3,000	6,500	5,000.00\unit
	2 bedroom	12,500	25,000	3,000	3,000	6,500	10,000.00\unit
	3 bedroom	15,500	35,000	3,000	3,000	8,500	10,000.00
	4 bedroom	25,000	45,000	3,000	3,000	20,000	20,000.00
	5 bedroom	35,000	65,000	3,000	3,000	25,000	25,000.00
	Duplex	50,000	75,000	3,000	3,000	30,000	35,000.00
	Estate	Charges depends on building type and number of dwelling units	120,000	3,000	3,000	30,000/ha	Depend on the type of dwellings
	ROOMING HOUSES						
	<u>one room self-contain</u>	8,500	20,000	3,000	3,000	<u>6,500</u>	<u>5,000.00\unit</u>
	SEMI DETACHED						
	1 bedroom semidetached	5,000	32,000	3,000	3,000	6,500	5,000/unit
	2 bedroom semi-detached	12,500	36,000	3,000	3,000	6,5000	8,000/unit
	3 bedroom semi-detached	20,000	36,000	3,000	3,000	10,000	15,000.00/unit

	FENCE DEVELOPMENT						
	>1 ha			3,000	3,000	30,000	20,000.00
	1=2 ha			3,000	3,000	65,000	40,000.00
	<2ha			3,000	3,000	80,000	50,000
	COMMERCIAL						
	Filling Stations	3,500,00	300,000	3,000	3,000	50,000	1000,000.00
	Additional fuel	150,000					
	PUMP						
	Gas plant	400,5000	350,000	3,000	3,000	50,000	150,000.00
	Shops (4 x4)	10,000	25,000	3,000	3,000	20,000	10,000.00
	Large shops (above 4x4)	150/m ²	40,000	3,000	3,000	25,000	15,000.00
	Shopping complex	600/m ²	50,000	3,000	3,000	50,000	100,000.00
	Ware house	600/m ²	100,000	3,000	3,000	50,000	100,000.00
	Small hotel <8rooms	150,000	100,000	3,000	3,000	50,000	100,000.00
	Medium 9-15 rooms	180,000	150,000	3,000	3,000	80,000	100,000.00
	Large 16 above	200,000	180,000	3,000	3,000	100,000	150,000.00
	5 stars	800,000	400,000	3,000	3,000	100,000	250,000.00
	Conference hall	500/m ²	150,000	3,000	3,000	30,000	50,000.00
	Big hall/cinema hall	500/m ²	50,000	3,000	3,000	30,000	50,000.00
	Community hall	100,000	50,000	3,000	3,000	20,000	50,000.00
	Restaurants\bar\eatery	500/m ²	50,000	3,000	3,000	20,000	20,000.00
	Community bank	150,000	70,000	3,000	3,000	20,000	30,00000
	Commercial bank	350,000	150,000	3,000	3,000	25,000	50,000.00
	Office development	500/m ²	80,000	3,000	3,000	30,000	50,000.00
	Holiday resort	80,000	120,000	3,000	3,000	20,000	30,000.00
	INDUSTRIAL						
	Mechanic workshop	40,000	50,000	3,000	3,000	25,000	50,000.00
	Rice mill\saw mill	80,000	60,000	3,000	3,000	20,000	30,000.00
	Light industries	150,000	50,000	3,000	3,000	30,000	50,000.00
	Heavy industries	500,000	150,000	3,000	3,000	50,000	50,000.00
	Water factory	70,000	50,000	3,000	3,000	25,000	30,000.00
	Laundry	60,000	40,000	3,000	3,000	15,000	20,000.00
	EDUCATIONAL						
	Nursery school	50,000	60,000	3,000	3,000	25,000	30,000.00

	Nursery\primary school	100,000	80,000	3,000	3,000	50,000	50,000.00
	Secondary school	150,000	100,000	3,000	3,000	50,000	50,000.00
	Higher institution	600\m ²	650,000	3,000	3,000	150,000	200,000.00
	AGRICULTURAL						
	Poultry [small scale]	80,000	40,000	3,000	3,000	20,000	20,000.00
	Poultry [large scale]	500/ m ²	60,000	3,000	3,000	30,000	50,000.00
	Fish farm [small scale]	80,000	40,000	3,000	3,000	20,000	20,000.00
	Fish farm [large scale]	500/ m ²	60,000	3,000	3,000	30,000	50,000.00
	MEDICAL						
	Clinic	80,000	40,000	3,000	3,000	20,000	30,000.00
	Hospital	200,000	80,000	3,000	3,000	30,000	50,000.00
	Chemist	50,000	20,000	3,000	3,000	20,000	30,000.00
	Pharmacy	60,000	30,000	3,000	3,000	20,000	50,000.00
	TEMPORARY PERMIT						
	Kiosk/shed\stall	20,000	15,000	3,000	3,000	-	10,000.00
	Bill board large	80,000	50,000	3,000	3,000	-	30,000.00
	Bill board small	30,000	20,000	3,000	3,000	-	20,000.00
	Sign board large	20,000	10,000	3,000	3,000	-	10,000.00
	Sign board small renewal	10,000	10,000	3,000	3,000	-	5,000.00
	RELIGION						
	Churches\mosques	20,000	15,000	3,000	3,000	10,000	10,000.00
	Telecommunication mast	300,000	200,000	3,000	3,000	50,000	100,000.00
	Use of open space	-	-	-	-	-	
	Placement of balance	-	-	-	-	-	
	Permission to obstruct traffic	-	-	-	-	-	
	Condonation changes	-	-	-	-	-	
	Amendment of approve plant[residential]	-	-	-	-	-	

	Amendment of approve plant	-	-	-	-	-	
	Plant[commercial]						
	Betterment charges						
	Residential						
	Commercial						
	Public						

	TEMPORARY PLANNING PERMIT			
	Kiosk/sheds/workshop		5,000.00	Subject to renewal
	Containers		10,000.00	-do-
	Kerosene tanks		10,000.00	-do-
	Canopy		20,000.00	-do-
	Petrol engine		1,000.00	-do-
	Generators		1,000.00	-do-
	Welding & fabrication		5,000.00	-do-
	MISCELLANEOUS			
	(RENOVATION (RESIDENTIAL))			
	Rooming houses		10,000.00	
	Flats		20,000.00	
	Duplexes		25,000.00	
	Banks/finance houses		100,000.00	Flat rate
	filling stations		100,000.00	-do-
	Cinema/community halls/religious		30,000.00	-do-
	Schools		50,000.00	-do-
	Medical		50,000.00	-do-
	Industrial		100,000.00	-do-
	Motor Parks		100,000.00	-do-
	APPROVAL OF EXTRA COPIES			
	New amended plans submitted in place of earlier approved ones			Full processing fees to be paid ₦ 1000.00 per copy
	Extra copies in excess of the recommended number			-do-
	CHANGE OF USE			
	Residential to commercial		30000/room	
	Residential to industrial		30000/room	
	Commercial to residential		1500/room	
	Mixed use residential		40000/room	

	Residential to religious		30000/room	
	CERTIFICATE OF FITNESS			
	Residential		5,000.00	
	Commercial		2,000.00	
	Industrial		50,000.00	
	SALE OF PROTOTYPE DESIGNS			
	One Bedroom		30,000.00	Complete drawings with professional seals
	Two bedrooms		40,000.00	-do-
	Three bedrooms		50,000.00	-do-
	Four bedrooms		60,000.00	-do-
	Duplex		100,000.00	-do-
	Fence		20000.00	-do-
	MISCELLANEOUS			
	Bore hole		50,000.00	Per annum
	Display/sale of vehicle		100,000.00	-do-
	Sports arena, including swimming pools, gymnasium, et.		100/M ²	-do-
	Construction of drainage channel		100/M ²	-do-
	FARM			
	Less than 100 acres		50,000.00	Per annum
	More than 100 acres		100,000.00	-do-
	Fish pond			-do-
	Poultry/piggery		5,000.00	-do-
	STREET NAMING			
	Road		150,000.00	Renewal: 10% Per Annum
	Street		100,000.00	-do-
	Close/Avenue		50,000.00	-do-
	PARKS & GARDENS			Subject to Annual renewal
	License to remove Building materials Registration		5,000.00	
	Registration of installation for Assignment Surrender License to move Building Materials			
	VENTTING OF BUILDING PLAN			
	Residential		5,000.00 per toilet	
	Commercial	10,000.00 Per toilet	10,000.00 Per toilet	
	ADVERTISEMENT LOCATION APPROVAL FEE			
	Bill board		20,000.00	Per Year

Banner s		1,000.00	Per Year
Sign post		2,000.00	Per Year
Posting Bills		5,000.00	Per Year
Unipole Advert Boards		100,000.00	Per Year
Lamp post		10,000.00/pole	Per Year
Bridge panel		1,000.00/face	Per Year
Pedestrian Bridge panel		200,000.00	Per Year
Gantry		200,000.00	Per Year
Information panels		100,000.00	Per Year
Roundabout dev/Beautification		500,000.00	Per Year
City gate		200,000.00	Per Year
Signage's			Per Year
1. School		50,000.00	Per Year
2. Police		200,000.00	Per Year
3. Hospital		100,000.00	Per Year
4. Other business		200,000.00	Per Year
Rooftop		200,000.00	Per Year
Portraits, mini unipole		200,000.00	Per Year
Wall drapes		300,000.00	Per Year
Bush shelter		50,000.00	Per Year

SCHEDULE XII

NASARAWA WASTE MANAGEMENT AND SANITATION AUTHORITY

SANITATION FEES

Illegal erection of sign posts		20,000.00
Exposure of toxic materials		100,000.00
Failure to clean side walk drain to the fence		6,000.00
Failure to clean drain and gutter area		7,000.00
Littering throw out. Non-provision of liter bin in commercial vehicles		6,000.00
Carwash inspection/ Registration fee		10,000.00
Street obstruction		15,000.00
Dumping of refuse on vacant land and over grown weeds		15,000.00
Improper placement of dustbin		3,000.00
Failure to use covered dust bin		10,000.00
Failure to maintain clean toilet in restaurants, shops and schools		6,000.00
Failure to clean premises, backyard and courtyards		5,000
Failure of registered private refuse operator to service clients	40,000.00	40,000.00

Structure on road set back and drainage alignment (fines including demolition of structure)		50,000.00
Discharge of sewage into public place		30,000.00
Failure to pay for services rendered by private refuse collectors		10,000.00
Digging across the road by an individual without approval (or 3imprisonment)		10,000.00
Failure to participate on the monthly Environment Exercise	Individual	5,000.00
	corporate	20,000.00
Littering throw out (uncovered vehicles conveying sand, gravel and waste)		20,000.00
Solid waste service fee		500.00/ 1,000.00

**SANITATION INSPECTION
FEE**

Saloon		1,000.00
Food Canteen		2,000.00
Food /Snack Joint		15,000.00
Hotels of 1-10 room		4,000.00
Food Vendor		1,000.00
Street obstruction		15,000.00
Dumping of refuse on vacant land and overgrown weeds on vacant land		15,000.00
Failure to clean premises backyards and courtyards		5,000.00
Failure to maintain clean toilets in restaurants hotels, shops and schools		6,00.00
Discharge of sewage into public place		30,000.00
Structure on road setback and drainage alignment (fines, including demolition of the structure)		50,000.00
Failure of registered private refuse operator to service clients		40,000.00
Failure to pay for services rendered by private refuse collectors		10,000.00
Digging across the road by an individual without approval (or 3imprisonment)		10,000.00
Failure to participate on the monthly Environment Exercise		6,000.00
Hotels of 1-10 rooms		5,000.00
Hotels of 10-20 room		10,000.00

Hotels of 20-30 room	20,000.00
Hotels of >30 room	20,000.00
Filling Station:	
Major	
marketers	10,000.00
Independent	15,000.00
Marketers	
Hospitals / Clinic	
< 10 beds	5,000.00
10-20 beds	10,000.00
> 20 beds	15,000.00
Parls Resorts	4,000.00
Maternity Home	3,000.00
Furniture makers	4,000.00
Pharmacy	4,000.00
Medicine store	1,000.00
Block Industries	1,000.00
Ware House	5,000.00
Public Liability and Multi – National	15,000.00
Companies not being Banks	
Printing Press	1,000.00
Timber Dealers	20,000.00
School / College	
Primary without residential	5,000.00
Secondary with residential	15,000.00
Tertiary	30,000.00
Banks	10,000.00
Club House	4,000.00
Mechanic Workshop	5,000.00
Poultry farms	2,000.00
Native Liquor House	5,000.00
Bakeries	1,500.00
Book shops	500.00
Computer business centre's	1,000.00
Cyber cafes	2,000.00
Telecom Service Providers e.g.	8,000.00
MTN	
Abattoirs	5,000.00
Shoes making	500.00
Cobblers	200.00
Tailoring/carpentry shade	500.00
Luck up shop in a motor park or	500.00
Market/Tinker/Welder	
Recreational park	5,000.00
Places of Worship	
>500 Worshipers	4,000.00
>500 Worshipers	6,000.00
Private office	1,000.00
Factories	

Aluminum/ Glass processing companies	5,000.00- 20,000.00
Masts	10,000.00
Marble/Terrazzo/tiles	5,000.00
Iron/Steel and Metal fabricating companies	5,000.00
Auto electrical shops	3,000.00
Vulcanizes	500.00
Motor mechanics	2,000.00
Petrochemical/synthetic fiber companies	5,000.00
Cooking gas retailing outfit	2,000.00
Cooking gas plant	7,000.00
Cable/electric retail shops	10,000.00
Tailoring/fashion design	2,000.00
Water and water Treatment plants	5,000.00
Paint wholesale	10,000.00
Paint retail	1,000.00
Lubricants retail	5,000.00
Chemical wholesale outfit	10,000.00
Provision store/shops	2,000.00
Corner shops	5,000.00
Lock up shops	5,000.00
Commercial shops	2,000.00
Timber/sawmill processing outfit	2,000.00
Rice millers (mini processing plant)	2,000.00
Rice millers (mini processing plant)	2,000.00
Mining	
Paper processing outfit	5,000.00
Photographic processing studios	2,000.00
Private Service Providers	Subject to negotiation
*domestic wastes	
*chemical wastes	
*industrial wastes	
*health care wastes	
*sewage	
Motor tools and spare parts	5,000.00
Motorcycle/Tricycle spare part	2,000.00
Motorcycle/Tricycle dealers	5,000.00
Motorcycle/Tricycle mechanics	2,000.00
Leather/Tannic processing outfits	2,000.00 per
-Solid wastes	septic
-liquid	emptier
Laundry/Dry cleaning --mechanized	3,000.00
-Manual	1,000.00 per
-liquid waste	septic emptier charge

Sand/gravel dealers		2,000.00	
Packaging companies		10,000.00	
Carpet/rug marketing outfits		2,000.00	
Fish processing and marketing outfits		5,000.00	
Fish farm:	-Solid	5,000.00	2,000.00
	-Liquid	30,000.00	
Poultry farms		5,000.00	
Lives stock farms		5,000.00	
Candle and wax production outfits		2,000.00	
Chalk producing outfits		2,000.00	
Laboratories		5,000.00	
Machine tools spare parts		2,000.00	
Hair dressing/barbing salon		2,000.00	
Pharmacy		2,000.00	
-general wastes		Per kg.	
-health care wastes			
Building materials		2,000.00	
Fish preserving outfits (cold room)		5,000.00	
Sand gravel dealers		2,000/00	
Parking companies		2,000;00	
Capet/rug marketing catfish		2,000.00	
Fish processing and marketing catfish		1,000.00	
-Fish farms		2,000.00 per	
-solid		septic	
-liquid		emptier	
		charge	
Poultry farms		5,000.00	
livestock farms		5,000.00	
Candle and wax producing outfit		2,000.00	
Chalk producing outfit		2,000/00	
Laboratories		5,000.00	
Machine tool spare parts		2,000.00	
Hear Dressing /Barbing Saloons		2,000.00	
Pharmacies		2,000,00	
-general waste		Per Kg.	
- Health care wastes			
Printing press		10,000.00	
Building materials		2,000.00	
Fish preserving out fish (cold room)		5,000.00	
Mortuaries		2,000.00	
- solid waste		Per Kg.	
liquid watste			
Open shops		2, 000.00	

Multinational organizations (eg.UNICAF.WHO USAID)	2,000.00
WASTE BURYING	
Individuals	5,000.00
Organization	50,000.00
ABANDONMENT OF VEHICLE ON THE STREETS	
Individual	15,000.00
Organizations	50,000.00
REGISTRATION OF OTHER PREMISES	
Registration of cemeteries	To be negotiated
Regulating the burial of corpse	To be negotiated
- Children 0-5 years	
- Children 6-18years	
- Adult 18 years and above	
Registration of fish ponds for silage water management	To be negotiated
Scrap metal dealers registration/refuse rate	To be negotiated
Issuance of Certificate of fitness for inhabitation	As provided for in the national Health Practice

SCHEDULE XIII.**MINISTRY OF ENVIROMENT & NATURAL RESOURCE****SOLID MINERAL REVENUE****(a) RATE OF CHARGES FOR SURFACE RENT MINING LEASE, QUARRY LEASE AND
WATER-USE PERMIT**

S/N	Mineral Commodity	Per Cadastre Unit	Chargeable Rate
1.	Coal	Per Annum	50,000
2.	Barite		250,000
3.	Marble		200,000
4.	Iron Ore		350,000
5.	Casiterite (Tin)		500,000
6.	Tantalite		1,000,000
7.	Columbite		500,000
8.	Brine (Salt)		50,000
9.	Lead		300,000
10.	Mica		50,000
11.	Wolframite		1,000,000
12.	Lithium		50,000
13.	Feldspar		50,000
14.	Gypsum		50,000
15.	Laterite		50,000

16.	Limestone		100,000
17.	Sand		50,000
18.	Stone Aggregate (for large scale (construction companies))		2,000,000
19.	Stone Aggregate (for small scale)		100,000
20.	Tourmaline		1,000,000
21.	Ruby		1,000,000
22.	Aquamarine		1,000,000
23.	Topaz		1,000,000
24.	Beryllium Ore		1,000,000
25.	Gold		2,000,000
26.	Kaoline		50,000
27.	Zircon Sand		50,000
28.	Sapphire		2,000,000
29.	Phosphate		50,000
30.	Amethyst		1,000,000
31.	Clay		20,000
32.	Shale		20,000
33.	Bentonite		250,000
34.	Crystal Quartz		100,000
35.	Diatomite		30,000
36.	Garnets		500,000
37.	Industrial Quartz		20,000
38.	Silica Sand		100,000
39.	Soda Ash/Trona		100,000
40.	Talc		50,000
41.	Zinc		500,000
42.	Ilmenite		100,000
43.	Bauxite		100,000
44.	Bitumen/Tar Sand		100,000
45.	Magnesite		100,000
46.	Pyrite / Chalcopyrite		500,000
47.	Rutile		100,000
48.	Copper		500,000
49.	Molybdenum		1,000,000
50.	Bismuth		30,000
51.	Manganese		30,000

(b) RATE OF CHARGES FOR NON-CONVENTIONAL MINING (OPERATORS AND BUYERS)

S/N	Mineral Commodity	Per Trailer/ Tipper Load	Rate
1.	Barite	Per Trailer Load	5,000
2.	Marble Lumps	Per Trailer Load	3,000

3.	Marble Chippings	Per Trailer Load	5,000
4.	Sand, 7-Ton Tipper	Per Day	1,000
5.	Sand, 3-Ton Tipper	Per Day	500
6.	Granite Quarry, 7-Ton Tipper	Per Day	1,000
7.	Granite Quarry, 3-Ton Tipper	Per Day	500
8.	Laterite, 7-Ton Tipper	Per Day	1,000
9.	Laterite, 3-Ton Tipper	Per Day	500
10.	Lead/ Zinc (i.e. N 100 per bag x 20 bags = N2,000 per ton x 30 tones)	Per Trailer Load	60,000
11.	Pyrite/Chalcopyrite (N1,000 per ton x 30)	Per Trailer	30,000
12.	Columbite (i.e. N200 per bag x 20 bags = N4,000 per ton x 30 tones = N 120,000)	Per Trailer Load	120,000
13.	Tin (i.e. N200 per bag x 20 bags = N4,000 per ton x 30 tons = N 120,000)	Per Trailer Load	120,000
14.	Tantalite (i.e. N 1,000 per bag x 20 bags = N20,000 per ton x 30 tones)	Per Trailer Load	60,000
15.	Wolframite (i.e. N200 per bag x 20 bags = N4,000 per ton x 30 tones)	Per Trailer Load	120,000
16.	Gold (N300 per gram)	Per Kilogram	300,000
17.	Gemstone (N20 per gram)	Per Kilogram	200,000

