

## WORKS AND HOUSING

## 1. MINISTRY OF WORKS AND HOUSING

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120209	07	Lease of Petrol Dump	240,000.00	240,000.00	Annually
	120209	08	Lease of Petrol Dump in Local Government	96,000.00	96,000.00	Per Annum
	120207	42	WORKSHOP ACCOUNT Valuation of Vehicle	500.00	500.00	Per Vehicle
	120207	43	Reconditioning of Safe	3,000.00	3,000.00	Per Safe
	120207	44	Production of Key	50.00	50.00	Per Key
			SERVICING OF MOTOR VEHICLE			
	120207	83	Motor Car	500.00	500.00	Materials/Accessories to be produced by clients
	120207	83	Lorry	1,000.00	1,000.00	Per work piece
	120207	84	Mild Steel Welding	100.00	250.00	-do-
	120207	85	Machinery Work-piece	500.00	500.00	-do-
	120207	86	Straightening of Shaft	500.00	500.00	-do-
	120207		Advert on Street Light Poles	6,000.00	6,000.00	
	120207	87	Fire Service Fee			
	120204	28	Issuance of Means of Escape and Fire protection Cert. to Private Building Converted for	1000.00/ 5000.00	1000.00/ 5000.00	Issuance/Yearly Renewal respectively
	120207	88	Services Requiring Use of Special Equipment		1,000.00	Per tool
	120207	89	Turn-out	50.00	150.00	
	120207	90	Pumping	30.00	30.00	
	120204	133	Basic Fire Fighting Course	500.00	1,000.00	Per Course per trainee
	120204	133	Training Using Breathing Apparatus	500.00	500.00	Per Week Per trainee
	120204	133	Industrial Course	1,000.00	2,000.00	-do-
	120204	133	Instructors Course	1,000.00	2,000.00	-do-
	120209	09	Lease Equipment			
	120207	45	Hire of Ladder	100.00	200.00	Per day
	120207	91	One Length of Hose	100.00	200.00	Per day
	120208	17	Rent on Other Equipment	50.00	100.00	Per Hour per Equipment
	120204	133	Induction Course on Fire Protection/ Prevention	500.00	1,000.00	Per Participant per Course
	120204	28	Cultivation Fee on Service Rendered other than Fire Fighting	100.00	100.00	
	120204	28	Issuance of Fire Safety Cert. for Petrol Station	5,000.00	5,000.00	Renewal is 50% Annually
	120204	28	Issuance of Fire Protection Cert. for Small Scale industries Ware -House and other Commercial Buildings	3,000.00	3,000.00	-do-
	120204	28	Issuance of Means of Escape and Fire protection Cert. to Hotels with more than 10 Chalets of International Standard	3,000.00	3,000.00	

	120204	28	Issuance of Means of Escape and Fire Protection Cert. to Hotels with less than 10 Chalets of medium Standard & Restaurants	3,000.00	3,000.00	-do-
	120209	10	Lease of Petrol Pump	10,000.00	10,000.00	Monthly
	120207	46	WORKSHOP ACCOUNT Valuation of Vehicle	1,000.00	1,000.00	Per Vehicle
	120207	47	Reconditioning of Safe	3,000.00/ 5,000.00	5,000.00/ 10,000.00	Per Safe
	120207	48	Production of Key	200.00	200.00	Per Key
	120207	49	Servicing of Motor Vehicle			
	120207	50	Motor Car	300.00	350.00	Materials/Accessories to be procured by
	120207	51	Lorry	500.00	1,000.00	-do-
	120207	52	Mild Steel Welding	150.00	250.00	Per work piece
	120207	53	Machinery Work-Piece	500.00	500.00	
	120207	54	Strengthening of Shaft	500.00	500.00	
	120207	55	Reboiling of engine Block		3,000.00	
	120207	56	Motor Cycle	150.00/300.00	300.00/ 500.00	Per engine Block
	120207	56	Motor Cycle	300.00/300.00	300.00/ 300.00	-do-
	120207	56	Fixing of Motor Cycle Connecting rod	150.00	300.00	
	120204	10	Inspection Fee for Electrical Installation for Petrol Station	5,000.00	10,000.00	Per Petrol Station
	120204	540	Site Inspection for Construction of new Petrol Station	7,000.00	14,000.00	Per Inspection

**YOUTHS & SPORTS**

**1. MINISTRY OF YOUTHS AND SPORTS**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCES	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	16	Registration fee	4,000.00	4,000.00	
	120207	16	Renewal fee	2,000.00	2,000.00	

**SPORTS COUNCIL**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCES	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120208	16	Hire of store at Aper Aku stadium	500.00	500.00	
	120208	17	Hire of Games Courts at Stadium	10,000.00	10,000.00	
	120208	18	Hire Transit Camp at stadium	500 per night 1000 single and double	500 per night 1000 single and double	
	120208	19	Hire of main bowl at Stadium	200,000.00	200,000.00	
	120208	20	Stadium Gate taking			In percentages
	120204		Transfer fee			In percentages