A. ENVIRONMENTAL REVENUES (POLLUTERS PAY PRINCIPAL)

S/N	FEE	RATE [N]	REMARK
1.	Fee on electronic garbage for computer repairs	7,000.00	Per annum
2.	Fee on electronic garbage for handset repairs	5,000.00	-do -
3.	Fee for emission of CFC's for repairs of refrigerators\Acs	5,000.00	-do -
4.	Green tax for sale of pesticides, herbicides and fungicides	5,000.00	-do -
5.	Fee for light intensity for LED electronic bill board	Max 1,000000.00	-do -
6.	Ecological fee for sample masts in Banks, Business building	100,000.00	-do -
7.	Pollution fee [Gaseous emission] for big generators [banks, hotels/refilling stations]	60,000.00	-do -
8.	Pollution fee [gaseous emission] for generators [Bakeries, block industries, rice mills etc]	20,000.00	-do -
9.	Pollution [Gaseous emission] small generators [shops, salons etc]	6,000.00	-do -
10.	Pollution [gaseous emission] on motorcycles	6,000.00	-do -
11.	Pollution fee [gaseous emission] from commercial vehicles	25,000.00 per vehicle	-do -
12.	Ecological fee for petroleum products	10,000.00 per pump	-do -
13.	Underground water pollution fee for underground tanks	5,000.00 per tank	-do -

14.	Disposal of harmful/toxic products on land or water	100,000.00 or imprisonment	-do -
15.	Noncompliance fee for non-participation in monthly sanitation day	q	-do -
16.	Fee for pollution of underground water in motor/tipper/trailer garages	Min. 5,000.00 Max 20,000.00	-do -
17.	Fee for air pollution /CFC release	5,000.00	-do -
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 fiber optical laying	1,000.00 per meter	Once payment

C. MINERAL REVENUE

S/N	FEE	RATE [₦]	REMARK
1.	Crushing, extraction, cutting and polishing of rocks	Min.-1, 500,000.00 Max.-2,000,000.00	Per annum
2.	Haulage of quarried rock product	Min. -2,000.00 Max. -5,000.00	Per truck
3.	Haulage of sharp sand, gravels and laterite	Min.-500.00 Max 1,000.00	Per truck
4.	Development Levy for mineral vendors	100,000.00	Per mineral [type]

D. SURFACE RENT

S/N	MINERAL TYPE	CHARGEABLE RATE PER CADASTRE UNIT[CU] [₦]	REMARK
a.	Metallic Minerals		
1.	Tantalite	30,000.00	Per annum
2.	Cassiterite	30,000.00	-do-
3.	Columbite	30,000.00	-do-
4.	Lead [galena]	20,000.00	-do-
5.	Wolframite	10,000.00	-do-
6.	Zinc	10,000.00	-do-
7.	Chalcopyrite[copper]	10,000.00	-do-
8.	Bauxite	10,000.00	-do-
9.	Iron ore	10,000.00	-do-
10.	Molybdenum	5,000.00	-do-
11.	Manganese	5,000.00	-do-
12.	Lithium	50,000.00	-do-
13.	Rutile	2,000.00	-do-
14.	Bismuth[silver]	2,000.00	-do-
15.	Zircon	50,000.00	-do-
16.	Monazite	1,000.00	-do-
b.	Industrial Minerals		
17.	Barite	20,000.00	-do-
18.	Mable	20,000.00	-do-
19.	Gypsum	10,000.00	-do-
20.	Limestone	10,000.00	-do-

21	Mica	5,000.00	-do-
22	Feldspar	5,000.00	-do-
23	Laterite	5,000.00	-do-
24	Sand	5,000.00	-do-
25	Kaolin	5,000.00	-do-
26	Phosphate	5,000.00	-do-
27	Shale	1,000.00	-do-
28	Clay	1,000.00	-do-
29	Bentonitic clay	10,000.00	-do-
30	Diatomite	5,000.00	-do-
31	Silica/glass sand	2,000.00	-do-
32	Soda ash [trona]	2,000.00	-do-
33	Talc	1,000.00	-do-
34	Sand [yashi]	5,000.00	-do-
35	Bitumen/tar sand	10,000.00	-do-
36	Quartzite	5,000.00	-do-
c.	GEM MINERALS [PRECIOUS STONES]		
37.	Ruby	50,000.00	-do-
38.	Beryllium [emerald]	50,000.00	-do-
39.	Beryllium	50,000.00	-do-
40.	Beryllium [Heliador]	50,000.00	-do-
41.	Tourmaline	40,000.00	-do-
d.	GEM MINERALS [Semi- precious stones]		
42.	Topaz	10,000.00	-do-
43.	Amethyst	10,000.00	-do-
44.	Crystal Quartz	5,000.00	-do-
e.	PRECIOUS METALS		
45.	Gold	50,000.00	-do-
f.	MINERAL FUEL		
46.	Coal	20,000.00	-do-
g.	EXPLORATION LICENSE (EI)		
47.	Each holder of [EI] shall pay N2,000.00 per [CU] as levy		

S/N	REVEUNE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	NEW RATES N	REMARKS
			LABORATORY ANALYSIS			
			Distilled water		200.00 / liter	
			Physical analysis		200.00	Per parameter

			Chemical analysis		500.00	Per parameter
			Biological analysis		700 / plate	Max 1,000.00
			Air quality monitoring		1,000.00	Max 2,000.00
			ENVIRONMENTAL DEVELOPMENT CHARGES			
			Fertilizer Ammonia/Urea Manufacturing companies		30,000.00	
			Cement/Asbestos Manufacturing company		30,000.00	
			Iron/Steel and other metal fabricating companies		30,000.00	
			Battery manufacturing companies		30,000.00	
			Rubber/tyre manufacturing companies		30,000.00	
			Motor assembling/manufacturing companies		30,000.00	
			Asphalt and Bitumen production companies		30,000.00	
			Petroleum refining and production companies and petroleum produce manufacturing companies		30,000.00	
			Petro-chemical companies synthetic fiber companies		30,000.00	
			Gas production companies		30,000.00	
			Aluminum production companies		30,000.00	
			Cables Electricity/Electronic companies		30,000.00	
			Glass companies		30,000.00	

			Industrial machinery manufacturing companies		30,000.00	
			Marble, terrazzo manufacturing companies		30,000.00	
			CATEGORIES B			
			Textile industries		20,000.00	
			Breweries		20,000.00	
			Food processing /food caning		20,000.00	
			Sewage processing companies		20,000.00	
			Soft drinks manufacturing companies		20,000.00	
			Paint manufacturing companies		20,000.00	
			Match manufacturing companies		20,000.00	
			Petroleum product marketing companies		25,000.00	
			Chemical manufacturing companies		25,000.00	
			Detergent and soap manufacturing companies		25,000.00	
			Pulp and paper producing companies		25,000.00	
			Solid waste disposal companies		25,000.00	
			Pharmaceutical manufacturing companies		25,000.00	
			Flour mills feed mills		25,000.00	
			Plastic manufacturing companies		25,000.00	
			Vegetable oils producing companies		25,000.00	
			Saw mills		25,000.00	
			Miners		25,000.00	
			CATEGORY C			
			Photographic processing companies including film serving and processing company		10,000.00	

			Sewage collection and treatment agencies including septic tank emptier		10,000.00	
			Oil product containerizing companies		10,000.00	
			CATEGORY D			
			Mechanized laundries		5,000.00	
			Motor tools and spare parts		5,000.00	
			Leather manufacturing and tannic companies		5,000.00	
			Block making industries		5,000.00	
			Welding fabrication companies		5,000.00	
			Packaging companies		5,000.00	
			Rice milling machine owners		5,000.00	
			Carpet and rug manufacturing companies		5,000.00	
			CATEGORY E			
			Fish marketing, preserving and processing		3,000.00	
			Candle and wax producing companies		3,000.00	
			Laboratories (large scale)		3,000.00	
			Piggeries with more than 10000 pigs diary produce		3,000.00	
			Motor cycle machine workshop		3,000.00	
			Machine tools spare parts		3,000.00	
			CATEGORY F			
			Hair dressing saloons		1,000.00	
			Barbing saloons		1,000.00	
			REGISTRATION OF REGULATED PREMISES			
			Bakeries		10,000.00	
			Diaries		2,000.00	
			Unstandardized restaurant		2,000.00 5,000.00	

			Standard restaurant		5,000.00 8,000.00	
			Cold rooms		10,000.00	
			Meat shops			
			Portable water factories		10,000.00	
			Aerated factories		10,000.00	
			Juice factories		10,000.00	
			Grinding mills e.g. com		4,000.00	
			Brewery industries		10,000.00 50,000.00	
			Hotels 1-10 rooms		10,000.00	
			Hotel 10-30 rooms		20,000.00	
			Hotel 30 rooms and above		40,000.00	
			Private mortuaries		30,000.00	
			Nursery / primary schools		10,000.00	
			Secondary schools		20,000.00	
			Vocational schools		10,000.00	
			Tertiary institutions		50,000.00	
			Private service providers (waste management)		150,000.00	
			Grinding mills factories		100,000.00	
			Government mortuaries		50,000.00	
			FUMIGATION SERVICES			
			Rendering the service to customers			The amount is determine by the category of premises
			Registration of fumigation services		25,000.00	Annual renewal is 10,000.00
			PUBLIC TOILETS			
			Excreting			The amount is determine by the category of premises
			Urinating		100.00	
			Environmental consultancy services		50,000.00	

			Environmental impact Assessment fee		60,000.00	
			Miscellaneous			No Fixed Rate

REVENUE FOR FOREST RELATED ACTIVITIES

S/N	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 of 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.	Agro forestry [Taungya farming]	₦5,000.00	Per hectre
13.	Saw mills [timber sheds]	Min ₦15000.00 Max ₦100,000.00	Per annum
14.	Farm inspection	Min ₦ 4,000.00 Max ₦ 10,000.00	Per annum

	Firewood	3,000.00	Domestic head load of firewood stacked by the roadside yearly
	Non-hammered timber in transit	5,000.00	Per lorry
	Non-hammered transmission pole in transit across the state	700.00	Per cm to 10m in diameter or 8m to 123m length
	Pass hammered	100.00	Per log to be paid by saw miller
	Pass hammering fee per trailer load of bullet	200.00	Per plank splitted at the saw miller to be paid by the buyer
	Pass hammering fee per lorry load of bullet	25,000.00	Per trailer
	Pass hammering fee	5,000.00	Per lorry
	Pass hammering fee	12,000.00	Per trailer
	Hides and skins buyer	12,000.00	Per lorry
	Drifts or set of gill net up to 100m		
	Clatias	200.00	
	Heterpbranchus	200.00	Per one kg in govt hatchers/pond
	1 N0. Heterobranches	250.00	-do-
	Charcoal fire	5,000.00	
	Mortars&pesltes	6,000.00	Per annum

	Transmission poles	5,000.00	Commercial sales to industries like bakeries, rice mills per cord (4x4x12)
	Transmission poles 8m length	20/50	Per unit of one small & big pestle/mortars respectively
	Transmission poles 8.5m length		
	Transmission poles 9.5m length	550.00	
	Transmission poles 10.5m length	600.00	
	Transmission poles 11.5m length	650.00	
	Building poles	700.00	
	Non-hammered timber in transit across the state	750.00	
	Registration fee	50/70	Small/big per one
	Fuel wood	5,000.00	Per lorry
	Registration fee	150/70	Per tree fell in fore plantation and n 70 outside forest population
	Fuel wood	150.00	Per lorry load
	Permits relating to harvesting of teak in Govt plantation		
	Nonrefundable application fee		
	Permits relating to harvesting of Teak in private plantation		
	Registration fee with the forest dept.	27,000.00	
	Pass hammering fee per trailer load	12,000.00	
	Pass hammering per lorry load	12,000.00	
	Firewood	3,000.00	Domestic head load of firewood stacked by the roadside yearly
	Non-hammered timber in transit	5,000.00	Per lorry
	Non-hammered transmission pole in transit across the state	700.00	Per cm to 10m in diameter or 8m to 123m length
	Pass hammered	100.00	Per log to be paid by saw miller
	Pass hammering fee per trailer load of bullet	200.00	Per plank splitted at the saw miller to be paid by the buyer
	Pass hammering fee per lorry load of bullet	10,000.00	Per trailer
	Pass hammering fee	5,000.00	Per lorry
	Pass hammering fee	12,000.00	Per trailer
	Hides and skins buyer	12,000.00	Per lorry
	Drifts or set of gill net up to 100m		
	Clatias	200.00	
	Heterpbranchus	200.00	Per one kg in govt hatchers/pond
	1 NO. Heterobranches	250.00	-do-
	Licence to operate ornamental gardens	500.00/1,000	50k per tilapia
	Charcoal fire	5,000.00	

	Mortars & pestles	6,000.00	Per annum
	Transmission poles	5,000.00	Commercial sales to industries like bakeries, rice mills per cord (4x4x12)
	Transmission poles 8m length	20/50	Per unit of one small & big pestle/mortars respectively
	Transmission poles 8.5m length		
	Transmission poles 9.5m length	550.00	
	Transmission poles 10.5m length	600.00	
	Transmission poles 11.5m length	650.00	
	Building poles	700.00	
	Non-hammered timber in transit across the state	750.00	
	Registration fee	50/70	Small/big per one
	Fuel wood	5,000.00	Per lorry
	Registration fee	150/70	Per tree fell in fore plantation and n 70 outside forest population
	Fuel wood	150.00	Per lorry load
	Permits relating to harvesting of teak in Govt plantation		
	Nonrefundable application fee		
	Permits relating to harvesting of Teak in private plantation		
	Registration fee with the forest dept.	27,000.00	
	Pass hammering fee per trailer load	12,000.00	
	Pass hammering per lorry load	12,000.00	

PART A: PERMIT TO TAKE FOREST PRODUCE

1.	ROSS Wood, ptericeipusspp,afreilaspp	#100,000/trailer Load
2.	Fishing in proscribed areas	#1000/month/person
3.	Farming in proscribed areas	#800/annum/person
4.	Permit to take Firewood	#200/month/person
5.	Permit to sell firewood	“ “ “
6.	Permit to Collect forked poles	“ “ “
7.	Permit to collect Honey	“ “ “
8.	Permit to trade Honey	#1000/month/person
9.	Permit to Make Basket	#2000/ ” / ”
10.	Permit to make charcoal	#10,000/month/person
11.	Permit to trade charcoal	#15,000/month/person
12.	Permit to trade in split borassus	#2000/month/person
13.	Permit to collect bamboo	#1,500/month/person
14.	Permit to collect assorted leaves	#200/month/person
15.	Permit to collect murichi	#300/month/person
16.	Permit to collect tamarindus	#150/month/person
17.	Permit to collect assorted fruits	#100/month/person
18.	Permit to trade in vetellaria(sheanuts)	#2000/month/person
19.	Permit to trade in parkia fruits	#3000/month/person

20.	Permit to collect butyrospermum	#1000/month/person
21.	Permit to tap gum from tree	#1000/month/person
22.	Permit to trade in gum	#1000/month/person
23.	Permit to trade in trophy	#250/month/person
24.	Permit to trade in timber	#10,000/month/person
25.	Permit to make reading slates	#200/month/person
26.	Permit to herbalist	#1000/month/person
27.	Permit to collect sponge	#200/month/person
28.	Permit to trade kola	#200/month/person
29.	Permit to tap wine	#5000/month/person
30.	Permit to collect raphia and ribs	#1000/month/person
31.	Permit to trade in raphia	#1000/month/person
32.	Permit to trade gravel, sand or earth	#5000/month/person
33.	Permit to collect gravel, sand or earth	#20000/month/person
34.	Permit to sell ornamental flowers	#3000/annum/person
35.	Renewal for sale of ornamental flowers	#1000/annum/person
36.	Registration as trophy deals	#20000/annum/person
37.	Residing inside F/R	#10000/Herdsmen/annum

PART B: ROYALTY FOR FOREST PRODUCE MAJOR FOREST PRODUCE IN THE STATE

S/N	BOTANICAL NAME	GIRTH	COMMON/LOCAL NAME	AMOUNT
1.	Afromosiaelata	1.13	Mahagony/Mmadachinkurmi	5,000
2.	Albiziaspp	1.21	Ebony/Kany	2,000
3.	Afzelia Africana	1.82		1,000
4.	Annogeisusleicarpus	1.82	Marke	1,000
5.	Alstoniabonnii	1.82	Alstonia	1,000
6.	Antiaris Africana	1.82	Farinloko	3,000
7.	Aubrevelliaakerstingii	1.82		2,000
8.	Bombaxbunopozense	1.82	Kuka	5,000
9.	Berlinaspp	1.82	Berlina/dokan Rafi	5,000
10.	Borassusaethiopum	1.82	Giginiya	5,000
11.	Canariumschweinfurhii	1.13	Atile	5,000
12.	Ceibapentandra	2/13	Rimi	5,000
13.	Celtiszenkerii	1.12	Celtis	1,500
14.	Deotariumspp	1.82	Omu	1,000
15.	Diospyrosspp	1.21	Ebony/Kany	2,000
16.	Erythrohleumguineense	1.12	Gwaska	2,000
17.	Eucalyptus spp	1.12	Turare	2,000
18.	Entandrophrangimaanggolensis	2.13	Ebony/Kany	2,000
19.	Guaria Ciliate	1.82	Black afara	2,000
20.	Gmelinaarbotea	1.82	Gmelina	5,000
21.	Khayagranadifoliola	1.13	Mahagony/Mmadachinkurmi	5,000
22.	Lovoatrichiloides	1.82	African walnut	2,000
23.	Mitrigynastipulose	1.82	Abura	2,000
24.	Naucleadiderichii	1.82	AfaraBausheKurmi	5,000
25.	Ricinodendronafricanum	1.21	Ric	1,000
26.	Sterculiaspp	1.82	Sterculia	2,000
27.	Soberliniadoka	1.13	Doka	5,000

28.	Syzygiumguineense	1.82	Malmo	5,000
29.	Tectonagrandis	1.21	Teak	3,000
30.	Triplochitonscleroxylon	1.82	Obeche/Kafandoria	2,000
31.	Terminalia superb	1.82	Afara/Baushe	2,000
32	Terminalia ivorensis	1.82	AfaraBausheKurmi	5,000

PART C: WOOD PROCESSING LICENSES

1a. Sawmill License	#200,000
b. Renewal of sawmill License	#100,000
c. Micar Machine	#50,000
2a. Power saw License	#30,000
b. Renewal of power saw License	#25,000
3a. Re-saw plant	#5,000
b. Renewal of Re-saw plant	#2,500
4a. Planing Machine	#3,000
b. Renewal planing Machine	#1,500
5a. Moitising Machine	#3,000
b. Renewal mortising machine	#1,500
6a. Turner machine	#10,000
b. Renewal of turner machine	#5,000
7a. Mortal and pestle	#2,000
b. Renewal of mortal and pestle license	#1,000

**SCHEDULE XIV.
 NASARAWA STATE WATER BOARD**

S/N	REVENUE HEAD	REVENUE SUBHEAD	DISCRIPTION OF REVENUE SOURCES	OLD RATES N	NEW RATES N	REMARKS
			Domestic family unit in a plot containing a block of rooms housing not more than 10 tenants with a stand tap		1,000.00	
			Domestic family unit in a plot containing a block of rooms housing more than 10 tenants with a stand tap		1,500.00	
			3bedroom flat		1,400.00	
			4bedroom flat		1,500.00	
			Community stand tap		3,000.00	
			Office block		3,000.00	
			Office block with water system		10,000.00	
			Small scale industries		15,000.00	
			Slaughter slab/abattor		15,000.00	
			Enclosed motor park		10,000.00	
			Outpatient dispensary/maternity		5,000.00	
			Hospital per ward		5,000.00	
			Club house		5,000.00	

			Hotel with catering service		20,000.00	
			Hotel without catering guest house		6,000.00	
			Canteen street food hotel beer parlor		2,500.00	
			Boarding school (boarding child)		50.00	Per child
			Day school (par child)		20.00	Per child
			Church/mosque		2,500.00	
			Filing Station		5,000.00	
			Car wash sale water pure water of production		10,000.00	
			Local burukutu liquor house		5,000.00	
			Dry cleaning		5,000.00	
			Hair saloon		5,000.00	
			Financial institution		10,000.00	
			Water tank		2,000.00	
			Public square		25,000.00	
			Prison (par prison inmate)		50.00	
			Army, police, Air force, warder (per family unit)		1,000.00	
			Army, police, Air force, warder (offices)		10,000.00	
			CONNECTION, CONSTRUCTION & RECONNECTION FEES			
			Connection Fee: Residential (depending on distribution main size)		5,000.00	
			Between 4",6",8" to 12 inches		10,000.00	
			Reconnection Fee: Residential		5,000.00	
			Construction Fee: Residential Including block molding, curing etc		10,000.00	
			Connection Fee: Residential		50,000.00	
			Form fee		1,000.00	
			Reconnection Fee: Residential		25,000.0	
			Construction Fee: Residential		25,000.00	
			Connection Fee: Residential		50,000.00	
			Reconnection Fee: Residential		25,000.00	

			Construction Fee: Residential		25,000.00	
			SEMI-SUPPLY: WATER SUPPLY WITH PUBLIC TAPS			
			Semi-Urban Water Supply with Taps		150,000.	
			Scheme Located in Local Govt. Hqtrs (Regional Schemes)		200,000.	
			BOREHOLES, PRIVATE & COMMERCIAL			
			Boreholes in Rural Area: Registration		15,000	
			Annual Renewal		5,000.0	
			Boreholes Urban Area: Registration (Private)		20,000	
			Renewal (Private)		10,000	
			Registration (Commercial)		30,000	
			Renewal (Commercial)		15,000	
			FINES			
			Illegal Connection		25,000	
			Illegal Reconnection		25,000	
			METER CONNECTION			
			Industrial/Commercial (250.00m ³ depending on distribution main size 4-12 inches)		10,000 100,000	
			Government Institution (250.00m ³ depending on distribution main size 4-12 inches)		10,000 100,000	
			Private/Resident (250.00m ³ depending on distribution main size 4-12 inches)		10,000 100,000.	

**SCHEDULE XV.
MINISTRY OF FINANCE**

S/N	REVENUE HEAD	REV. SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATE ₦	NEW RATE ₦	REMARKS
			Contract Registration Forms		1,000.00	DFID Rig
			Contract Processing		1% of Contract	Performed
			Sale of Written-Off Equipment and Motor Vehicle			To be determined by the Board of Survey based on the cost of production

			25% earning of Revenue Turnover of Parastatals/State Owned Companies			
			Sale of Condemn Stores			-do-
			Sale of unserviceable Tractors/scrap			-do-
			Sale of unserviceable Equipment/scrap			-do-
			Works Registration			
			Renewal of Works Registration			
			Contract Jobs Through Attorney			
			Change of Company To obtained a Contract		50,000.00	
			Issuance of a new award letter		50,000.00	
			Registration of Financial/Tax Consultant Analysis		50,000.00	
			Contract Registration Fees		50,000.00	
			Sale of Budget Handbook		1,000.00	
			Sale of Accountant General's Financial Statement of Account		500.00	

REGISTRATION OF CONTRACTORS & TENDER FEE

S/N	CLASS	CAPACITY OF WORK [N]	RATE [N]	REMARK
1.	A	001- 50,000.00	5,000.00	
2.	B	50,001- 100,000.00	10,000.00	
3.	C	100,001- 500,000.00	20,000.00	
4.	D	500,001- 1,000,000.00	30,000.00	
5.	E	1,000,001- 5,000,000.00	40,000.00	
6.	F	5,000,001 & Above	50,000.00	

BIDDING FEE

S/N	CONTRACT RANGE [N]	RATE [N]	REMARK
1.	5,000,000 – 10,000,000	10,000.00	
2.	10,000,001 – 15,000,000	20,000.00	
3.	15,000,001 – 30,000,000	30,000.00	
4.	30,000,001 – 50,000,000	50,000.00	
5.	50,000,001 – 70,000,000	80,000.00	
6.	70,000,001 – 100,000,000	100,000.00	
7.	100,000,001 – 500,000,000	150,000.00	
8.	500,000,001 & Above	200,000.00	

HOSPITAL MANAGEMENT BOARD

S/N	REVENUE HEAD	REVENUE SUB-HEAD	DESCRIPTION OF REVENUE SOURCE	AMOUNT	REMARKS
1			LABORATORY	#	
2			HIV Test (Screening)	FREE	IHVN
3			Malaria Parasite	300	
4			Widal Screening Test	600	
5			ESR	350	
6			Sputum AFB	FREE	NEDERLANDS TB
7			Pregnancy Test (Blood)	500	
8			Pregnancy Test (Urine)	300	
9			HBSAG	500	
10			HCV (Screening)	500	
11			Semen Analysis	800	
12			Blood analysis	1000	NA*3
13			VDRL/ (Screening)	500	
14			Gram Stain	300	
15			HVS Wet Preparation	300	
16			Stool Microscopy	200	
17			Urine Analysis	300	
18			Urine Micro	300	
19			M/F Blood & Skin Snip	300	
20			Stool M/C/S	800	
21			Urine M/C/S	800	
22			Blood Culture	2,000	
23			FBS	350	
24			FBC	1,000	FBC Automation
25			PCV	300	
26			Thin Blood Film Report	300	
27			Sickling Test	300	
28			Blood Transfusion	10,000	
29			Bleeding & Clothing Time	3,500	
30			Liver Function Test	2,500	Automation 3500
31			Renal Function Test	2,000	
32			Electrolytes	2,500	
33			Urine Acid	700	
34			Cholesterol (Lipid profile)		
35			Amylase Enzyme	700	

36			Genotype	500	
37			Heamoglobin (HB)	300	
38			MINOR SURGERIES		
39			Removal of Foreign Body	1,000-7000	
40			Excisions	1,500-5,000	
41			Deep laceration Suturing	1,500	
42			2 Degree Suturing	2,000-5,000	
43			Cut down	4000	
44			Removal UCD (Vagina)	200	Encourage women to come for family planning
45			EUA/D&C/Evacuation	1000-5000	
46			Batholin's Abscess	7,000	
47			Urethral Dilation	2,500	
48			I&D (Incision & Drainage)	7000	
49			Colepectetomy/ Polypectomy	7,000	NA Clarity
50			Vulva Watts	2000-5000	
51			Chest Tube Drainage	7,000	
52			Huge Debridement		
53			BTL/Vasectomy	10,000	
54			Cautery & Perforated Hymen	10,000	
55			Tonisilectomy	10,000	
56			Circumcision	4,000	
57			Shirodicar Stitch (Silk)	7,000	
58			Strepping of Varicose Veins	17,000	
59			Laparosepy	5,000	
60			Removal of In-growing Nails	2,500	
63			INTERMEDIATE SURGERIES		
64			Simple Herniorrhaphy	12,000	
65			Epigastric Lumber Herniorrahphy	12,000	
66			Umbilical Hernia Repair	1,000	
67			Incisional Hernia Repair	12,000	
68			Bilateral Simple Hernia	17,000	
69			Simple Hydroceletomy		
70			Bilateral Hydroceletomy	20,000	
71			Appendicectomy	15,000	
72			Tracheostomy (Major)	25,000	

73			Suprapubic Cystostomy	20000	
74			Strangulated Hernia (no Gangrene)/ Resection	20000	
75			Strangulated Hernia with Gangrene/ Resection	23000	
76			Destructive Operation	20000	
77			Reduction POP Under GA	15000	
78			MAJORSURGERIES		
79			Removal/UCD/Lap	28000	
80			Prostatectomy	35000	
81			TAHS	5000	
82			Myomectomy	35000	
83			Haemorrhoidectomy	20000	
84			Caesarean Section (C/S)	25000	
85			BUR Hole/Craniotomy	30000	
86			Thyroidectomy	35000	
87			Gastrectomy	35000	
88			Ovarian Cystectomy	25000	
89			Wedged Resection/Tuboplasty	28000	
90			Salpingo-Oophorectomy	28000	
91			Diagnostic Laparotomy	25000	
92			WF/RVF	10000	
93			Sequestrectomy	25000	
94			Mastectomy	36000	
95			Skin Grafting	22000-40000	
96			Manchester Repair	55000	
97			Pelvic/Vaginal Hysterectomy	30000	
98			Splenectomy	55000	
99			Colostomy	55000	
100			High Selective Vagotomy	55000	
101			Gastro-Jejunostomy	55000	
102			Ramsfeld's Operation	22,000-35,000	
103			Ventro-Suspension	25,000-40,000	
104			All Plastic Surgeries	25,000-45,000	
105					
106			EYE CLINIC		
107			MAJOR SURGERIES		

108			LID Repair	7,500	
109			Cornea Repair	7500	
110			Cataract Surgeries (ECCE)	10,000	
111			Trabeculectomy	10,000	
112			Evisceration	10,000	
113			Extenteration	10,000	
114			Anucleation	10,000	
115			Nasolacrimal duct Problem/Irrigation	7,000	
116			Pterygium excision	7,000	
117			Chalazion Style	2000	
118			Major Clinic Procedure		
119			Refraction	500	
120			Visual field Chart/Pernery	Fixing only 1,500- 5,000	
121			Contact Lens Fixations	15,000	
122			Tonometry	5,000	
123			Foreign Body Removal	1,000	
124			Dressing and Treatment	1,500	
125			Epilation	1,500	
126			Staining	700	
127			Flushing	700	
128			Maintenance Fee	500	
129			Dilation	300	
130			MCH		
131			Urine Test	300	
132			Booking	500	
133			Palpation	300	
134			Weighting	100	
135			BP	100	
136			Antenatal Visit	100	
137			DENTAL UNIT		
138			Extraction	1000	
139			Extraction with Anaesthesia	1,500	
140			Surgical Extraction	7,000	
141			Denture One Tooth	5,000	
142			ENT Examination	600	
143			Removal of foreign Body in the Ear	1,500	
144			Permanent Filling	2,500	

145			Temporary Filling	1,500	
146			Full-full Denture	3,500	
147			Excision of Epulis	3,500	
148			Sealing and Polishing (Routine)	3500	
149			Sealing and Polishing (Smoker)	3,500	
150			Jaws Fractures (IMF)	3,000	
151			Anterior Filling (Silicate)	3,000	
152			Anterior Filling (Composite)	4,000	
153			Anterior Jacket Crown	7000	
153			Splinting of Displaced Teeth	5,000	
154			Denture Repair		
155			PHYSIOTHERAPY		
156			Infrade Lamp 10 Unit	700	
157			Radiant heat 10 Unit	700	
158			TENS Therapy 10 Unit	2,000	
159			Egometer (Static) 10 Unit	2,000	
160			Reciprocal Pully 10 Unit	1000	
161			Shoulder Wheel 10m Units	1,000	
162			Walking Re-Education 10Units	1,000	
163			Traction Management 10Units	1,000	
164			Mat Exercise 10Units	1000	
165			Massage Therapy	1000	
166			Weight Reduction 21Units	2500	
167			Rehabilitation box 10Units	3500	
168			Springs Exs. 10Units	400	
169			Exercise Therapy 10Units	1,200	
170			PROSTHETIC/OATHIOTIC		
171			Above Knee Limp Need	25000	
172			Below Knee Limb Need	20000	
173			Joint Caliper One	5000	
174			Limp Coraset	5000	
175			Spinal Coraset	5000	
176			Neck Collar Soft	2000	
178			Neck Collar Hard		
179			Hands Splint New	2500	
180			Drop Feet Repairs	1,500	
181			H/K Repairs	2,000	
182			B/K Repairs	2,000	
183			Caliper Repairs	1,500	
184			SCANNING SERVICES		
185			Chest	2000	
186			Abdomen	1000	
187			Pelvic	1000	
188			Prostatic	2000	

189			NURSING PROCEDURE		
190			Enema		
191			Vulva Toileting	600	
192			Catheterization	400	
193			Naso Gastric Tubing	500	
194			Setting Infusion/Blood	500	
195			Removal of Stitches	500	
196			Minor Dressing Procedure	200	
197			Major Dressing Procedure	400	
198			Removal of Impacted Feaces	2,500	
199			Daily Injection Procedure		
200			Oral Hygiene Procedure	1000	
201			Vaginal Examination Procedure	1000	
202			AMENITY WARD	1000	
203			Admission Deposits (general Rooms)	500	
204			Admission Deposit (Private)	2,000	
205			Bed Fee/Day (General)		
206			Bed Fee/Day (Private)	200	
207			MATERNITY WARD	500	
208			Admission Fee		
209			Bed Fee/Day	500	
210			Delivery		
211			Episiotomy	1,200	
212			Vacuum Extraction	2500	
213			Manual Removal	2500	
214			WARDS	2500	
215			Admission		
216			MORTUARY SERVICES	500	
217			Embalmmnt		
218			Fee/Corps per day	8000	
219			Daily Dressing	200	
220			MEDICAL RECORD	200 optional	
221			OPD Card		
222			Case File		
223			ANC Card	250	
224			Ophthalmic Card	200	
225			Dental Card	200	
226			Medical Certificate of Fitness	1000	
227			Maternity Leave Certificate	500	
228			Excuse Duty Certificate	800	
229			Medical Reports	1,000	
230			Certificate of Death within the Hospital	1,000	

231			Certificate of Death outside the hospital	1,000	
232			Post-mortem	3,500	
233			(Payable to doctor for post mortem)	3000	
234			Registration Card OPD		
235			Registration Card A/E (Accident/Emergency)	500	
236			Registration Card Clinic (File)	1000	
237			Consultation OPD	1000	
238			Consultation Specialist Clinics	1000	
239			Surgery (Minor)	2000	
240			Surgery (intermediate)	10000	
241			Surgery (Major)	20,000	
242			Orthopaedic surgery with implant	40,000	
243			Bed Charge A/E (Accident/Emergency)	100,000	
244			Maternity Ward	500	
245			Children's Ward	200	
246			General Wards	200	
247			Amenity Wards	500	
248			Icu (Intensive Care Unit)	1,000	
249			Local Aneasthesia	1,000	
250			General Aneasthesia	500-1000	
251			Minor Surgery		
252			Intermediate Surgery	2000	
253			Major Surgery	5000	

- ii. Patients Admitted for less than 24_Hours: Patients Admitted for less than 24-hours shall be charge a day's bill for maintenance, nursing care and feeding (if they eat).
- iii. Charge for Drugs: Charges for drugs to be at cost price plus- 30% surcharge. Drugs for Children (0-16 years) Charges for drugs shall be like that of adults.
- iv. Charge for Maternity Cases
 - a. Booked Cases: For a booked case, a maternity fee shall be paid in the following stages: ₦ 1,000.00 at booking, subsequent visit ₦ 500.00, Urine test shall attract a fee ₦ 500.00 per visit. ₦ 1,000.00 for normal delivery plus payment for test.
 - b. Un-booked Cases (Booking and Delivery) For un-blocked case, a fee of ₦ 10,000.00 shall be paid at once for normal delivery.
 - v. Charges for Special Appliances: Charges for special appliances including artificial limbs supplied to any patient by the hospital shall be at cost plus 10%.
 - vi. Other Charge: All other charge applicable to out-patients shall apply to in-patient

(b) **OUT-PATIENTS**

1. Charges for Registration and Consultation

S/N	Initial Registration	₦
1.	G.O.P.D. case note	1,000.00
2.	A&E / C.O.P.D	2,000.0
3.	Subsequent consultation Fees i. GOPD ii. Specialist clinics	

2. Charge for Medical Examination Payable		Fees
a.	Physical examination for admission into higher educational institution	5,000.00
b.	History and Examination for employment	5,000.00
c.	History and Examination for travel certificate	10,000.00
d.	Medical examination and report for insurance purposes	10,000.00
e.	Medical examination and report for legal purpose	20,000.00
f.	Issuance of Death Certificate patient brought Dead.	Free for in- 5,000.00
g.	Re-issue of Death Certificate	10,000.00
h.	Medical report Overseas and Embassies	10,000.00
i.	Medical report local (excluding police court)	5,000.00
j.	Maternity leave certificate	2,000.00

NOTE: Patient shall pay the cost of special examinations/test separately.

Charge Applicable to in-Patients and Out-Patient

(a) **RADIOLOGY SERVICE**

S/N	Type of Investigation	₦	
1.	Skull	1,000.00	
2.	Facial Bones	1,000.00	
3.	Sinuses	1,000.00	
4.	Mandibles	1,000.00	
5.	T.M. J	1,000.00	
6.	Orbit	1,000.00	
7.	Cervical Views for Spondylosis	1,500.00	
8.	Cervical Spine AP/Lat	1,500.00	
9.	Thoracic Injet	1,000.00	
10.	Goire Views	2,000.00	
11.	Chest – P.A	1,000.00	
12.	Chect – P.A & Lateral	1,500.00	
13.	CXR for PTB	1,000.00	
14.	Chest for ribs	1,000.00	
15.	Thoracic spine	1,000.00	
16.	Thoracic spine oblique view	1,000.00	
17.	Lumbar spine	1,000.00	
18.	Lumber spine oblique view	1,500.00	
19.	Lumbar spine joint	1,000.00	
20.	Sacral bones	1,000.00	
21.	S.I.J	1,000.00	

22.	Coccyx	1,000.00	
23.	S.C.J	1,000.00	
24.	Abdomen – Ereect& Supine	1,500.00	
25.	Abdomen – Lateral decubitus	1,500.00	
26.	Acute abdomen i.e Chest + Abd/Erect supine	2,000.00	
27.	Pregnancy (abdomen)	1,500.00	
28.	Pelvics	1,000.00	
29.	Hip joint	1,000.00	
30.	Lateral Pelvimetry	1,000.00	
31.	L/S + Hip joint	1,500.00	
32.	Invertogram	700	
33.	Skeletal Survey (a Exp.) (i.e CXR, PevisLat Skill &Lat Spine)	3,000.00	
34.	Shoulder joint	1,000.00	
35.	Acromino-Clavicular joint	1,000.00	
36.	Clacicle	1,000.00	
37.	Scapula	1,000.00	
38.	Acromion Process	1,000.00	
39.	Huerus of Upper Arm	1,000.00	
40.	Elbow joint	1,000.00	
41.	Radius & Ulna or forearm	1,000.00	
42.	Wrist joint	1,000.00	
43.	Carpal Bones i.e Hand	1,000.00	
44.	Scaphoid series	1,000.00	
45.	Fingers (s)	1,000.00	
46.	Femur or thigh	1,000.00	
47.	Knee joint	1,000.00	
48.	Knee joint + Oblique views	1,000.00	
49.	Both Femora or thighs	2,000.00	
50.	Knee Joint supplementary technique	1,500.00	
51.	Tibia & Fibula or leg	1,000.00	
52.	Ankle Joint	1,000.00	
53.	Ankle joint + Oblique views	1,000.00	
54.	Tarsal Bones or Foot	1,000.00	
55.	Toe(s)	1,000.00	
	Minor Investigation	1,000.00 – 3,000.00	
56.	Fistulography (depending on No. of sinography of films used)	3,000.00	
57.	Sialography	3,000.00	
58.	Oral Cholecystogram	5,000.00	
59.	Arthrography	2,000.00	
60.	T. Tube	2,000.00	
61.	Bronchography	2,000.00	
62.	Discography	2,000.00	
63.	Gynaecography	3,000.00	
64.	Operative (Cholangiography)	30,000.00	
65.	Urethrography	3,500.00	
66.	Loopogram	7,500.00	
67.	Intravenous Urogram	3,500.00	

68.	Micturatingcystourethrogram	3,500.00	
69.	Intravenous Cholangiography	3,500.00	
70.	PercutaneousTrnsphaptic Cholangiography	7,000.00	
71.	HSG Hysterosalpingogram	3,500.00	
	Major Investigation		
72.	Barium Swallow	8,500.00	
73.	Barium Meal	8,500.00	
74.	Barium Enema	2,600.00	
75.	Lymphangiogram	3,500.00	
76.	Venography	5,500.00	
77.	Myelogram	10,100.00	
78.	Angio studies	1,500.00	
79.	Ultrasound studies (Adult)	750	
80.	Ultrasound studies (Child)	2,000.00	
81.	Prostate	20,000.00	
82.	Ultrasound of joints	3,000.00	
83.	Doppler studies	3,000.00	
84.	Ultrasound Guided Biopsy	1,500.00	
85.	Nasal Bones	1,500.00	
86.	Optic Foramen	1,000.00	
87.	Reporting of Outside film	1,000.00	
88.	Reporting of C.T. Scan	2,000.00	
89.	C.T Scan	Inpatient	Out-patient
	Brain	35,000.00	40,000.00
	Abdomen	50,000.00	55,000.00
	Sinuses Mastoid & T.M.J	35,000.00	40,000.00
	Thorax	35,000.00	40,000.00
	Cervical Thoracic & Lumbar	40,000.00	35,000.00
	Angio	40,000.00	45,000.00

NOTE:

- a. The above charges do not include cost of contrast media or other materials that may be needed for the special studies.
 - ii. Children are to pay half adult charges.
 - iii. Request from outside agencies shall attract 50% above the normal hospital charges.