## LANDS &amp; SURVEY

## 1. MINISTRY OF LANDS AND SURVEY

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
			<b>APPLICATION FORMS:</b>			
	120204	53	Land Form 1A	2,000.00	5,000.00	
	120204	53	Land Form 1B	3,000.00	10,000.00	
	120204	53	Land Form 1C (Industrial)		20,000.00	
	120204	53	Land Form 1D (Agric Farm Land)		5,000.00	

			<b>DEPOSITS:</b>			
	120206	184	Residential Application	1,000.00	3,000.00	
	120206	185	Commercial Application	3,000.00	5,000.00	
	120206	186	Industrial Application	10,000.00	10,000.00	
	120206	187	Missions, Voluntary Agencies, Conversions & Agric Farmlands	1,000.00	5,000.00	
	120204	53	Re-grants Application	10,000.00	Pay as per purpose clause	
			<b>FEES:</b>			
	120204	45	Consent to Assign	5,000.00	5,000.00	
	120204	45	Consent to Mortgage	1,000.00	5,000.00	
	120204	45	Consent to Sub-lease	1,000.00	3,000.00	
	120204	37	Search Fees	5,000.00	5,000.00	
	120204	37	Valuation Fees	5,000.00	5,000.00	
	120204	37	Certified True Copy	5,000.00	10,000.00	
	120204	531	Request for Withdrawal of revocation order	5,000.00	5,000.00	
	120205	25	Late collection of C of O 6 months after notice of collection	25.00/ day	100.00/ day	
	120209		Accumulation of Ground Rent: Penal rent	½ of annual rent	½ of annual rent	
	120204	38	Survey Fees	50.00/M <sup>2</sup>	50.00/M <sup>2</sup> 1 <sup>st</sup> ½ heactre thereafter 25.00 per M <sup>2</sup>	
	120204	580	Court appearance at the instance of the plaintiff	1,000.00/day	1,000.00/day	
			<b>GROUND RENT: MAKURDI URBAN AREA PER M<sup>2</sup> PER ANNUM</b>			

			RESIDENTIAL VOLUNTARY AGENCIES MISSION:			
	120209	36	High Brows Areas	100.00/M2	100.00/M2	
	120209	37	Other Areas	50.00/M2	50.00/M2	
	120209	38	Commercial Land	100.00/M2	150.00/M2 others 100.00	
	120209	39	Industrial Plots	100.00 M2	100.00/M2	
	120209	40	Conversions			
	120209	41	Residents, Missions & Voluntary	10.00/M2	30.00/M2	
	120209	42	Commercial	50.00/M2	50.00/M2	

## 2. MINISTRY OF LANDS AND SURVEY

S/N0	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	03	Hire of Vehicles			Details in App. B
	120204	581	Registration of Cert of Consent Auction Property by Court Order	2,000.00 5,000.00	2,000.00 5,000.00	
	120204	37	Preparation fee	200.00	200.00	
	120204	37	Supplementary 'C' of 'O' preparation fees	500.00	10,000.00	
	120204	38	Re-Establishment of beacons		2,500 per beacon	New Item
	120204	37	Regularization		5% of assessed value	New Item
	120205	28	Contravention		5% of assessed value	New Item

## APPENDIX B:

## SCHEDULE OF LAND RENTS AND CHARGES IN BENUE STATE

<b>1. Valuation Fees</b>		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
<b>2. Government (G) Items</b>		
All such applications that have gone to title should be converted to certificate of occupancy.		
All other chargeable fees been applicable.		
<b>3. Contravention Levy/acquisition on planned areas</b>		
(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
<b>4. Regularization/development in unplanned area</b>		
(a) Residential		₦80-120/m <sup>2</sup>
(b) Commercial		₦100-150/m <sup>2</sup>
(c) Educational		₦50-250/m <sup>2</sup>
(d) Farming		₦25-70/m <sup>2</sup>
(e) Mission/religion		₦25-120/m <sup>2</sup>
<b>5. Valuation for other purposes 5% of total value</b>		