(b) PHYSIOTHERAPY SERVICES

S/N	Charges for Out-Patients	₦
1	Registration, initial and referral consultation (from outside agencies)	1,000.00
2.	Registration for specialized consultation	1,000.00
3	Initial deposit before any treatment commences	5,000.00
4	Minimum treatment charges	500
	Charges for Treatment Modality	
1	Short Wave Diathermy – (per-visit)	500
2	Electrical stimulation/ultrasound TENS (per visit)	500
3	Electrical Diagnosis (E.D)	500
4	Infra-red Radiation/ Waxbath – (per visit)	500
5	Cryotherapy – (per visit)	500

6	Microwave – per visit	500
7	Interferventray Therapy	500
	Exercise Therapy	
1	Slimming exercise pus ergo-meter bicycle – per visit	1,500.00
2	Slimming exercise with ergo-meter bicycle on one	1,500.00
	Exercise for pathological conditions	
3	a. Hemiplegia, Paraplegia and quadriplegia – per treatment session (one visit)	1,000.00
	b. Back pain	
	c. Patients consultation and examination (patients from outside)	1,000.00
		1,000.00
	Treatment Chart	
	a. Nowugarian Technique – per visit	1,000.00
	b. Mckenzie Technique – per visit	1,000.00
	c. Exercise with gadgets shall attract additional charges of ₦100.00 with the initial deposit.	500
	Cardio-Pulmonary Cases (Medical Cases) per treatment session	1,000.00
	Dental Cases	
	Initial deposit for treatments	1,000.00
S/N	Charges for Out-Patients	₦
1	Registration, initial and referral consultation (from outside agencies)	1,000.00
2	Registration for specialized consultation	1,000.00
3	Initial deposit before any treatment commences	5,000.00
4	Minimum treatment charges	500
	Charges for Treatment Modality	
1	Short Wave Diathermy – (per-visit)	500
2	Electrical stimulation/ultrasound TENS (per visit)	500
3	Electrical Diagnosis (E.D)	500
4	Infra-red Radiation/ Waxbath – (per visit)	500
5	Cryotherapy – (per visit)	500
6	Microwave – per visit	500
7	Interferventray Therapy	500
	Exercise Therapy	
1	Slimming exercise pus ergo-meter bicycle – per visit	1,500.00
2	Slimming exercise with ergo-meter bicycle on one	1,500.00
	Exercise for pathological conditions	
3	a. Hemiplegia, Paraplegia and quadriplegia – per treatment session (one visit)	1,000.00
	b. Back pain	
	c. Patients consultation and examination (patients from outside)	1,000.00
		1,000.00
	Treatment Chart	
	a. Nowugarian Technique – per visit	1,000.00
	b. Mckenzie Technique – per visit	1,000.00
	c. Exercise with gadgets shall attract additional charges of N100.00 with the initial deposit.	500
	Cardio-Pulmonary Cases (Medical Cases) per treatment session	1,000.00

The above charges are for the adults, the children are expected to pay half adult's charge

	(a) ASSISTIVEDEVICE		
	Test/investigations	₦	
	Cock-up splint	1,000.00	
	Spascity reduction splint	1,000.00	
	Night splint	1,000.00	
	Cercival collar	1,000.00	
	Back slab	1,000.00	
	Hip Spica	1,000.00	
	Plaster of Paris Cylinder	1,000.00	
	All the above charge are for the service rendered by Physiotherapist. The patients have to purchase the materials required for each respective device.		
	B	Clutches	₦
	i.	A pair of clutches	1,000.00
	ii.	Cruth – walking training charges	500
		Charges for In-Patients	
		General medical Conditions	
	1	Tatanus, Meningitis, Diabetic etc, Initial deposit	
		Orthopaedic Case	
	2	i. For the first 10 weeks of admission	3,000.00
		ii. For the next 10 weeks of admission	2,500.00
		Neurological Cases	
	3	i. For the first 5 weeks of admission	3,000.00
		ii. For the next 5 weeks of admission	2,500.00
		General Surgical Cases	
	4	i. Burns (initials deposit)	3,000.00
		ii. Chest and other conditions e.g cellulites, pyomyositisetc (initial deposit)	2,500.00
		iii. For the next weeks for both i&ii	1,500.00
		Gynaecological Cases	
	5	a. Casesarian Section	2,000.00
		b. Obsteric Palsy – initial deposit	2,000.00

(a) SURGERY DEPARTMENT			
The Department will draw up list of what constitutes the surgery			
		Charges ₦	
1	Adults Specials procedure	100,000.00	
	Major Operations	60,000.00	
	Intermediate Operation	35,000.00	
	Minor Operation	20,000.00	
2	Pediatrics – Special	50,000.00	
	Major Operations	30,000.00	
	Intermediate Operations	20,000.00	
	Minor Operation	10,000.00	
3	Wound Dressing (Adults) per week without materials	2,000.00	
	Wound Dressing (Children) per week without materials	1,000.00	
4	Cut down	5,000.00	
	Chest tube insertion	10,000.00	
NB: Children under 16 years of age shall pay half of the above charges			
(b) Department of Obstetrics and Gynaecology Day-Case/Surgery			
		Laparoscopy	
		Diagnostic dilatation & Curettage	
		Minor Gynaecology Operation	
		Intermediate Gynaecology Operation	
		Major Gynaecology Operation	
		Examination under Anaesthesia	
		b- Gynae ward	
		1. Consumables – at cost	
		2. VE (Spectrum)	
		3. MVA	
		4. Scanning	
		c- Post natal Consumables – at cost	
		d- Labour Ward	
		1. Vacuum/Foreeps	
		2. Mama Kits at cost	
		EBT	
		Phototherapy care	
		Incubator Care (per day)	

	Oxygen – High Usage
	Low Usage
	Anaesthesia

Echo/Doppler	10,000.00
Stress ECG	10,000.00
Holter	10,000.00 (Excluding refundable deposit of ₦10,000.00)
ECG	4,000.00
a.	Endoscopy (Gastro-Duodenal)
b.	- Endoscopy with intervention (gastro)
c.	- Colonoscopy with intervention
d.	- Flexible sigmoidoscopy
e.	- Proctoscopy
(f) Non- Research Procedures in Medicine	
The following charges, plus cost materials, shall be made for the following procedures	
a.	Liver Biopsy 5,000.00
b.	Lumber Puncture 2,000.00
c.	Bone Marrow Biopsy 2,000.00
d.	Pleural Biopsy 2,000.00
e.	Kidney Biopsy 5,000.00
(g) Histopathology Services	
A	Small Specimens 3,000.00
1	Endometrial Curetting 3,000.00
2	Cervical Biopsy 3,000.00
3	Breast Biopsy 3,000.00
4	Appendix 3,000.00

5	Fallopian Tubes	3,000.00
6	Lyph Node Biopsy	3,000.00
7	Soft Tissue Biopsy	3,000.00
8	Clitoria Biopsy	3,000.00
9	Testicular Biopsy	3,000.00
10	Vagus Nerves	3,000.00
11	Tru-cut Biopsy	3,000.00
12	Skin Biopsy	3,000.00
B	Intermediate Specimen	
1	Gastric and duodenal Biopsies	3,000.00
2	Bone Marrow Biopsy	3,000.00
3	Bony Specimen	3,000.00
4	Uterine Fibroids	3,000.00
5	Frostrate Gland	3,000.00
6	Liver Biopsy	3,000.00
7	Renal Biopsy	3,000.00
C	Big Specimen	
1	Spleen	4,000.00
2	Mastectomy	4,000.00
3	Hysterectomy	4,000.00
4	Stomach/Intestine	4,000.00
5	Thyroid Gland	4,000.00
6	Ovarian Cyst/Masses	4,000.00
D	All Specimens from outside	6,000.00
(m)		
MORBID ANATOMY		
a.	Surgical Biopsies (in-patients and Out-patients)	3,000.00
b.	Surgical Biopsies (Private Hospital)	4,000.00
c.	Cytology investigation (In-patients and Out-patients)	2,000.00
d.	Cytology investigation from Private Hospital	3,000.00
e.	Paps Smear	1,000.00
f.	Embalmmnt	8,000.00
g.	Washing and dressing of body (1,000.00 for Mort. Attendance and 2,000.00 for the hospital).	3,000.00
Autopsy Pathology Services		
a.	Mortuary charges (in-patients)	Free
(i)	1 st 3 days (day 1-7)	1,000.00/day
	Thereafter (Day 4 and above)	

(ii) Out-patients (previously receiving treatment)		
1 st week (day 1-7)	6,000.00	
Thereafter (Day 8 and above)	1,000.00	
(iii) Corpses brought from outside		
1 st week (Day 1-7)		
Thereafter (Day 8 and above)		
(iv) Mortuary charges for coroner cases should be as other above		
1. Coroner Autopsies Hospital Coroner's cases	10,000.00	
2. Accident death e.g Road accident, domestic or industrial	10,000.00	
3. Suicide	10,000.00	
4. Homicide and Gunshot injuries	10,000.00	
(n) HAEMATOLOGY AND BLOOD TRANSFUSSION		
S/N	Test/Investigation	Unit
A	Haematology	
1	PCV only	1
2	FBC (PCV, WBC and Platelets)	4
3	Platelets	1
4	EST	2
5	Reties	1
6	Eosinophil Count	1
7	Prothrombin Time	4
8	Bleeding time	2
9	Clotting Time	2
10	L.E Cells	2
11	HB electrophoresis	2
12	PTTK	8
13	G6PD Screening	2
14	a. Bone Marrow aspiration	-
a.	Bone Marrow trephine	-

b.	Bone Marrow FNMA	-	
15	Peripheral Blood film	-	
16	Special stain	-	
B	Blood Transfusion		
1	ABO and Rh grouping	-	
2	Gross matching/unit	-	
3	Antibody screening	-	
4	Hepatitis – C	-	
5	Hepatitis – C	-	
6	HIV – in-Patients	-	
7	HIV-Out-Patients	-	300
8	Blood service: Adult	-	3,000.00
	Children	-	1,500.00
9	Coombs Test	3	500,00
10	Blood products	-	1,000.00
11	FNAC		1,000.00
12	Viral Screening for travelers		2,000.00
13	HIV screening for outside lab	-	1,000.00
14	Bleeding screening and matching for other hospitals	X	4,000.00
15	Paternity test/Blood group	-	5,000.00
16	CD4	-	2,000.00
17	VDRL	-	500
NOTE: Rate for children will be half of adult rate.			

(o) MICROBIOLOGY & PARASITOLOGY DEPARTMENT

S/N	Microscopy Culture and Sensitivity	
1	Urine m/c/s	1,000.00
2	Swabs (Nasal, Throat or Vaginal)	1,000.00
3	Sputum (excluding T.B)	1,000.00
4	Stool for culture	1,000.00
5	CSF Examination (Ex. T.B)	2,500.00
6	Blood Culture	1,000.00
7	Pus and exudates (Ex. T.B)	1,000.00
8	Aspirate M/C/S	1,000.00
ii.	Serological Examination (RPR)	
1	VDRL Test/RPR/TPHA	1,000.00

2	Widal test	1,000.00
3	Bruscella Agglutination Test	1,000.00
4	Weil-Felix Test	1,000.00
5	A.S.O Titres	2,500.00
6	Latex Agglutination Test	1,000.00
7	Gonorrhoea Test	1,000.00
iii.	T.Bexamination	
1	Sputum Exudates etc microscopy	1,000.00
2	Sputum MCS	1,000.00
3	Urine, Sputum for culture, AFD Sensitivity	3,000.00
4	HCS	1,000.00
5	Stool Analysis	500
6	Anti HCV	500
7	HVS	500
8	HBSAg	500
I.	Seminal Analysis	
1	Semen MCS	1,000.00
2	Smen Analysis	1,000.00
ii.	Parasitology Tests	
1	Skin snip MF	500
2	Blood for MF	500
3	Blood for MP	500
4	Blood for Tryps	500
5	Stool for parasites (Microscopy)	500
6	Urine for Parasites	500
7	Peritoneal Exudates	1,500.00
8	Anaerobie culture	500
iii.	Microscopy	
1	Urine Deposit (Microscopy)	500
2	Peritoneal exudates	500
i.	Special Investigation	
1	Complement fixation test, including RPC FT	1,000.00
2	Fluorescent Antibody test, including FTA-20	At cost
3	Mycological sample for culture	2,000.00
4	Identification of bacterial culture sent from outside sources (double hospital charges)	x1 ½ usual cost
5	Water/Food, Public Health Sampling	5,000.00
I.	Special Investigations	
1	Complement (fixation test, including RPC FT	
2	Fluorescent Antibody test, including FTA-20	
3	Mycological Sample for Culture	
4	Identification of bacterial culture sent from outside source ((double hospital charges)	
5	Water/Food, Public Health Sampling	

v(p) CHEMICAL PATHOLOGY

S/N	Blood	
1	Total Bilirubin	500
2	Conjugated Bilirubin	500
3	Calcium	500

4	Cholesterol	500
5	Creatinine	500
6	Bicarbonate	500
7	Potassium	500
8	Sodium	500
9	Lithium	500
10	Amylase	500
11	Alkaline Phosphate	500
12	Acid phosphate (Total)	500
13	Prostatic Acid Phosphate	500
14	SGOT	500
15	SGPT	500
16	Liver Function Test – Bilirubin ACP Phosphate/SGTP & Protein	2,500.00
17	Glucose	500
18	Inorganine Phosphate	500
19	Total Protein	500
20	Albumin	500
21	Urea	500
22	Uric Acid	500
23	Glucose Tolerance test	2,500.00
24	Ocult Blood Test	300
	Urine	
25	Pregnancy Test (Neat)	500
26	Pregnancy Test (Dilutions)	2,500.00
27	Urinary Protein	300
28	Urinary Glucose	300
	Urine Bile Pigment	
29	Bilirubin	300
30	Bile Salts Ketenes	300
31	Ketenes	300
32	PH	300
33	Specify Gravity	300
34	E&U	2,500.00
35	E&U & Cr	3,000.00
36	E&U + Chol.	3,000.00
37	E&U fasting Glucose	3,000.00
38	Fating & 2hrs	1,000.00
39	PSA	2,000.00
1	T.G	500
2	HDL Chol.	500
3	Urinalysis	500
4	Lipid Profile	2,000.00
	Children under 12 years to pay 50% of adult rate. Govt. Hospitals - the same price private Hospital x2 Non-Hospital patients/Samples x2	
	Hormonal Assay	
5	T3	300
6	T4	300
7	TSH	300
8	FSH	300

9	LH	300
10	Procolatin	300
11	Progesterone	300
12	Estrogen	300

(q) MENTAL HEALTH

1.		1,000.00
2.	Psychological Testing –depending on the type of test	1,500.00
3.	Electro-conclusive Therapy (per course)	1,500.00
4.	Aversion Therapy	1,500.00
5.	Drug assisted interview/abreaction	1,500.00
	The above is exclusive of the cost of drugs/materials used.	

(q) AMBULANCE SERVICE

The charges for ambulance service shall be detected by prevailing circumstances.

(s) DENTAL HOSPITAL FEES

1	Adult Periapical X-Ray film	400
2	Occlusal film	700
3	Paedo Periapical X-Ray film	400
4	Adult scaling and polishing (minimum charge depending on Oral Hygiene condition)	700
5	Paedo Scaling and polishing	350
6	Tropical Fluoride application	400
7	Pulp treatment (per tooth)	500
8	Subgingival curettage (per quadrant)	350
9	Amalgam Restorations (per tooth)	400
10	Gingivectomy (per quadrant)	300
11	Temporary dressing/tooth	550
12	Opening up of abscessed tooth	650
13	Composite restoration	650
14	Composite and Acid etching	650
15	Stainless steel crowns	4,000.00
16	Aluminum Crown (performed)	4,000.00
17	Orthodontic appliance (removable)	6,000.00
18	Tooth extraction (1 st tooth)	650
19	Additional tooth (per tooth)	350
20	Root Canal Therapy	1,000.00
21	Apicectomy and Retrograde RCT	1,000.00
22	Appexification	1,000.00
23	Anterior Jacket Crown Acrylic (per tooth)	2,000.00
24	Anterior porcelain crown (per tooth)	10,000.00
25	Post-retained crown (per tooth)	4,000.00
26	Impression for study models	800

Endodontic

1	Anterior tooth (single canal)	2,000.00
2	Posterior tooth (multiple canal)	2,500.00
3	Apicectomy and Retrograde RCT	3,000.00
	Fees for gold and other metallic restorations will depend on the prevailing market price of materials	

(t)Department of oral and Maxillofacial Surgery
Exodontia

1	Surgical Extraction/Minor oral surgery	2,500.00
2	Mandibular Fractures requiring IMF	6,500.00
3	Mandibular Fractures not requiring IMF	3,00.00
4	Zinc Oxide/Eugenol Dressing for Day Sockets	3,00.00
5	Apicetomy	2,000.00
6	Biopsy under LA	2,000.00
7	Replantation of one tooth	2,200.00
8	Incision and Drainage	700
9	Daily Dressing	250

(u)Department of Restorative Density Prosthetic Unit

1	Acrylic partial denture (per 1 st tooth)	2,500.00
2	Additional tooth (per tooth)	350
3	Full upper denture (Acrylic)	5,000.00
4	Full lower denture (Acrylic)	5,000.00
5	Full upper & lower denture	10,000.00
6	Denture repair	2,000.00
7	Rebasing	2,000.00
8	Relining	1,000.00
9	Impression for study details	800

- a. For all immediate dentures add ₦ 300.00 to the calculated cost above
- b. For full upper and lower dentures, add ₦ 300.00 to the calculated cost above.
- c. Cobalt –Chromium based dentures will depend on the prevailing market prices of the materials.
- d. Obturators – double the cost of normal dentures.

(v)Conservation Unit

1	Composite Restoration/tooth	1,500.00
2	Amalgam Restoration/tooth	750
3	Additional capsule/tooth	300
4	Temporary dressing	500
5	Porcelain used t metal bridges (per unit)	12,000.00
6	Post-retained crown + cost of crown	2,000.00
7	Anterior porcelain crowns (per tooth)	2,500.00
8	Anterior porcelain crowns (per tooth)	10,000.00
9	Non-precious metal crown (for post tooth) Chrome Cobalt full Metal crown (Posterior)	7,500.00
10	Porcelain fused to metal (anterior)	12,000.00

4	DacryoCystorhinostomy (DCR)		50,000.00	
5	Squint Surgery			50,000.00
B. ELECTIVE DESTRUCTIVE OPERATION				
1	Excision Biopsy of conj. Lesion at cost	15,000.00		
2	Pterygium Excision at cost		15,000.00	
3	Chalazion I&C			15,000.00
4	Lid deformities repair (ectropion, Entropion, etc)			
5	MMC – at a cost			

C. ELECTIVE DESTRUCTIVE OPERATION

1	Evisceration	15,000.00
2	Enucleation	20,000.00
3	Exenteration	20,000.00

D. EMERGENCY OPERATION

1	Lid laceration Repair	10,000.00
2	Corneal/Cornesoceral Repair	20,000.00
3	Paracentesis + AC wash out	10,000.00

E. CLINIC PROCEDURES

1	Saline Irrigation	1,000.00
2	Conjunctival FB removal	1,000.00
3	Cornea/ FB removal	2,000.00
4	Epilation	1,000.00
5	Glass rodding	500.00
6	Intensive eye medication	1,000.00
7	IOP/Dilation/Staining	

F. OPTOMETRY UNIT

1	Refraction	1,000.00
2	Visual Field test	5,500.00
3	Frame & lenses	at a cost

NB: Children to pay 50% cost of adults.

(x) ORTHOPAEDICS AND TRAUMA

A.	Adults Special Operation		100,000.00
	Major		60,000.00
	Intermediate		35,000.00
	Minor		20,000.00
B.	Paediatrics Special Operations		50,000.00
	Major		30,000.00
	Intermediate		20,000.00
	Minor		10,000.00
	Debridement		
1.	Minor		5,000.00
2.	Medium		10,000.00
3.	Major		15,000.00
	Dressing		
1.	Minor		500.00
2.	Medium		1,000.00
3.	Major		1,500.00
	POP Appliance		
1.	Paedoatrics	Unilateral	1,000.00
		Bilateral	2,000.00
2.	Adults	Unilateral	2,000.00
		Bilateral	4,000.00
3.	Removal of POP		1,000.00

4. Osteotomy 1,000.00
 5. Total hip replacement without cost of implant 2,500.00 + additional charges

(y) EAR CLINIC

PROCEDURES		CHARGES
1	Ear Syringing	1,000.00
2	Removal of foreign body in the ear, nose and throat	2,000.00
3	Post-operative treatment consumables	At cost
4	Nasal packing for Epistaxis	1,000.00
5	Anthrums washout	5,000.00
6	Incision and drainage	5,000.00
7	Minor Suturing	2,000.00
8	Biopsy	3,000.00
9	Tracheostomy tube	5,000.00
10	Tympanometry	3,000.00

**SCHEDULE XVIII
 NASARAWA STATE COLLEGE OF HEALTH SCIENCES**

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCES	OLD RATE ₦	NEW RATES ₦	REMARKS
			Hire of Auditorium			
			Hostel Accommodation		2,500.00	Per session
			Schools Fees			As approved by the State Governor from time to time
			Ambulance Service		500,000.00	Per day

**SCHEDULE XIX
 NASARAWA STATE HOUSE OF ASSEMBLY**

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCES	OLD RATE ₦	NEW RATES ₦	REMARKS
			Sale of Hands card		500.00	Per copy
			Sale of votes & Proceedings		250.00	Per copy
			Internet Services			when functional, rates will be determined.
			Library Services			-do-

SCHEDULE XX
GOVERNMENT PRINTING DEPARTMENTS RATES

(a) PRINTING OF OFFICIAL DOCUMENTS RATES

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCES	OLD RATE ₦	NEW RATES ₦	REMARKS
			Government Gazettes			
			Apper Forms			
			Leave forms			
			File jackets (OP)			
			File Jackets (Secret)			
			Letter Headed (OP)			
			Letter Headed (Secret)			
			Govt. White Paper			
			Analysis Forms			
			DVEA Books			
			Cash Book			
			Log Book			
			Tally Card			
			Stores Requisition			
			Cash Book Receipt			
			Calendar (full cls)			
			Almanacs (full cls)			
			Memo Sheets			
			Fin. Regulation			
			Civil Service Rules VO Booklet			
			VO Booklet			
			Adj. Vouchers			
			Imprest Warrant Booklet			
			BNT 44 forms			
			Record of Service			
			Travelling claims Form			
			1 Night Allowance			
			Overtime Forms			
			Printing Charges			Price for depend on the cost of production of jobs
			Servicing of manual typewriters			This does not include spare parts which client are to provide.
			Servicing of Duplicators/Photocopiers			-do-

**SCHEDULE XXI
NASARAWA NEWSDAY**

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCES	OLD RATE ₦	NEW RATES ₦	REMARKS
			Sale of the voice		50 old rates	
			ADVERTISEMENT			
			Full Coloured		60,000.00	
			Half Coloured		40,000.00	
			Full Black/white		40,000.00	
			Half B/W		25,000.00	
			Quarter page		13,500.00	
			3X2 Columns		3,500.00	
			2X2 Columns		2,500.00	
			1X2 Columns		1,000.00	
			Bottom Stripe 6x3		8,500.00	
			Bottom Strip 6x4		8,500.00	
			Bottom Stripe 2x6		12,500.00	
			Change of Name		10.00 Per word	

**SCHEDULE XXII
NASARAWA BROACASTING SERIVICE [NBS]**

SPORT JUNGLE TELEVISION

BELT	AAAA-10AM-12PM	AA-12PM-3PM	AAA-3PM-9PM	A-9PM-11PM
60''	N15,000.00	N12,000.00	N24,000.00	N12,000.00
45''	N12,000.00	N10,000.00	N21,000.00	N11,000.00
30''	N10,000.00	N8,000.00	N17,000.00	N8,000.00
15''	N8,000.00	N6,000.00	N13,000.00	N6,000.00

COMMERCIAL INSERTION

IN MAIN NEWS BULLETIN	N140,000.00
NEWS COMMENTARY	N160,000.00

SPORT ANNOUNCEMENT FOR POLITICAL PARTIES/POLITICIANS

60''	N50,000.00
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COMMERCIAL POSITION

IN MAIN NEWS BULLETAIN	N40,000.00
POLITICAL PARTIES/POLITICIANS	N70,000.00

POLITICAL PROGRAMME CHARGE (PER PROGRAMME) TV

15 MINUTES	N120,000.00
30 MINUTES	N180,000.00

45 MINUTES	N240,000.00
60 MINUTES	N300,000.00

POLITICAL PROGRAMME CHARGE (PER QUATER)

15 MINUTES	N1,560,000.00
30 MINUTES	N2,340,000.00
45 MINUTES	N3,120,000.00
60 MINUTES	N3,900,000.00

PROGRAMME SPONSORSHIP CHARGE (PER PROGRAMME)

15 MINUTES	N80,000.00
30 MINUTES	N100,000.00
45 MINUTES	N160,000.00
60 MINUTES	N190,000.00

SPONSORSHIP PROGRAMME CHARGE (PER QUATER)

15 MINUTES	N562,500.00
30 MINUTES	N675,000.00
45 MINUTES	N787,500.00
60 MINUTES	N900,000.00

**PROGRAMME DISPLACEMENT ATTRACTS 50% SURCHARGE
PROGRAMME COVERAGE (LIVE) TELEVISION**

30 MINUTES	N243,156.00
45 MINUTES	N318,730.00
60 MINUTES	N398,750.00
COVERAGE/POLITICAL	N325,000.00
COVERAGE OF PRODUCT/SERVICES, APPEAL FUND RAISING	N93,250.00

COMBINED COVERAGE FM/TV

30 MINUTES	N300,000.00
45 MINUTES	N450,000.00
60 MINUTES	N600,000.00

INSERTION OF ADVERTS IN PROGRAMME

15 MINUTES PROGRAMME	2 INSERTION	30'' ADVERTS	N30,000.00
15 MINUTES PROGRAMME	2 INSERTION	60'' ADVERTS	N50,000.00
15 MINUTES PROGRAMME	2 INSERTION	60'' ADVERTS	N60,000.00
15 MINUTES PROGRAMME	2 INSERTION	60'' ADVERTS	N80,000.00
15 MINUTES PROGRAMME	2 INSERTION	30'' ADVERTS	N70,000.00
15 MINUTES PROGRAMME	2 INSERTION	60'' ADVERTS	N100,000.00
15 MINUTES PROGRAMME	2 INSERTION	30'' ADVERTS	N90,000.00
15 MINUTES PROGRAMME	2 INSERTION	60'' ADVERTS	N120,000.00

Fixed Time, Adjacent Sport Attracts	=	N40%
Press Briefing Outside press Centre	=	N10,750.00
Press Briefing Inside press Centre	=	N15,500.00
News, Commentary FM/TV	=	N45,750.00

SPOT JUNGLE RADIO

BELT	AAAA-6AM-12PM	AA-12PM-4PM	AAA-4PM-9PM	A-9PM-11PM
60''	N12,000.00	N6,000.00	N12,000.00	N6,000.00
45''	N10,000.00	N5,000.00	N10,000.00	N5,000.00
30''	N8,000.00	N4,000.00	N8,500.00	N4,000.00
15''	N6,500.00	N3,000.00	N6,500.00	N3,000.00

COMMERCIAL INSERTION IN MAIN NEWS BULLETIN

60''	N35,000.00
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SPORT ANNOUNCEMENT FOR POLITICAL PARTIES/POLITICIANS

60''	N22,000.00
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COMMERCIAL POSITION IN MAIN NEWS BULLETIN POLITICAL PARTIES/POLITICIANS

60 MINUTES	N50,000.00
45 MINUTES	N45,000.00
30 MINUTES	N30,000.00

POLITICAL PROGRAMME CHARGE (PER PROGRAMME) RADIO

15 MINUTES	N60,000.00
30 MINUTES	N85,000.00
45 MINUTES	N120,000.00
60 MINUTES	N150,000.00

POLITICAL PROGRAMME CHARGE (PER QUARTER) RADIO

15 MINUTES	N600,000.00
30 MINUTES	N1,000,000.00
45 MINUTES	N1,235,000.00
60 MINUTES	N1,600,000.00

PROGRAMME SPONSORSHIP CHARGE (PER PROGRAMME)

15 MINIUTE	N35,000.00
30 MINIUTE	N55,000.00
45 MINIUTE	N65,000.00
60 MINIUTE	N100,000.00

PROGRAMME SPONSORSHIP CHARGE (PER QUARTER)

15 MINIUTE	N300,000.00
30 MINIUTE	N350,000.00
45 MINIUTE	N400,000.00
60 MINIUTE	N500,000.00

PROGRAMME DISPLACEMENT ATTRACTS 50% SURCHARGE PROGRAMME COVERAGE (LIVE) RADIO FM

30 MINUTE	N206,250.00
45 MINIUTE	N281,250.00
60 MINIUTE	N356,250.00
COVERAGE/POLITICAL	N450,000.00

COVERAGE OF PRODUCT/SERVICES, APPEAL FUND RAISING	N186,500.00
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COMBINED COVERAGE FM/TV

30 MINUTES	N300,000.00
45 MINUTES	N450,000.00
60 MINUTES	N600,000.00

PHONE IN PROGRAMMES ON RADIO

30 MINUTES	N187,500.00
45 MINUTES	N281,200.00
60 MINUTES	N375,000.00

INSERTION OF ADVERTS IN PROGRAMME

15 MINUTES PROGRAMME	(2)	60'' ADVERTS	N35,000.00
30 MINUTES PROGRAMME	(2)	60'' ADVERTS	N40,000.00
30 MINUTES PROGRAMME	(4)	60'' ADVERTS	N80,000.00
45 MINUTES PROGRAMME	(5)	30'' ADVERTS	N66,000.00
45 MINUTES PROGRAMME	(5)	60'' ADVERTS	N70,000.00
60 MINUTES PROGRAMME	(6)	30'' ADVERTS	N80,000.00
60 MINUTES PROGRAMME	(6)	60'' ADVERTS	N90,000.00

Fixed Time, Adjacent Sport Attracts	=	N40%
Press Briefing Outside Press Centre	=	N10,750.00
Press Briefing Inside Press Centre	=	N15,500.00
News Commentary FM/TV	=	N45,750.00

SCHEDULE XXIII**NASARAWA STATE BUREAU FOR ICT [LIBRARY BOARD]**

S/N	REVENUE HEAD	SUB. HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARKS
			Sale of readers ID Cards		200.00	
			Registration of e-resource patrons		5,200	
			Registration of patrons		900	
			Registration of student patrons		500	
			Basic ICT training		5,200	
			Basic ICT training (special class)		7,200	
			Basic ICT training (executive class)		10,200	
			Basic ICT training (certificate class)		4,200	
			Digital photography training		10,500	
			Videographic training		30,500	
			Jamb CBT registration		700	

		Jamb CBT examination		700	
		CBT 3 rd party examination			

SCHEDULE XXIV
MINISTRY OF JUSTICE

S/N	REVENUE SOURCES	RATE[₦]	REMARK
1	Contract drafting/vetting fee	-	1% of contract sum
2	Local government retainership fee	150,000	Per Local Government /Development Area

SCHEDULE XXV
HIGH COURT OF JUSTICE

(a)

S/N	REVENUE HEAD	SUB. HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATE ₦	NEW RATES ₦	REMARKS
			Rent on Tribunal Fees		150.00-300.00	
			Notice to Quit (Form A)		500.00	
			Notice to Tenant of owner's Intention to recover possession (Form D)		500.00	
			Writ or plaint against Tenant refusing to deliver up possession		1000.00	
			summons for recovery of possession of Tenants (Form F)		200.00	
			Warrant for possession of promise (Form F)		500.00	
			Record of proceeding		100.00/page	
			Custody of attached property/Writ of Fife		100.00	
			Service Fees/cost of Transport		100.00	
			Registration of Marriages		3,000.00	Marriages conducted within 21 days' notice
			Registration of Marriages		5,000.00	Marriages conducted within 7 days' notice
			Administration of Estate of Deceased persons		10%	On value of the deceased estate

			Fine		10%	Commission on recovered rent to tribunal.
			Sale of law of Nasarawa state		At profit margin of 10%	Cost to be determined based on cost of production.
			Registration of legal practitioner		10,000.00	Renewal is 50% of cost of registration.

Auction of claimed and under claimed property

10%

The registrar of rent tribunal should liaise with Board of Survey to properly value the items to be disposed of in line with the prevailing depreciable market value of such items.

(b)

S/N	REVENUE HEAD	REVENUE SUB. HEAD	DESCRIPTION OF REVENUE SOURCE	RANGE ₦	NEW RATES ₦	REMARKS
			CLAIMS:			
				200 - 1,000	100	
				1,100	200	
				1,200	220	
				1,200	230	
				1,400	240	
				1,500-1,800	250	
				1,900	300	
				2,000	400	
				3,000	500	
				4,000	600	
				5,000	700	
				6,000	800	
				7,000	900	
				8,000	1,000	
				9,000	1,200	
				10,000	1,300	
				11,000	1,400	
				12,000	1,500	
				13,000	1,800	
				14,000-18,000	1,900	

				19,000- 22,00	2,000	
				23,000- 26,000	2,100	
				27,000- 30,000	2,200	
				31,000- 34,000	2,300	
				35,000- 38,000	2,500	
				39,000- 40,000	3,000	
				41,000- 60,000	3,100	
				61,000- 80,000	3,200	
				81,000- 100,000	3,300	
				101,000 - 120,000	3,400	
				121,000 - 140,000	3,500	
				141,000 - 160,000	3,600	
				161,000 - 180,000	3,700	
				181,000 - 200,000	3,800	
				201,000 - 240,000	3,900	
				241,000 - 280,000	4,000	
				281,000 - 320,000	4,100	
				321,000 - 360,000	4,200	
				361,000 - 400,000	4,300	

				401,000 - 20,000,000	4,400	
				Above 20,000,000	4,500	
			Motion filing	-	500	
			Affidavits	-	300	
			Subpoena	-	300	
			Service: 1km or less	-	300	
			Annextures\exhibits	-	100	
			Declaration\Reliefs	-	500	
			Injunctions	-	500	
			Notice of appeal to H\Ct	-	3,000	
			Petition for Divorce	-	600	
			Fillings	-	500	
			Oath	-	500	
			Certificate of Divorce	-	2,000	
			W/ statement on oath	-	300	
			Age Declaration	-	500	
			Marriage Declaration	-	2,000	
			Change of name	-	1,000	
			Memo of appearance	-	150	
			Application for writ of Fifa	-	3,000	
			Pre-trial information and answers sheet	-	1,000	
			Notice of consequence of disobedience to Court order forms 48/49	-	500	
			Certification of Documents	-	1,000	
			Re-certification of Documents	-	500	

			Court Order	-	100	
			Demurrage	-	100	
			Writ of possession	-	2,000	

[c] PROBATE CHARGE/FEEES

S/NO	CLAIMS	RATE [₦]	REMARK
1	Oath for application	100	
2	Declarations as to Next of Kin	150	
3	Affidavit of Death	300	
4	Declaration of Assets	2,000	
5	Justification fees of Sureties	500	
6	Estate fee	5%	
7	Annexure	100	
8	Miscellaneous	300	All items that falls within miscellaneous is charged ₦300 only

SCHEDULE XXVI
CUSTOMARY COURT OF APPEAL

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATE ₦	NEW RATES ₦	REMARKS
			Notice of appeal		500	
			Motions		500	
			Oath		500	
			Exhibit[s]		200	
			Annexure		100	

(e) FEES GENERAL

Item	Matter	₦	REMARKS
1.	For recovery of a specific sum: (a) Not exceeding ₦ 20,000 (b) Exceeding ₦ 20,000 but nit ₦ 50,000 (c) Exceeding ₦ 50,000 but not ₦ 100.000 (d) Exceeding ₦ 100,000 for each ₦ 1,000 or per thereof: (i) In the case of liquidated subject to maximum fee of ₦ 200,000.00 (ii) In the case on unliquidated subject to a maximum of ₦ 500,000.00	500,00 1,000.00 2,000.00 20,00 10.00	Approval base on Chief Judge's Orders 2,3,4
2.	For possession of property, as between landlord and tenant; at the rates under item 1 reckoned on the annual rent or value		Approval base on Chief Judge's Orders 2,3,4

3.	For the appointment of a guardian and item	100.00	Approval base on Chief Judge's Orders 2,3,4
4.	For an injunction or order to stay waste or alienated or for the detention and preservation of any property the subject of a suit, or to retain breach of contract or tort, if an ancillary claim in the suit; three-fifths of the fee payable on the primary claim, but not exceeding.	500.00	
5.	For any other relief or assistant not specifically provided for	500.00	Approval base on Chief Judge's Orders 2,3,4
	<p>Notes on items 1-5</p> <p>(a) Item 1 – The sum claimed as debt damages shall be specified.</p> <p>(b) Item 2 –The annual rent or value to be specified shall be that which is payable under the lease granted to the tenant sued or the lease that last granted to any person before the bringing of the action, whichever be the greater. If it is something other than money, whether wholly or in part, its nature and annual value shall be specific. If the annual rent or value was understated the court order the balance of the fee chargeable to be paid, ad if it was understated knowingly or negligently, the court may also order a sum equal to such balance to be paid as a penalty. In either case the court may direct that proceedings shall not continue until the balance and penalty (if any) are paid.</p> <p>(c) Genera:</p> <p>i. Where two or more claims are joined the highest fee under relevant item shall be charged and in addition, three reduction shall be made on the fee charged as if any action shall be made on the fee chargeable under item 4;</p>		Approval base on Chief Judge's Orders 2,3,4
	<p>ii. A set-off counterclaim shall be charged as if any action therefore where taken.</p> <p>iii. If before the hearing the claims are admitted or settled, the court item 1-5 to be refunded.</p> <p>iv. Where a case is adjourned through a party's fault. Such party may to ordered to pay three – fifths of the fees charged under items 1-5 before the case is set down again.</p> <p>v. Paragraph (iv) shall apply to setting down of a case which was struck out or to the reopening of a case in which judgment was given by default application, affidavits, Judgments, Orders, Security Bonds Warrants and Writs.</p>		

6.	On application for warrant to arrest an absconding defendant for interim attachment of property.	500.00	Approval base on Chief Judge's Orders 2,3,4
7.	On filing any other application	300.00	Approval base on Chief Judge's Orders 2,3,4
8.	On filing a security bond	300.00	Approval base on Chief Judge's Orders 2,3,4
9.	On filing any other paper	100.00	Approval base on Chief Judge's Orders 2,3,4
10.	On justification of sureties: for each surety	100.00	Approval base on Chief Judge's Orders
11.	For the drawing up of any order or any judgment	500.00	Approval base on Chief Judge's Orders
12.	For the issue of warrant to detain an absconding defendant	300.00	Approval base on Chief Judge's Orders
Miscellaneous Services			
13.	For a special interpreter of a language not in common use: per day or part therefore, as the court may order but not exceeding.	500.00	Approval base on Chief Judge's Orders 2,3,4
14.	For an inquiry by a court officer where so ordered: per N50 or part therefore found to have been reserved	700.00	Approval base on Chief Judge's Orders 2,3,4

15.	For an account taken by a court officer where so ordered: per N 50 or part therefore found to have been received	100.00	Approval base on Chief Judge's Orders 2,3,4
16.	For taking down a person's statement so ordered: as the court may direct	200.00	Approval base on Chief Judge's Orders 2,3,4
17.	For searching the achieves: for each period of six months or part therefore	700.00	Approval base on Chief Judge's Orders 2,3,4
18.	For drawing up a bill of cost where so directed: per folio of seventy-two words	200.00	Approval base on Chief Judge's Orders 2,3,4
19.	For taxing costs where so ordered: N5.00 or part thereof	700.00	Approval base on Chief Judge's Orders 2,3,4
20.	For preparing a copy where authorized: folio of seventy-two word	100.00	Approval base on Chief Judge's Orders 2,3,4
21.	For every subpoena	500.00	Approval base on Chief Judge's Orders 2,3,4
22.	On warrant for prisoner to give evidence	500.00	Approval base on Chief Judge's Orders 2,3,4
23.	For attesting the execution or signature of an instrument (other than an agreement under the Labour Code Act or any instrument regarding payment of a Government Pension) not otherwise provided	500.00	Approval base on Chief Judge's Orders 2,3,4
24.	For swearing an affidavit or making a declaration (other than section 20 of Auctioneers Lawn or the Marriage Act or one required by the regulation of a Government Department) per deponent.	500.00	Approval base on Chief Judge's Orders 2,3,4

25.	For making any paper annexed to an affidavit declaration	300.00	Approval base on Chief Judge's Orders 2,3,4
26.	For sealing any document not in a proceeding	200.00	Approval base on Chief Judge's Orders 2,3,4
27.	For certifying a copy as true copy; per folio of seventy-two words or part therefore	100.00	Approval base on Chief Judge's Orders 2,3,4
28.	For payment into court (except when ordered by the court or proceeds of execution)	200.00 500.00	Approval base on Chief Judge's Orders 2,3,4
29.	On every petition to an District Judge or his register (not being an application otherwise provided for) unless waived by the District Judge	300.00	Approval base on Chief Judge's Orders 2,3,4
30.	For the seizure of an document or process-initial fee (plus mileage) a) If within an English mile from the court b) If beyond one mile but not beyond five i. For the first mile ii. For every subsequent or part thereof (one way) If beyond five miles: per day thereof of the time needed for the travelling	200.00 200.00 200.00 100.00 500.00	Approval base on Chief Judge's Orders 2,3,4
(f) ALLOWANCES TO WITNESS			
<i>Per diem</i>			
	Professional men, mercantile, agent, bank managers, chiefs, surveyors, and any officer of the public service whose salary is not less than ₦1,000.00 a year	₦ 700.00	Approval base on Chief Judge's orders 2,3,4
	Merchants, mercantile assistants and officers in the public service whose salary is ₦ 500.00 but less than ₦ 1,000.00 From..... To.....	₦ 200.00 ₦ 200.00	Approval base on Chief Judge's orders 2,3,4
	Auctioneers, master tradesmen, pilots, clerks and the like From..... To.....	₦ 200.00 ₦ 200.00	Approval base on Chief Judge's orders 2,3,4

	Officers of employees in the public service whose salary is less than 500.00 From..... To.....	₦ 200.00 ₦ 200.00	Approval base on Chief Judge's orders 2,3,4
	Artisans, journeymen, and the like	₦ 300.00	Approval base on Chief Judge's orders 2,3,4
	Servants, labourers, canoe men and the like	₦ 100.00	Approval base on Chief Judge's orders 2,3,4
	Women, according to station From..... To.....	₦ 100.00 ₦ 500.00	Approval base on Chief Judge's orders 2,3,4
	<p>NOTES:</p> <p>The travelling expenses of witness shall be allowed according to the sum reasonably and actually paid. No allowances, other than those authorized by the General Orders, are made to an officer of the public service who is summoned as a witness by the state or by any department of the Government. In all other cases he is allowed cost and travelling expenses as if he were not in the public fees costs and service shall be paid into revenue unless otherwise ordered.</p> <p>The court shall have the authority to disallow in proper cases the payment of any of the allowances to witness aforesaid.</p>		Approval base on Chief Judge's orders 2,3,4
	<p>FEES PAYABLE IN APPEALS FROM THE DISTRICT COURT</p> <p>1. On an application under subsection (2) of section 73 of the law or on filling a notice of appeal the same fee as is chargeable on the summons on commencement of the suit to which the application or appeal relates.</p> <p>2. In respect of any other matter or service the following fees shall be paid.</p> <p>a) Where the matter or service is to be done or rendered in the district court the same fees as would be payable if the case were still pending before that court;</p> <p>b) Where the matter or service is to be done or rendered in the High Court the same fees are payable to this qualification, namely, that where various fees are provided for the same matter or service the lowest rate shall be charged</p>		Approval base on Chief Judge's orders 2,3,4

**SCHEDULE XXVII
STATE AUDIT**

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATE ₦	NEW RATE ₦	REMARKS
			Registration of Firms of Accountants And auditors		50,000.00	Renewal is 50% of yearly registration
			Fees on Review of final Account of parastatals		50,000.00	
			Audit Report		50,000.00	

**SCHEDULE XXVIII
LOCAL GOVERNMENT AUDIT**

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATE ₦	NEW RATE ₦	REMARKS
			Registration of Firms of chartered Accountant		50,000.00	
			Annual renewal		25,000.00	

**SCHEDULE XXIX
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**

S/N	DESCRIPTION OF REVENUE SOURCES	NEW RATE ₦	REMARK
1	Fees for recognition/renewal of associations	4,000	
2	Registration/Renewal of non-Governmental Organization [NGOs] working with ministry	10,000	
3	Public collection permits	5,000	
4	Use of cassava processing center	2,000	Monthly fee charged per individual user of the center
5	Proposed Registration\renewal of day care centers		

**SCHEDULE XXX
MINISTRY OF WORK HOUSING AND TRANSPORT**

DIVISIONAL ENGINEER QUARTERS

S/N	DESCRIPTION	QUARTERS	NEW RENT (₦)
1	GRA	3 bedrooms with BQ	200,000.00
2	GRA	2 bedrooms without BQ	80,000.00
3	GRA	3 bedrooms without BQ	60,000.00

MOTOR VEHICLE SERVICE CHARGE

S/N	SOURCE TITLE	NEW RENT [₦]
1	Servicing of motor cars	500.00
2	Servicing of motor truck	1,000.00
3	Charging of battery	300.00

VEHICLE INSPECTION CHARGES\FEES

S/N	ITEMS	NEW RATE [₦]
1	Heavy duty permit	5,000
2	Side number stickers trucks\cars	3,000/2,000
3	Roof rack permit	3,000
4	Removal of off the road label	5,000
5	Vehicles inspection fees trucks\cars	5,000\2,000
6	Accident vehicle inspection fees truck\cars	5,000\2,000

PETROL STATION SUBLEASE

S/N	SOURCES OF REVENUE	NEW RATE [₦]
1	Lease of petrol dump in the city	240,000.00 pa
2	Lease of petrol dump in LGAs	960,000.00 pa
3	Site inspection for construction of petrol station	12,000.00
4	Lease of fuel dump	120,000.00

**FIRE SERVICE SCALE OF CHARGES/REGULATION
FIRE SERVICE SCALE OF CHARGIES**

A (VETTING FEE)

S/N	REVENUE ITEM	RATE
A.	RESIDENTIAL (Max 4 Bed room)	
	1.Low Density	10,000.00
	2.Medium/High Density	6,000.00
	3. Extra Room	3,000.00
	4.Duplex (Max 5 Bedroom)	20,000.00
	5.Maisonette	30,000.00
	6.Flat (Block Of single/multi Storey)	6,000.00 per flat
	7.Rooming House (with toilet/Bathroom	6,000.00
	8.Fence wall plan(s)	5,000.00
B.	COMMERCIAL	
	1. Offices	400.00/m2
	2. Filling Station	15,000.00 pump
	3. Shop (Less than 16m2)	
	(i) Business District	8,000.00
	(ii) Other Areas	4,000.00
	4.Shop (More than 16m2)	
	(i) Business District	500.00/m2
	(ii) Other Areas	300.00/m2
	5. Hotel	
	(i) Under 15 rooms	60,000.00
	(ii) 15_20 rooms	70,000.00
	(iii) Above 20 rooms	100,000.00
	6. Holiday Resort/Club	80,000.00

	7. Warehouse	300/m2
	8. Conference Hall	60,000.00
	9. Cinema Hall	60,000.00
	10. Multi-purpose Hall	120,000.00
	11. Commercial Bank	200,000.00
	12. Community Bank	60,000.00
	13. Restaurant (i) Small (Mama put) (ii) Medium(50-100m2) (iii) Large (100m2 and above)	8,000.00 15,000.00 30,000.00
	14. Service Workshop	30,000.00
	15. Cyber Cafe	10,000.00
	16. Civic (i) Community Hall (ii) View Centre	20,000.00 10,000.00
	17. Industrial (i) Service Industry (ii) Medium Industry (iii) Heavy Industry	60,000.00 80,000.00 200,000.00
	18. Educational (i) Nursery School (ii) Primary School (iii) Secondary School (iv) Tertiary Institution	30,000.00 40,000.00 70,000.00 100,000.00
	19. Religious (i) Church/mosque	20,000.00
	20. Medical i. Dispensary ii. Clinic iii. Hospital iv. Mortuary v. Maternity vi. Physio-therapy	15,000.00 40,000.00 80,000.00 50,000.00 40,000.00 40,000.00
	21. Temporary Structure	10,000.00-30,000.00

S/N	INSPECTION FEE	RATE (N)
	a. mining/crushing/extraction/cutting/etc	300,000 initial 150,000 subsequently
1.	HOTEL	
	a. International standard Hotel	50,000.00 Initial 25,000.00 Subsequent
	b. Ordinary Standard Hotel	30,000.00 Initial 15,000.00 Subsequent
	c. Motels	20,000 initials
	d. Restaurants& fast food	10,000 subsequent 15,000.00 Initial
	e. Beer Parlor/Off and On License	5,000.00 Initial 3,000.00 Subsequent

<p>2.</p>	<p>FACTORIES a. Staff strength of less than 25 b. Staff Strength 25 -99 c. Staff Strength of 100 and above</p>	<p>20,000/ 10,000 100,000.00 Initial 50,000.00 Subsequent 200,000.00 Initial 100,000.00 Subsequent</p>
<p>3.</p>	<p>CINEMA HOUSES Viewing Centre</p>	<p>10,000.00 Initial 5,000.00 Subsequent</p>
<p>4.</p>	<p>PETROLEUM PRODUCTS a. Liquefied petroleum gas (LPG) Station b. Petroleum Stations i. 4 pumps and above ii. Less than 4 pumps iii. Petroleum Dealer iv. Petroleum Distributors</p>	<p>1,000,000.00 Initial 500,000.00 Subsequent 50,000.00 Initial 25,000.00 Subsequent 30,000.00 Initial 20,000.00 Subsequent 20,000.00 Initial 10,000.00 Subsequent 20,000 Initial 10,000 subsequent</p>
<p>5.</p>	<p>Roadside Mechanic, welder, car wash, Panel Beater, Auto Electrician, Workshop and Vulcanizer</p>	<p>3,000.00 Initial 2,000.00 Subsequent</p>
<p>6.</p>	<p>BAKERIES a. Standard Bakery b. Local Standard</p>	<p>20,000.00 Initial 15,000.00 Subsequent 15,000.00 Initial 10,000.00 Subsequent</p>
<p>7.</p>	<p>PRIVATE INSTITUTIONS a. University/Polytechnic b. Post Primary/Secondary c. Primary School & Nursery School</p>	<p>200,000.00 Initial 100,000.00 Subsequent 10,000.00 Initial 5,000.00 Subsequent 10,000.00 Initial 5,000.00Subsequent</p>
<p>8.</p>	<p>HOSPITALS a. 21 and above Beds b. 5 and 20 Beds c. Clinic/Chemist</p>	<p>15,000.00 Initial 10,000.00 Subsequent 10,000.00 Initial 5,000.00Subsequent 5,000.00 Initial 3,000.00 Subsequent</p>

9.	FIRE TRAINING/COURSE a. Two-six months duration b. One week-One Month duration	25,000.00 - 80,000.00 5,000.00 - 15,000.00
10.	FIRE EQUIPMENT DEALERS Registration	5,000.00 Initial 2,000.00renewal Yearly
11.	FIRE REPORT a. Industry b. Commercial House c. Dwelling House d. High Rise Building	5,000.00 2,000.00 1,000.00 5,000.00
12.	WARE HOUSE a. Big b. Small	20,000.00 initial 10,000.00 subsequent 10,000.00 initial 5,000.00 subsequent
13.	Dry Cleaning Service (Standard)	4,000.00 initial 2,000.00 subsequent
14.	Dry Cleaning Service (Local Standard)	2,000.00 initial 1000.00 subsequent
15.	Business Centres	5,000.00 Initial 3,000.00 Subsequent
16.	Vehicle Sales Stand	10,000.00 initial 5,000.00 Subsequent
17.	BANKS a. Commercial Banks b. Insurance Company	150,000.00 initial 100,000.00 subsequent 30,000.00 initial 15,000.00 subsequent
18.	Hair Dressing Saloon	1,000.00 Initial 500.00 Subsequent
19.	SUPERMARKET a. Standard Supermarket b. Medium Supermarket	20,000.00 initial 10,000.00 subsequent 10,000.00 initial 5,000.00 subsequent
20.	PRINTING PRESS a. Large Printing Press b. Small Printing Press	10,000.00 initial 5,000.00 subsequent 5,000.00 initial 2,000.00 subsequent

21.	STORES	
	a. Building materials	20,000.00 initial 10,000.00subsequent
	b. Electronic	10,000.00 initial 5,000.00 subsequent
	c. Furniture show Room	5,000.00 initial 3,000.00 subsequent
22.	COMMUNICATIONS	
	a. Telecommunications	30,000.00 initial 15,000.00 subsequent
	b. Print and Electronic Media	10,000.00 initial 5,000.00 Subsequent

23. **OTHER CONSULTANCY SERVICES** N5,000.00-N30,000.00

All of the above charges excluding processing fees which shall not be less than N5,000 and not more than N30,000 for both schedules 1 and 2 of the Enforcement of National Fire Safety code and for the Fire Service scale of charges in Nasarawa State.

OTHER SOURCES OF REVENUE

S/N	REVENUE SOURCE	NEW RATE (N)
1	Hiring of bulldozer	80,000 per day
2	Hiring of grader	60,000 per day
3	Hiring of pail loader	50,000 per day
4	Hiring of excavator	30,000 per day
5	Hiring of fork lift	5,000 per day
6	Hiring of self-loader/Half truck	4,000 per day
7	Hiring of mobile generator	2,000 per day
8	Valuation of vehicles\plant\equipment	500.00\1000.00
9	Hiring of crane	30,000.00 per/hr
10	Hiring of low bed	50,000
11	Charges of auto electrical work	300
12	Hiring of roller machine	20,000
13	Hiring of hand roller machine	10,000

SCHEDULE XXXI

MINISTRY OF YOUTHS AND SPORTS

S/N	DESCRIPTION REVENUE SOURCES	NEW RATE N
1.	Rent for the use of youth center hall	15,000.00
2.	Registration of Clubs and associations	Not fixed
3.	Renewal for registration	Not fixed
4.	Rent of shops at Ibrahim Abacha Youth Centre	40,000.00 per annum
5.	Rent of Restaurant at Ministry Headquarters	40,000.00 per annum
6.	Rent of shops at Ministry Headquarters	24,000.00 per annum
7.	Gate taking during Home matches	100.00-200.00 per head
8.	Hiring out of players	Not fixed
9.	Search fee on registered clubs and association	1,000.00

(a)

S/N.	REVENUE HEAD	SUB HEAD	DESCRIPTION REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARK
			Registration fee		4,000.00	
			Renewal fee		2,000.00	

S/N.	REVENUE HEAD	SUB HEAD	DESCRIPTION REVENUE SOURCE	OLD RATES ₦	NEW RATES ₦	REMARK
			Hire of store at Township Stadium		500.00	
			Hire of Games Courts at Stadium		10,000.00	
			Hire Transit Camp at stadium		500 \night 1000\ single and double	
			Hire of main bowl at stadium		200,000.0 0	
			Stadium Gate takin			In percentage
			Transfer fee			Not fixed

(b)SPORTS COUNCIL

SCHEDULE XXXII

MINISTRY OF LAND AND PHYSICAL PLANNING

SOURCE OF REVENUE	ECONOMIC CODE	APPLICATION FORM	PROCESSING FEE	REGISTRATION FEE/ DEED	COUNTERPARTS COPIES	DEED RELEASE
Consent to assign		2,000.00	10,000.00	3% consideration	1,000.00	2,000.00
Consent to mortgage		2,000	5,000	3% consideration	1,000	2,000
Consent to part surrender		2,000	50,000(less than 5 plots) 200,000 (more than 5 plots)	3% consideration	1,000	
Consent to sublease		2,000	10,000	3% consideration	1,000	
Power of attorney		10,000 (revocable)		3% consideration (irrevocable)	1,000	

SOURCE OF REVENUE	ECONOMIC CODE	PRIVATE	CORPORATE (COMMERCIAL)	INDIVIDUAL	NGO/CIVIL SOCIETY	GOVERNMENTAL	DIPLOMATIC	INSTITUTIONAL
Processing fees		15,000	30,000		10,000	Free	\$50	20,000
Application for plot of land (govt layout)		50,000	80,000	50,000	40,000	Free	\$75	65,000
Application for plot extension		10,000	35,000	10,000	15,000			25,000
Application for change of land use		50,000	65,000	50,000	45,000			55,000

SOURCE OF REVENUE	ECONOMIC CODE	EXPLANATION	RATE	REMARK
Replacements		-replacement of R-OF-O -issuance of fresh C-of-O or replacement	20,000 100,000	
Certified true copy		Certified true copy of registered documents Preparation of certified true copy / R-of -O Preparation of Certified true copy / C -of-O	10,000 50,000 150,000	
Search fees		Application form for search Search fees Status confirmation of application	2,000 5,000 2,000	

Others		Voluntary surrenders Conditional / part surrender Devolution order Registration related to sublease or sub-under lease Registration of instruments or PFS Contravention fees Penalty for late registration (per day)	2,000 3% consideration 1,000 3% consideration/ annum 15% consideration 5% assessed value N1.00	
Change of ownership		Processing fee	5,000	

C-OF-O registration fee:

1,000

C-OF –O Preparation fee: (to cover the cost of the new secured C-OF-O form)

5,000

SURVEY FEE: N1per m² + N 1,500 (including GIS processing, charting and processing of title deed plan)

GROUND RENT: LAFIA/KARU URBAN AREA PER M²

		Residential Land		10.00/ M ² /ANN	
		Trade with Residence		30.00/ M ² /ANN	
		Commercial land		20.00/ M ² /ANN	
		Industrial Land		15.00 M ² /ANN	To attract more investors
		Wholesaler shop, Motor shop, Book shop, Med service, Hotel and Restaurants		15.00/ M ² /ANN	To attract more investor
		Petrol Filling Stations		50.00/ M ² /ANN	
		Voluntary Agencies and Missions		15.00/ M ² /ANN	
		Other Urban Areas		50% of Urban Area	
		Rural Area		25% of Rate of other Urban Areas	
		AGRIC FARMLANDS AND AGRO INDUSTRIES			
		Animal Husbandry – Rural Area		10.00 M ² /ANN	
		Animal Husbandry – Rural Area		5.00/ M ² /ANN	
		Agro Industrial (Rural Area Only)		10.00/ M ² /ANN Rural 15.00 M ² Urban	

RESIDENTIAL VOLUNTARY AGENCIES MISSION

	High Brows Area		100.00/M ²	
	Other Area		50.00/M ²	
	Commercial Land		150.00./M ² Others 100.00	
	Industrial Plots		100.00/M ²	
	Conversion			
	Residents, Mission & Voluntary		30.00 /M ²	
	Commercial		50.00/M ²	
	Hire of Vehicles		2,000.00	Details in App.B
	Registration of Cert of Consent Auction Property by Court Order		5,000.00	
	Preparation fee		500.00-200.00	
	Supplementary "C" of 'O' preparation fees		10,000.00	
	Re-Establishment of beacons		2,500 per beacon	New Item
	Regularization		5% of assessed value	New Item
	Contravention		5% of assessed value	New Item

(b) SURVEY FEES

I	Survey Bill (at least 450SqM)	NI0,000.00
Ii	Charting of Mining Lease (at Least I000SqM)	NI5,000.00
	Lodgment (at least 450SqM) for private	NI0,000.00
Iii	Processing of R of O (at least 450SqM)	N2,500.00

(c)Administrative Charges for Conversion of Title from Local Government Documents to State Government Documents

	Residential	N12.00/m2
	Commercial	N16.00/m2
(iii)	Industrial	N20.00/ m ²
(iv)	Educational less than 1 hectare	NI0.00/m2
(v)	Educational more than 1 hectare	N5.00/m2
	Religious	N8.00/m2
(vii)	Recreational	N6.00/m2
(viii)	Agricultural less than 1 hectare	NI0.00/ m ²
(ix)	Agricultural 1 st 10 hectare	N8.00/m2
	Agricultural next 10 hectare	N6.00/m2

F.

Premium on State Government Allocation

i.	Residential	
	Cate or A	N167.00 m ²
	Cate o B	N133.40 m ²

	Cate or C	N87.00 m ²
ii	Commercial	
	Cate o A	N300.00 m ²
	Cate o B	N200.00
	Cate or C	N150.00 m ²
iii	Industrial	NI0.00 m ²
Iv	Outside State Capital; Keffi, Karu area offices	
		N66.70 m ²
	Other Area Offices	N33.35/m ²
(d)	CONSENT FEE	
(i)	Assignment	4% Open Market Value
(ii)	Sub-Lease	5% Open Market Value
(iii)	Mortgage	3% consideration from Bank
	Note: Zone A	Not Less than N5 million (bare land old GRA)
	Zone B	Not Less than N5 million (bare land in GRA)
	Zone C	Not Less than NI.5million
€	CIS Processing	
(0	Residential	N35,000.00
	Commercial	N70,000.00
(iii)	Industrial	N250,000.00
	Others	N50,000.00
	Issuance of Certified True Co	
i.	CofO, R of O	N20,000.00
Ii	Other land documents	N5,000.00
Iii	Re - Grant of Title	2% of Market Value
	Verification of Title	NI0,000.00
J	CHANGE OF USE	
I	Residential and other use to Bank	N250,000.00
ii	Residential and other use to Hotel	N150,000.00
(iii)	Residential and other use to Shop/store/gallery	NI00,000.00
	Other land uses to other land users	N60,000.00

(e) LAND RENTS AND CHARGES IN NASARAWA STATE

1. Valuation Fees ₦	
Reviewed Rates	
Probate valuation of Property	5,000.00
Valuation for Mortgage	5,000.00
Rental valuation	5,000.00
Private valuation for compensation on normal plot	15,000.00
Private valuation for compensation on abnormal plot	5% of total value
Valuation for compensation	5% of total value
2. Government (G) Items	
All such application that have gone to title should be converted to certificate of occupancy. All other chargeable fees been applicable.	
3. Contravention Levy/acquisition on planned areas	
(a) Educational and industrial	5% of Land Value
(b) Residential	6% of sale of land value
(c) Commercial	10% of land value
(d) Mission/religious	2% of land value
(e) Farming	2.5% of land value
4. Regularization/development in unplanned area	
(a) Residential	₦80-120/M ²
(b) Commercial	₦100-150/M ²
(c) Educational	₦50-250/M ²
(d) Farming	₦25-70/M ²
(e) Mission/religion	₦25-120/M ²
5. Valuation for other purposes 5% of total value	

SCHEDULE XXXIII

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCES	OLD RATE ₦	NEW RATES ₦	REMARKS
			Hire of construction equipment			
			Bulldozers		20,000/30,000	Within/outside the state per day
			Pay Loader		10,000/15,000	-do-
			Low Loader		15,000/20,000	-do-
			Grade		15,000/20,000	-do-
			Scrappers		20,000/25,000	-do-
			Drilling Ring		150,000/200,000	Per Bore Hole within/outside the state
			Compressors		7,000/10,000	Within/outside the state daily.
			Roller Vibrator		10,000/15,000	-do-
			H-Cranes		7,000/10,000	-do-
			Tippers		7,000/10,000	-do-
			Trucks		7,000/10,000	-do-
			Tractors		8,000/12,000	-do-

			Power Saw		7,000/10.000	-do-
			Water Tanker		7,000/10.000	-do-
			Motorized sprayer		10,000.00	Per day
			Fuel			To be determined at Economic cost.

			Receipts from Execution of projects/contractors			Cost depend on nature and scope of job to be done
			Consultancy			-do-

NASARAWA STATE FARM MECHANIZATION AGENCY

			Tractor Hiring Ploughing/ha		8,600.00	
			Harrowing/ha		7,600.00	
			Ridging/ha		6,600.00	
			Lease/day		2,500.00	
			Trailing/hour		2,000.00	
			Trailing/day		20,000.00	

SCHEDULE XXXIV

NASARAWA STATE INDEPENDENT ELECTORAL COMMISSION

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCES	OLD RATE ₦	NEW RATES ₦
			Sales of election forms for Chairmanship		As determine by the commission from time to time.
			Sales of election forms for Councillorship		

SCHEDULE XXXV

MINISTRY OF INFORMATION, CULTURE AND TOURISM

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCES	OLD RATE ₦	NEW RATES ₦	REMARKS
			Registration Form Fee for Hotels & Tourism Enterprises		1,000.00	Mandatory to capture the owner's data on all hotels and tourism enterprises
			Keffi Hotel lease fee		2,000,000.00 /P.A	

			Shabu proposed Recreational garden		50,000.00/P.A	
			Travel Agency		10,000.00	Renewal 50%
			Game License		10,000.00	Yearly Renewal is 100%
			Tourism Enterprise		5,000.00	As regulated by Federal law
			Establishment of Bukaterials		4,000.00	Renewal 50%
			Fast foods		10,000.00	Renewal 50%
			Night clubs		20,000.00	Renewal 50%
			Staging of Picnics		3,000.00	Per day
			Parks and Gardens			As stipulated in lease agreement
			Picnics and License		30,000.00	Renewal is 50%
			Beauty Registration		30,000.00	Renewal is 50%
			Registration of Hospital Motels:			
			Hotels and Motels		3 star & above 200,000.00	Renewal is 50%
					1&2 Star 100,000.00	Renewal is 50%
					Motels, ETC 50,000.00	Renewal is 50%
			Tourism Establishment			
			Restaurants, Fast Foods / Bar		10,000.00	Renewal is 50%
			Others		20,000.00	=do=
			Tourism Enterprises Promoters License		10,000.00	=do=
			Tour Operators License		10,000.00	=do=
			Conference Center		20,000.00	=do=
			Lafia city hall		80,000.00	Per function
			Lafia Square		100,000.00	Per function
			Farin Ruwa Falls Gate Fee		200.00	
			Sale of Nigerian flag		2,500.00	Per one
			Hiring of State cultural Troupe		100,000.00	Per performance
			Registration of Recreational Parks/Garden		50,000.00- 150,000.00	=do=
			Sport Viewing Centers		5000.00	=do=
			Hotels/Occupancy Tax		5% Per Room Charge	

SCHEDULE XXXVI
OFFICE OF THE HEAD OF CIVIL SERVICE

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCES	TYPES OF QUARTERS	NEW RATES ₦	REMARKS
1			Abdulahi Adamu housing Estate	3 B/room without B.Q	220,000	Per annum
2			Abdulahi Adamu housing Estate	2 B/room without B.Q	120,000	-do-
3			Abdulahi Adamu housing Estate	1 B/room and sitting room	50,000	-do-
4			6 and 8-man quarters Llafia	2 B/room without B.Q	100,000	-do-
5			Phase 1 Nasara housing Estate Lafia	3 B/room without B.Q	220,000	-do-
6			Phase 2 Nasara housing Estate Lafia	4 B/room without B.Q	280,000	-do-
7			Phase 2 Nasara housing Estate Lafia	2 B/room without B.Q	120,000	-do-
8			NADP quarters Lafia	4 B/room without B.Q	300,000	-do-
9			NADP quarters Lafia	3 B/room without B.Q	250,000	-do-
10			GRA Lafia	3 B/room without B.Q	250,000	-do-
11			GRA Lafia	2 B/room without B.Q	120,000	-do-
12			GRA Akwanga	3 B/room without B.Q	200,000	-do-
13			GRA Akwanga	2 B/room without B.Q	80,000	-do-
14			6 and 8 man quarters Akwanga	2 B/room without B.Q	60,000	-do-
15			GRA Keffi	3 B/room without B.Q	250,000	-do-
16			GRA Keffi	2 B/room without B.Q	120,000	-do-
17			6 and 8 man quarters Keffi	2 B/room without B.Q	100,000	-do-
18			GRA Nasarawa	2 B/room without B.Q	250,000	-do-
19			GRA Nasarawa	2 B/room without B.Q	120,000	-do-
20			6 and 8 man quarters Nasarawa	2 B/room without B.Q	100,000	-do-

SCHEDULE XXXVII
MINISTRY OF INDUSTRIES, TRADE AND INVESTMENT

BUSINESS PREMISES REGISTRATION RENEWAL

ZONE A: (Urban Areas)

This shall comprise of Mararaba Gurku, One Man Village, Nyanya Gwandara, Masaka, Keffi, Nasarawa, Akwanga, Lafia and Doma

ZONE B: (Semi Urban Areas)

This shall include all Local Government Headquarters except those falling under A above

ZONE C: (Rural Areas)

This shall include all areas not falling within A and B above

S/N	BUSINESS TYPE	OLD RATE	NEW RATE	RENEWAL
1.	Private Hospitals		30,000	15,000
2	Dispensary, Maternity Home, Clinics, Optical/Pathology and Ex-Ray		30,000	15,000
3.	Pharmacy Shops		20,000	10,000
4.	Patent/Proprietary Medicine Vendor License		10,000	5,000
5.	Hotels between 1-20 Rooms		40,000	20,000
	21-50 Rooms		100,000	50,000
	51 Rooms and above		, 120,000	60,000
6.	Five Star Hotels		300,000	150,000
7.	Petrol			
	1-2 pumps		40,000	20,000
	1-4 pumps		50,000	25,000
	1-5 pumps		100,000	50,000
	6 & above pumps		140,000	70,000
8.	Motor Spare part Dealer		20,000	10,000
9.	Motorcycle Spare Part Dealer		20,000	10,000
10.	SAW Mills		100,000	50,000
11.	Bench Saw Millers		30,000	15,000
12.	Plank Seller/Dealer		15,000	7,500
13.	Building Material dealer/Seller		40,000	20,000
14.	Cement Company		12,000,000	6,000,000

S/N	BUSINESS TYPE	OLD RATE	NEW RATE	RENEWAL
15.	Cement dealer/Seller		40,000	20,000
16.	Motor Dealer/Seller		200,000	100,000
17.	Motorcycle dealer/Seller		100,000	50,000
18.	Private Nursery/Primary Schools		20,000	10,000
19.	Private Secondary Schools		40,000	20,000
20.	Higher Institutions (Private)		100,000	50,000
21.	Commercial Banks		200,000	100,000
22.	Micro Finance Bank		80,000	40,000
23.	Surface Tank Kerosene Dealers		30,000	15,000
24.	Limited Liability Company (Medium)		100,000	50,000
25.	Limited Liability Company (big) 1		140,000	70,000
26.	Limited Liability Company (big) 2		200,000	100,000
27.	Partnership/Distributorship		60,000	30,000
28.	Sole Proprietorship		15,000	7,500
29.	Solid Mineral Miners		50,000	25,000
30.	Private Radio TV Station		200,000	100,000
31.	Pooling centre/Game of Chance		30,000	15,000
32.	Package Water Producer		20,000	10,000
33.	Traveling Agency		10,000	5,000
34.	Restaurant (a) Small		24,000	12,000
	(b) Big		48,000	24,000
35.	Fast Food/Confectioneries (a) Small		10,000	5,000
	(b) Big		24,000	12,000
36.	Bakery		20,000	10,000
37.	Block Industry		20,000	10,000
38.	Tailor/Fashion Design		4,000	2,000
39.	Welding/Fabrication		10,000	5,000
40.	Insurance investment		100,000	50,000

S/N	BUSINESS TYPE	OLD RATE	NEW RATE	RENEWAL
41.	Security Agency (private)		20,000	10,000
	Interior Decorators		20,000	10,000
43.	Clearing agents		20,000	10,000
44.	Beer/Spirit Sale (Big)		60,000	30,000
	(b) Small		40,000	20,000
45.	Bookshops/Stationeries stores		14,000	7,000
46.	Supermarkets		80,000	40,000
47.	Physiotherapy		14,000	7,000
48.	Rental services		14,000	7,000
49.	Agro Service/Chemical		10,000	5,000
50.	Boutique A. (Small) B. (Big)		20,000 40,000	10,000 20,000
51.	Laundry/Dry cleaners		15,000	7,500
52.	Printers (Large)		24,000	12,000
53.	Printers (Medium)		20,000	10,000
54.	Printers (Small)		10,000	5,000
55.	Lawyers/Architect/Accountants		70,000	35,000

56	Refrigerator/Radio/Electronics Repairs		6,000	3,000
57	Nutritional Food supplement food		15,000	7,500
58	Health, Firms/Fitness Centre		20,000	10,000
59	Embalmmment Centres		14,000	7,000
60	Acupuncture Clinics (inpatients)		8,000	4,000
61	Cinema/Night club (Big)		30,000	15,000
62	Cinema/Night Club (Medium)		15,000	7,500
63	Cinema/Night Club (Small)		10,000	5,000
	Record stores, Video and Club Photograph		10,000	5,000
65	GSM friendship centres (MTN, GLO, AIRTEL etc)		30,000	15,000

S/N	BUSINESS TYPE	OLD RATE	NEW RATE	RENEWAL
66	Colour Labs/Processing centre • colour		20,000	10,000
67	Sales of Aluminum profile		20,000	10,000
68	GSM Phone Accessories		4,000	2,000
69	Livestock Feed/Vet Services		20,000	10,000
70	Vocational Centre/Secretariat Institute		20,000	10,000
71.	Telecommunication Mask Location		100,000	50,000
72.	Telecommunication distribution		200,000	100,000
73	Network service provider office		500,000	250,000
74	Ceramic Company		5,000,000	2,500,000
75	Steel Company		5,000,000	2,500,000
76	Electricity Company		5,000,000	2,500,000
77	Gas Station		500,000	250,000
78	Quarries		500,000	250,000
79	Construction Company		5,000,000	2,500,000
80	Borehole Company		300,000	150,000
81	Heavy Duty Generator sellers		500,000	250,000
82	Coal mining		5,000,000	2,500,000
83	Aluminum Company		500,000	250,000

(a)ii. ZONE B

S/N	BUSINESS NAMES	OLD RATE	NEW RATE N	RENEWAL
1.	Private Hospitals		20,000	10,000
2	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology		20,000	10,000
3.	Pharmacy Shops		20,000	10,000
4.	Patent/Proprietary Medicine Vendor License		10,000	5,000
5.	Hotels between 1-19 Rooms		30,000	15,000
	21-50 Rooms		40,000	20,000
	51 Rooms and above		60,000	30,000

6.	Petrol 1-2 pumps 1-5 pumps 6 & above pumps	30,000 45,000 60,000	15,000 22,500 30,000
7.	Motor Spare part Dealer	10,000	5,000
8.	Motorcycle Spare Part Dealer	10,000	5,000
9.	Saw Mills	45,000	22,500
10.	Bench Saw Millers	30,000	15,000
11.	Plank Seller	10,000	5,000
12.	Building Material Dealer/Sellers	30,000	15,000
13.	Cement Dealer/Sellers	30,000	15,000
14.	Motor Dealer/Sellers	120,000	60,000
15.	Motorcycle Dealer/Seller	60,000	30,000
16.	Private Nursery/Primary Schools	12,000	6,000
	Private Secondary Schools	24,000	12,000
18.	Higher Institutions (Private)	150,000	75,000
19.	Commercial Banks	150,000	75,000
20.	Micro Finance Bank	60,000	30,000
21.	Limited Liability Company (Medium)	60,000	30,000
22.	Limited Liability Company (Big)	100,000	187,000
23.	Distributorship/Partnership	30,000	15,000
24.	Sole Proprietorship	10,000	5,000
25.	Surface Tank Kerosene/ Fuel	24,000	12,000
26.	Private Radio TV station	150,000	75,000
	Package Water Producer	15,000	7,500
28.	Travelling Agencies	8,000	4,500
29.	Pooling House	15,000	7,500
30.	Restaurant (a) Small	10,000	5,000
	(b) Big	15,000	7,500
31.	Fast Food/Confectioneries (a) Small	20,000	10,000
	(b) Big	4,000	2,500
32.	Bakery	15,000	7,500
33.	Block Industry	15,000	7,500
34.	Tailor/Fashion Design	3,000	1,500
35.	Welding/Fabrication	7,000	3,500
36.	Insurance investment	70,000	35,000
37.	Security Agency (private)	15,000	7,500
38.	Interior Decorators	15,000	7,500
39.	Clearing Agents	15,000	7,500
40.	Beer/Spirit Sale A (Big)	30,000	15,000
41.	Beer/Spirit B (Small)	20,000	10,000
42.	Bookshops/Stationeries stores	10,000	5,000
43.	Supermarkets	60,000	30,000
44.	Physiotherapy	10,000	5,000
45.	Rental Services	10,000	5,000
46.	Agro Service/Chemical	8,000	4,000

47.	Boutique A. (Small)		8,000	4,000
48.	Boutique B (Big)		10,000	5,000
49.	Laundry/Dry Cleaners (Large)		10,000	5,000
50.	Laundry/Dry Cleaners (Medium)		8,000	4,000
51.	Laundry/Dry Cleaners (Small)		5,000	2,500
52.	Printers (Large)		15,000	7,500
53.	Printer (Medium)		10,000	5,000
54.	Printer (Small)		5,000	5,000
55.	Lawyers/Architect/Accountants		25,000	12,500
56.	Cinema/Night Club		15,000	7,500
57.	Record Store/Video and Club photograph		8,000	4,000
58.	GSM Friendship Centres (MTN, GLO, AIRTEL etc)		25,000	12,500
59.	Colour Labs/Processing centre		12,000	6,000
60.	Sales of Aluminium profile		12,000	6,000
61.	Livestock/Fishery Feed and Vet service		12,000	6,000
	TRADE FAIR LEVIES/FEEES AT LOCAL LEVEL			
62.	Participation/Certificate fee		150,000	
63.	Pavilion fee		10,000	
64.	Gate fee		100	
65.	Social Amenities		15,000	
66.	Labour dues		5,000	
67.	Security levy		10,000	

(a) iii. ZONE C

S/N	BUSINESS NAMES	OLD RATE	NEW RATE	RENEWAL
1.	Private Hospitals		15,000	7,500
2.	Dispensary, Maternity, Home Nursing Clinics, Optical/Pathology		15,000	7,500
3.	Pharmacy Shops		10,000	5,000
4.	Patent/Proprietary Medicine Vendor License		8,000	4,000
5.	Hotels between 1-19 Rooms		20,000	10,000
	20-49 Rooms		30,000	15,000
	50 Rooms and above		40,000	20,000
6.	Petrol 1 - 2 pumps		20,000	10,000
	1 - 4 pumps		30,000	15,000
	5 & above pumps		40,000	20,000
	Motorcycle Spare part Dealer		10,000	5,000
8.	Motor Spare Part Dealers		15,000	7,500
9.	Saw Mills		30,000	15,000
10.	Bench Saw Millers		15,000	7,500
11.	Plank Seller		8,000	4,000
12.	Building Material Dealer/Sellers		20,000	10,000
13.	Cement Dealer/Sellers		20,000	10,000
14.	Motor Dealer/Sellers		80,000	40,000
15.	Motorcycle Dealer/Seller		40,000	20,000
16.	Private Nursery/Primary Schools		8,000	4,000
17.	Private Secondary Schools		16,000	8,000
18.	Higher Institutions (Private)		100,000	50,000
19.	Commercial Banks		100,000	50,000

20.	Micro Finance Bank		40,000	20,000
21.	Limited Liability Company (Medium)		40,000	20,000
22.	Limited Liability Company (Big)		60,000	30,000
23.	Distributorship/Partnership		20,000	10,000
24.	Sole Proprietorship		8,000	4,000
25.	Surface Tank Kerosene/Fuel		16,000	8,000
26.	Private Radio TV station		100,000	50,000
27.	Package Water Producer		10,000	5,000
28.	Travelling Agencies		6,000	3,000
29.	Pooling House		10,000	5,000
30	Restaurant		5,000	2,500
	(a) Small			
	(b) Big		10,000	5,000
31.	Fast Food/Confectioneries		20,000	10,000
32.	Bakery		10,000	5,000
33.	Block Industry		10,000	5,000
34.	Tailor/Fashion Design		2,000	1,000
35.	Welding/Fabrication		5,000	2,500
36.	Insurance investment		50,000	25,000
37.	Security Agency (private)		10,000	5,000
38.	Interior Decorators		10,000	5,000
39.	Clearing Agents		10,000	5,000
40.	Beer/Spirit Sale A (Big)		20,000	10,000
41.	Beer/Spirit B (Small)		15,000	7,500
	Bookshops/Stationeries stores		7,000	3,500
43.	Supermarkets		40,000	20,000
44.	Physiotherapy		7,000	3,500
45.	Rental Services		7,000	3,500
46.	Agro Service/Chemical		5,000	2,500
47.	Boutique A. (Small)		6,000	3,000
48.	Boutique B (Big)		8,000	4,000
49.	Laundry/ Dry Cleaners (Large)		10,000	5,000
50.	Laundry/ Dry Cleaners (Medium)		6,000	3,000
51.	Laundry/ Dry Cleaners (Small)		3,000	1,500
52	Printers (Large)		10,000	5,000
53	Printer (Medium)		6,000	3,000
54	Printer (Small)		4,000	2,000

S/N	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCES	OLD RATE ₦	NEW RATES ₦	REMARKS
			Reg. of a cooperative society		5,000.00	
			Renewal of cert.		1,500.00	
			Reg. of cooperative Union		10,000.00	
			Renewal of cert.		3,000.00	
			Audit and Supervision fees of Cooperative societies.		2,000.00	

	(b) TRADE FAIR LEVIES AT ZONE Á'OF THE STATE AS CATTEGORISED ABOVE			
S/N	BUSINESS TYPE	OLD RATE	NEW RATE	RENEWAL
84	Participation/Certificate Fee:			
	(a) International Trade Fair			
	(b) Domestic Trade Fair			
85	Pavilion Fee:			
	(a) International Trade Fair			
	(b) Domestic Trade Fair			
86	Gate Fee:			
	(a) International Trade Fair			
	(b) Domestic Trade Fair			
87	Social Amenities Fee			
	(a) International Trade Fair			
	(b) Domestic Trade Fair			
88	Labour Dues			
	(a) International Trade Fair			
	(b) Domestic Trade Fair			
89	Security			
	(a) International Trade Fair			
	(b) Domestic Trade Fair			

(C) FEES FOR REGISTRATION, SUPERVISION AND AUDITING OF COOPERATIVE SOCIETIES

		OLD FEE	NEW FEE	ANNUAL SUBSCRIPTION TO NGSG	
				Old	New
Registration	Primary Societies		2,000	500	1,000
	Secondary Societies (Unions)		5,000	500	1,500
	Tertiary Society		20,000	500	3,000
Supervision	Primary Societies •		1,000	500	
	Secondary Societies (Unions)		1,500	500	
	Tertiary Society		3,000		
Auditing	Primary Societies		1,000		
	Secondary Societies (Unions)		1,500		
	Tertiary Society		1,500		

SCHEDULE XXXVIII
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

PRIMARY AND POST- PRIMARY SCHOOLS' REGISTRATION/RENEWAL FEES

(a)

S/N	CATEGORY	REGISTRATION FEE		ANNUAL RENEWAL FEE	
		₦		₦	
		SECONDARY	NUR./PRI.	SECONDARY	NUR./PRI.
1	URBAN AREA	350,000.00	300,000.00	50,000.00	40,000.00
2	SEMI URBAN	250,000.00	200,000.00	40,000.00	30,000.00
3	RURAL	200,000.00	150,000.00	35,000.00	25,000.00
4	VILLAGE	100,000.00	70,000.00	25,000.00	20,000.00

b) **POST SECONDARY SCHOOLS' REGISTRATION/RENEWAL FEES**

S/N	CATEGORY	REGISTRATION FEE	ANNUAL RENEWAL FEE
		₦	₦
1.	UNIVERSITY	200,000.00	100,000.00
2.	COLLEGE OF EDUCATION	150,000.00	70,000.00
3.	POLYTECHNICS	150,000.00	70,000.00
	OTHERS	100,000.00	50,000.00

c)

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES (N)	NEW RATES (N)	REMARKS
			WAEC /NECO center recognition fee		60,000.00	
			Tender fees		1% of contract sum	
			BECE		1,800.00	
			SCME		2,000.00	
			FSLC		100.00	
			Aptitude test		500.00	
			Inspection fees for school establishment for Nur./Pri.& sec.		60,000.00	
			WASSCE		17,000.00	
			NECO SSCE		12,600.00	
			BECE		1,800.00	
			SCME		2,000.00	
			FSLC		100.00	
			Aptitude test		500.00	
			Library Development		300.00	
			Proprietor's maintenance fee		150.00	
			School badge		250.00	
			Dossier		500.00	

			Games		600.00	
			PTA dues		600.00	
			PTA registration		50.00	
			Identity card		500.00	
			School file		100.00	
			ICT		1,500.00	

d)

			Annual Subscription of Indigenous Technology		1,500.00	Per annum
			Annual subscription of all artisans/craftsmen		1,500.00	-do-
			Cyber cafes		5,000.00	-do-
			Computer business center		3,000.00	-do-
			Computer training institute		10,000.00	-do-
			Establishment of computer institute		20,000.00	
			Sports levy		80.00	-do-
			Application for establishment of Science-Technology Colleges related Science and Technical establishment		100,000.00	
			Science and tech. competition fees		100.00	Per student

SCHEDULE XXXIX
COLLEGE OF EDUCATION, AKWANGA

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	NEW RATES (₦)	REMARKS
			School fees indigenes			As approved by the Governing Council and the State Government
			School fees non indigenes			-do-
			Hostel accommodation			-do-
			SALE OF FORMS			
			PRE NCE			-do-
			PART TIME			-do-
			PDE			-do-

			School Fees					-do-
			School Fees					-do-
			School Fees					-do-
			School Fees					-do-
			School Fees					-do-
			School Fees					-do-
			School Fees					-do-
			School Fees					-do-

b.

S/N	REVEUNE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	NEW RATES ₦	REMARKS
			Student info hand book			As approved by the Governing Council and the State Government
			Screening Fees			-do-
			Library Levy			-do-
			Medical levy			-do-
			Insurance Levy			-do-
			Student union			-do-
			I D Card Levy			-do-
			Exam fees			-do-
			Accommodation			-do-
			Maintenance fees			-do-
			Sports levy			-do-
			Dept. fees			-do-
			Deans fees			-do-
			Student result			-do-
			Certificate			-do-
			Admission form			-do-
			Security levy			-do-
			Acceptance fees			-do-
			Internal levy			-do-
			Development Levy			-do-
			Deferment of Admission			-do-
			Transcript			-do-
			Tender fee			
			Consultancy Services Limited			

c.

					NEW RATES N	
			Sales of Admission forms			As approved by the Governing Council and the State Government
			School Fees			-do-
			Indigenes-ND			-do-
			Non-indigenes-ND			-do-
			Indigene IJMBE			-do-
			Non-indigene IJMBE			-do-
			Screening fees			-do-
			Processing fees			-do-
			Processing of results			-do-
			Resit exams fees			-do-
			Aptitude test fees			-do-
			Students handbook			-do-
			Processing of certificate			-do-
			Development levy			-do-
			Accommodation			-do-
			Library Development			-do-
			Medical insurance (HMO)			-do-
			Medical fees			-do-
			Exam materials			-do-
			Laminations			-do-
			Photocopying			-do-
			Internet levy			-do-
			Caution fees			-do-
			Admission letter/acceptance fee			-do-
			Security levy			-do-
			Maintenance levy			-do-
			Sport levy			-do-

**SCHEDULE XLI
 NASARAWA STATE SCHOLARSHIP BOARD**

S/N	REVEUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	PROPOSED NEW RATES N	REMARKS
			Scholarship Form		1,000.00	
			Student file Jacket		200.00	
			PAY Record Card		200.00	

SCHEDULE XLII
TEACHERS SERVICE COMMISSION (TSC)

S/N	REVEUNE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	NEW RATES N	REMARKS
			Application form fees		1,000.00	
			Conversion		2,000.00	
			Transfer of service		2,000.00	

SCHEDULE XLIII
NASARAWA STATE UNIVERSITY, KEFFI (NSUK)

S/N	REVEUNE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES N	NEW RATES N	REMARKS
			Nasarawa State University Law			As approved by the University Council/State Government.

SCHEDULE XLIV
LOCAL GOVERNMENT SERVICE COMMISSION

					N	
1			Sale of APER form set Per Annum		500.00	
2			Consultancy Registration Fees		30,000.00	

SCHEDULE XLVI

NASARAWA STATE CIVIL SERVICE COMMISSION						
1			Sales of Application for Employment Form			1,000.00
2			Transfer of Service Form			2,500.00
3			Sales of Gazette and CSC Annual Evaluation Form			1,000.00

SCHEDULE XLVI
MINISTRY OF AGRICULTURE AND WATER RESOURCES

(a)

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES (N)	PROPOSED NEW RATES(N)	REMARKS
			Palm produce (palm oil and palm kernel)		500/tonne	N10/20 per 25 litres
			Produce merchant registration: traded produce such as oil seed, cashew nuts, soya bean, cowpea, groundnuts, beni-seed, yam tuber and tubers derivatives (fermented cassava-chips, yam chips and potatoes etc).		10,000.00	Yearly renewed 50% of cost of registration

			Perishable produce e. g produce merchant registration for perishable produce such as fruits tomatoes oranges pepper banana cola nut, garden eggs and other vegetables		6,000.00	Yearly renewed 50% of cost of registration .
			Irrigation service water rate		3,000.00	Per season payable by all irrigation farmers
			Registration of private nursery		5,000.00	Renewal is 50% of cost of registration
			Produce/buyer's licence		3,000.00	
			Seed multiplication /tree crops seedling nursery		1,000.00	
			Sales from home economic products and canteen		1,000.00	Per month
			Palm wine tapping		3,000.00	
			Sponge (soso)		1,000.00	Renewal is 50% of cost of registration
			Additional sources of revenue: registration of agro-chemical dealers		5,000	50% of annual registration

(b) LIVESTOCK AND FISHERIES

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES (N)	PROPOSED NEW RATES(N)	REMARKS
			Animal trade tax			
			Cattle		500.00	This is to be paid per head of animal per transaction.
			Horse		100.00	-do-
			Donkey		100.00	-do-
			Sheep		50.00	-do-
			Goat		50.00	-do-
			Pig		50.00	-do-

			Others		10.00	-do-
			Pest control		Varies	-do-
			Meat inspection charges			
			Cattle		200.00	
			Horse		500.00	
			Donkey		300.00	
			Sheep		100.00	Per animal
			Goat		50.00	-do-
			Pig		100.00	-do-
			Others		100.00	-do-
			Gate fees for zoological garden		200.00	Per pupil
			Gate fees for aketa fishing festival		100.00	Per person
			Hides skins buyers licence		1,500.00	Registration and animal renewal fees
			Hides or skin in transit/export		2,000.00	To be paid per Slorry load.
			Registration of poultry farm\ commercial livestock farms; Small Medium Large		10,000.00 20,000.00 40,000.00	
			Registration of private vet clinics			As regulated by federal law [VCN]
			Hunting licence		4,000.00	-do-
			Honey license		1,000.00	-do-
			Saw mill licence		50,000.00	-do-
			Motorize power saw licence		5,000.00	-do-
			Fishing licence		5,000.00	Per annum
			Drift or set of gill net above 100m		2,000.00	-do-
			Lines of hooks of up to 50 books		100.00	do-
			Line net		2,000.00	do-
			Long line of more than 100 hooks		1,500.00	do-
			Cast net		1,500.00	do-

			Canoes engaged in fishing (manually operated)		1,000.00	do-
			Conoe fixed without board motors		1,500.00	do-
			Traps capable of holding more than 10 fishes		5,00.00	do-
			Traps capable of holding more than 100 fishes at a time		1,000.00	do-
			Licence to sell fish and other fish products e.g snails scrimps,prawns		2,000.00	do-
			Licence to sell fish cold store operators		20,000.00	Renewal is 50% of cost of registration
			Tilapia (live fish)		100.00	Per 1kg in govt hatcheries /ponds
			Sale of fishes		200.00	Per kg Monthly
			Hides and skins buyer		12,000.00	Per lorry
			Drifts or set of gill net up to 100m			
			Clatias		200.00	
			Heterpbranchus		200.00	Per one kg in govt hatchers/pond
			1 NO. Heterobranches		250.00	-do-
			1 No.tilapia			
			1 No. clarias		1,000.00/1,000	N 1 per finger
			Licence to operate ornamental gardens		500.00/1,000	50k per tilapia
			Fishing in prescribed areas e.g burm-burm		1,000.00/1,000	N 1 per one
			Livestock registration of meat shop and other related livestock ventures		7,000.00	Renewal is half amount of registration yearly
			Consultancy services; Small farm Large farm		2,000.00 5,000.00	

			Inspection of Livestock at our local market against diseases		50.00/animal	Cattle, Sheep/Goat/Pig
			Taxes/tariff of Lafia,keffi and karu cattle market			
			Individual applicants		2,000.00	Renewal 50% yearly
			application for stores		500.00	per form
			Ground rent		3,000.00	On allocation
			Monthly rent		300.00	Per month
			Loading charges		20.00	Per animal
			Utility charges		5.00	Per time use
			Trade tax on vehicle coming in with cattle		1,000.00	Per trailer per entry at gate
			-do-		500.00	per lorry
			Cattle dealers license		3,000.00	Per annum
			transporters registration			
			Trailer		3,000/1,500	Registration/renewal
			Lorry		1,500/750	Registration/renewal
			Pick-up van/truck		1,000/500	Registration/renewal
			Sales tax (cow)		20.00	L.G Responsibility
			Sales tax (sheeps/goat)		10.00	L.G Responsibility
			Small animal dealers license (Sheep/Goat)		1,000/500	Registration/renewal
			Registration of Associations			Renewal is 50%
			Cattle dealers Association		7,000.00	Renewal is 50%
			Sheep Goat Dealers Association		3,000.00	Registration/renewal
			Slaughter houses		50,000/25,000	Registration\ renewal
			Abattoir		200,000/100,000	Registration \renewal
			Vet drugs shops and related inputs		3,000/1,500	License \renewal
			Ambulatory house		2,500	Per annum
			Butcher license		2,000/1,000	Registration\renewal

(c) FISHERIES DEPARTMENT

S/ N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	PROPOSED NEW RATES(N)	REMARKS
			Registration of Fish farms with Fishery Dept.		5,000.00	Renewal is 50%
			Inspection of Fishes at our Local markets against diseases. Smoke Fish Fresh Fish		100.000 50.00	Per carton/table Per kg/day
			Inspection of fresh fish captured with toxins, poison or other substances	50,000		

(d) PRODUCE INSPECTION

S/ N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	PROPOSED NEW RATES(N)	REMARKS
			Palm produce (Palm Kernel)			Per bag
			Palm produce (Palm Oil)			Per 25 litres
			Oil seed, Cashew nuts, Soya bean, Beniseedetc			Per bag
			Yam tubers			Per 100 tubers
			Tuber Derivatives (fermented cassava chips, Yam chips & Potatoes etc)			Per bag
			Perishable produce e.g fruits, tomatoes, oranges, pepper, banana, cola nut, garden eggs and other vegetables			Per bag
			Produce inspection & certification by produce		500.00	Per 3-9 Tonnes

			inspection staff of the ministry.		1,000.00	Per 10 Tonnes and above
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(e) LIVESTOCK INSPECTION

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	NEW RATES9N)	REMARKS
			Cattle		200.00	Per head
			Horse		100.00	Per head
			Donkey		100.00	Per head
			Sheep		50.00	Per head
			Pig		50.00	Per head
			Goat		20.00	Per head
			Others		10.00	Per head

(f) DESIGNATED MARKET AS LIVESTOCK INSPECTION STATION

1. All the markets in the Local Government Areas in the State are hereby designated as Livestock inspection station for the purpose of this Law.
2. In addition to the markets, all designated control posts along the High ways and Livestock Departments in the State shall be Inspection Stations.
3. For the purpose of this Law, the ministry of Agriculture shall designate inspection points for the purpose of checking Tax evaders.

SCHEDULE XLVII

NASARAWA STATE AGRICULTURAL DEVELOPMENT PROGRAMME (NADP)

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	NEW RATES9N)	REMARKS
			12 G. Grader/Day		90,000.00	8hrs/day
			14 G Grader/Day		100,000.00	8hrs/day
					120,000.00	
			Local running: within the town			
			Lafia to Akwanga		30,000.00	
			Lafia to Abuja		100,000.00	
					160,000.00	
			Water tanker/Day:			
			Bulldozer:			
			D6		90,000.00	Per 8hrs
			D7		100,000	Per 8hrs
			D8		150,000	Per 8hrs
			Fork lift/Day		10,000.00	
			Payloader/Day:			
			930		80,000.00	Per 8hrs
			966		100,000.00	Per 8hrs
			Roller (drum)		60,000.00	Per 8hrs

**SCHEDULE
E XLVIII
COLLEGE OF AGRICULTURE, LAFIA**

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	NEW RATES(N)	REMARKS
			School fees:			As approved by the Governing Council and the State Government
			Indigenes-RS, PND, NDI, PHND & HNDI			-do-
			Non-Indigenes-RS, PND, NDI PHND & HNDI			-do-
			Indigenes- NDII & HNDII			-do-
			Non-Indigenes-NDII & HNDII			-do-
			Hostel Accommodation (Flat rate)			-do-
			Post-Graduate Diploma in Management (PGD)			-do-
			Application Fees			-do-
			RS, PND & NDI			-do-
			PHND & HNDI			-do-
			Post-Graduate Diploma in Management (PGD)			-do-
			Sale of Farm Produce:			-do-
			Mangoes/Stand			-do-
			Citrus/Stand			-do-
			Palm Oil Seedlings/Stand			-do-
			Tractor/Hiring Services/Day			-do-
			Miscellaneous Income:			-do-
			Acceptance fees			-do-

			Issuance of Certificate			-do-
			Statement of Result			-do-
			Academic Transcript			-do-

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			Testimonial			-do-
			Change of Course			-do-
			Examination Admit Card			-do-
			Deferment of Admission			-do-
			Change of Name			-do-
			Certificate Verification			-do-
			Development Levy			-do-
			Security Levy			-do-
			Screening Fee			-do-
			Tender's fee			-do-
			Rent			-do-

SCHEDULE XLIX

SECRETARY TO THE STATE GOVERNMENT

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	NEW RATES(N)	REMARKS
			Earning from Kaduna Liaison office (Plaza)			
			Earning from Lagos Liaison office (Plaza)			
			Earning from Abuja Liaison office (Plaza)			Rent to be fixed based on economic and environmental circumstances of the FCT when the building is completed
			Issuance of identity cards			Per Civil Servant replacement is N200.00
			Sales of state indigene certificate		500.00	

			Nasarawa state house Abuja		100,000,00 0.00	Payable every two years by lease [Blue Spring Hotel]
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SCHEDULE L
CHRISTIAN PILGRIMS WELFARE BOARD

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	NEW RATES9N)	REMARKS
			Fees from sales of forms		2,000.000	Per person
			Pilgrim fare			As approved by the State Government
			Miscellaneous revenue			

SCHEDULE LI
MUSLIM PILGRIMS WELFARE BOARD

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	NEW RATES9N)	REMARKS
			Fees from sales of forms		2,000.00	Per person
			Hajj fare			As approved by the State Government
			Miscellaneous revenue			

SCHEDULE LII
NASARAWA LIAISON OFFICE, KADUNA

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	NEW RATES(N)	REMARKS
			Certificate of Nasarawa State Origin			

SCHEDULE LIII
NASARAWA STATE LIAISON OFFICE, ABUJA

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES(N)	NEW RATES(N)	REMARKS
			4.			

LOCAL GOVERNMENT COUNCIL APPROVED RATE

S/N	REVENUE HEAD	URBAN (N)	SEMI URBAN (N)	RURAL (N)
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1	SHOP RATE	30,000.00	21,000.00	15,000.00
A	Large Shops (10sqm and above)	15,000.00	10,500.00	7,500.00
B	Medium Shops(6sqm-9.99sqm)	7,500.00	5,250.00	3,750.00

C	Small Shops (5.99sqm and below)	5,000.00	7,500.00	2,500.00
D	Kiosk Rate	5,000.00	7,500.00	2,500.00
E	Container/Temporary Shop	5,000.00	7,500.00	2,500.00
F	Workshop permit for Artisans (Carpenters, Mechanic, Vulcanizers)	5,000.00	7,500.00	2,500.00
2 TENEMENT RATES/GROUND RENT PRIVATE AND COMMERCIAL PROPERTY				
A	Private:- Residential	(N)	(N)	(N)
	Big	7,500.00	7,500.00	7,500.00
	Medium	7,500.00	7,500.00	7,500.00
	Small	7,500.00	7,500.00	7,500.00
	Commercial	7,500.00	7,500.00	7,500.00
B	Commercial			
	Big	500,000.00	350,000.00	250,000.00
	Medium	300,000.00	210,000.00	150,000.00
	Small	150,000.00	105,000.00	75,000.00
3. SLAUGHTER SLAB FEE				
	Abattoir License Fees	3,000.00	2,100.00	1,500.00
	Cow/Camel Slaughter Per Head	500.00	350.00	250.00
	Goat/Sheep Slaughter Per Head	200.00	140.00	100.00
4. MERRIMENT AND ROAD CLOSURE LEVIES				
A	Entertainment Fee	5,000.00	3,500.00	2,500.00
B	Noise Control	5,000.00	3,500.00	2,500.00
5. FOOD LICENSE PERMIT (FOR RESTAURANTS, BAKERIES AND OTHER PLACE WHERE FOOD IS SOLD)				
A	Large	20,000.00	14,000.00	10,000.00
B	Renewal Fee	10,000.00	7,000.00	5,000.00
	Medium	15,000.00	10,500.00	7,500.00
	Renewal	500.00	3,500.00	2,500.00
C	Small	10,000.00	7,000.00	5,000.00
	Revenue	2,000.00	1,400.00	1,000.00
6. MARRIAGE, BIRTH AND DEATH REGISTRATION FEE				
	Marriage Registration Fees	5,000.00	5,000.00	5,000.00
	Customary Marriage Fees	5,000.00	5,000.00	5,000.00
	Marriage Certificates Fees	5,000.00	5,000.00	5,000.00
	Birth Registration Fees	5,000.00	5,000.00	5,000.00
	Death Registration Certification Fees	5,000.00	5,000.00	5,000.00
	Indigene Letter	5,000.00	5,000.00	5,000.00
7. CUSTOMARY RIGHT OF OCCUPANCY				
	Commercial	20,000.00	14,000.00	10,000.00
	Residential	15,000.00	10,500.00	7,500.00

8. MARKET RATES & LEVIES				
	Permanent Stalls (Per annum)	15,000.00	10,000.00	7,500.00
	Block Stalls and Lock – up Shops (Per annum)	30,000.00	21,000.00	15,000.00
	Seasonal Markets (Per bag/Heap by all LGCs)	100.00	All LGCs	
	Market Hawkers (daily) all LGCs	50.00	All LGCs	
	Market Hawkers (weekly) all LGCs	50.00	All LGCs	
9. MOTOR PARK LEVIES				
A	Entrance Fees (Gate): Trucks, Lorries, Tankers, Buses, Pickup Vans, Ceter all LGCs	300.00	All LGCs	
B	Loading Fees (per trip)	6,000.00	All LGCs	
C	Tricycle	100.00	All LGCs	
D	Motorcycle	50.00	All LGCs	
E	J5 & P/UP	1,500.00	All LGCs	
10. BICYCLE, TRUCK, CANOE, WHEELBARROW AND CART FEES				
A	Bicycle License	300.00	All LGCs	
B	Canoe License	500.00	All LGCs	
C	Wheelbarrow/Cart Fee	300.00	All LGCs	
11. DOMESTIC ANIMAL LICENSE				
	Dog License	500.00	All LGCs	
	Loading Fee	6,000.00	All LGCs	
12. CATTLE LEVY				
A	Cow/Cattle (Jangali) (Kara)	100.00 50.00	All LGCs	
B	Goat/Sheet (Jangali) (Kara)	50.00 300.00	All LGCs	
C	Others (Jangali) (Kara)	300.00 50.00	All LGCs	
D	Impounding/Dislodging of Animals Fee	5,000.00	All LGCs	
13. RELIGIOUS PLACES ESTABLISHMENT PERMIT				
A	Establishment of Religious Center Fees all LGCs	10,000.00	7,000.00	5,000.00
14. SIGN BOARD (SIGNAGE) AND ADVERT PERMIT FEES				
	Mobile Sale Promotion Fee	1,000.00	700.00	500.00
	Directional Signboard Fee	2,000.00	1,400.00	1,000.00
	Electric Design Advert Per Face	5,000.00	3,500.00	2,500.00
	Wall Print Advert Per Side Fee	4,000.00	2,800.00	2,000.00
	Billboards Unipoles/Eye	150,000.00	105,000.00	75,000.00
	Market Road show permit	10,000.00	7,000.00	5,000.00
	Digital Boards	10,000.00	7,000.00	5,000.00

15. PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES AND BATHING HOUSE LICENSE				
	Registration of Septic Tanks Operators (Annually)	5,000.00	3,500.00	2,500.00
	Refuse Disposal (Residential)	3,000.00	2,100.00	1,500.00
	Refuse Disposal (Commercial)	5,000.00	3,500.00	2,500.00
	Naming of Streets	100,000.00	70,000.00	50,000.00
	Renewal after two years	10,000.00	7,000.00	5,000.00
	Wrong Parking Charges/Towing of Vehicle Fee	5,000.00	3,500.00	2,500.00
	Forestry Per Tree all LGC Exploitation/Trimming of Trees	500.00	All LGCs	
	Off & On Liquor License Fee	10,000.00	7,500.00	5,000.00
	Radio and Television License Fee	1,000.00	700.00	500.00
	Vehicle/Equipment Hiring Service Per Day	25,000.00		

NB: Aware that the above are minimum rates chargeable with maximum rates to be charged at the discretion of the Local Government Councils Via legislations.

- (2) Furthermore, note that the above items are minimum sources for Local Councils to generate internal revenue, but they can add to this list, items peculiar to them via legislation, which do not contravene existing Laws of the State and the Country.

This printed impression (**A Law to Repeal and Re-enact the Nasarawa State Harmonization and Administration of Revenue Law and for Purposes Connected Therewith 2024**) 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.

IBRAHEEM A MUSA

Ag. Clerk of the House

Nasarawa State House of Assembly

I assented this 28th day of March 2024

ENGR. ABDULLAHI A. SULE

Governor

Nasarawa State of Nigeria