**BENUE STATE URBAN DEVELOPMENT BOARD (UDB)**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
			Approval of Building Plan (RESIDENTIAL)			
	120204	189	1-5 Rooms	2,000.00/room	2,000.00/room	Bedrooms only
	120204	189	Additional room	1,000.00/room	1,000.00/room	-do-
	120204	189	Flats	3000.00/ room	3000.00/room	-do-
	120204	189	Duplex	5000.00/ room	5000.00/room	-do-
	120204	189	Fence	50.00/ linear M	50.00/ linear M	-do-
	120205	05	Dev. Before approval	300.00/M <sup>2</sup>	300.00/M <sup>2</sup>	Twice the original amount.
			<b>COMMERCIAL</b>			
	120204	584	Bank/Finance houses	300.00/M <sup>2</sup>	300.00/M <sup>2</sup>	Subject to minimum of ₦200,000.00
	120204	585	Warehouses	300.00/M <sup>2</sup>	300.00/M <sup>2</sup>	Subject to minimum of ₦50,000.00
	120204	586	Supermarkets/stores/shops	300.00/M <sup>2</sup>	300.00/M <sup>2</sup>	Subject to minimum of ₦50,000.00
	120204	587	Petrol Filling Stations	2,000.00/pump	2,000.00/pump	Subject to minimum of ₦100,000.00
	120204	588	Restaurants/bar	200.00/M <sup>2</sup>	200.00/M <sup>2</sup>	Subject to minimum of ₦50,000.00
	120204	589	Hostels/Motels	300.00/M <sup>2</sup>	300.00/M <sup>2</sup>	Subject to minimum of ₦100,000.00
	120204	590	Holiday resort	200.00/M <sup>2</sup>	200.00/M <sup>2</sup>	Subject to minimum of ₦50,000.00
	120204	591	Cinema/film halls	250.00/M <sup>2</sup>	250.00/M <sup>2</sup>	Subject to minimum of ₦50,000.00
	120204	592	Offices	300.00/M <sup>2</sup>	300.00/M <sup>2</sup>	Subject to minimum of ₦30,000.00
	120204	593	Fence	100.00/ Linear M	100.00/ Linear M	
			<b>MEDICAL ESTABLISHMENTS</b>			
	120207	57	Pharmacy/ Chemist			Subject to minimum of ₦50,000.00
	120207	58	Hospitals/Health			-do-

120207	59	Mortuary			-do-
120204		Fencing			-do-
		<b>EDUCATIONAL ESTABLISHMENTS</b>			
120204		Nursery/Primary Schools	200.00/M <sup>2</sup>	200.00/M <sup>2</sup>	Subject to minimum of ₦100,000.00
120204	50	Secondary schools	200.00/M <sup>2</sup>	200.00/M <sup>2</sup>	-do-
120204	50	Tertiary institutions	250.00/M <sup>2</sup>	250.00/M <sup>2</sup>	Subject to minimum of ₦200,000.00
120204	50	Fencing	20.00/ Linear M <sup>2</sup>	20.00/ Linear M <sup>2</sup>	-do-
		<b>INDUSTRIAL ESTABLISHMENTS</b>			
120204	191	Small Scale	50.00/M <sup>2</sup>	50.00/M <sup>2</sup>	Subject to minimum of ₦25,000.00
120204	191	Medium Scale	75.00/M <sup>2</sup>	75.00/M <sup>2</sup>	Subject to minimum of ₦100,000.00
120204	191	Heavy	100.00/M <sup>2</sup>	100.00/M <sup>2</sup>	Subject to minimum of ₦200,000.00
		<b>RELIGIOUS ESTABLISHMENTS</b>			
120204	192	Churches	100.00/M <sup>2</sup>	100.00/M <sup>2</sup>	Subject to minimum of ₦50,000.00
120204	193	Mosques	100.00/M	100.00/M	-do-
120204		Fencing	20.00/ Linear M <sup>2</sup>	20.00/Linear M <sup>2</sup>	-do-
		<b>TEMPORARY PLANNING PERMIT</b>			
120204	193	Kiosk/sheds/ workshop	5,000.00	5,000.00	Subject to renewal
120204	193	Containers	10,000.00	10,000.00	-do-
120204	193	Kerosene tanks	10,000.00	10,000.00	-do-
120204	193	Canopy	20,000.00	20,000.00	-do-
120204	193	Petrol engine	1,000.00	1,000.00	-do-
120204	193	Generators	1,000.00	1,000.00	-do-
120204	193	Welding & fabrication	5,000.00	5,000.00	-do-
		<b>MISCELLANEOUS</b>			
		<b>RENOVATION (RESIDENTIAL)</b>			
120204	194	Rooming houses	10,000.00	10,000.00	
120204	194	Flats	20,000.00	20,000.00	
120204	194	Duplexes	25,000.00	25,000.00	

			<b>RENOVATION (COMMERCIAL)</b>			
120204	195	Banks/finance houses	100,000.00	100,000.00	Flat rate	
120204	195	Filling stations	100,000.00	100,000.00	-do-	
120204	195	Cinema/community halls/religious	30,000.00	30,000.00	-do-	
120204	195	Schools	50,000.00	50,000.00	-do-	
120204	195	Medical	50,000.00	50,000.00	-do-	
120204	195	Industrials	100,000.00	100,000.00	-do-	
120204	195	Motor Parks	100,000.00	100,000.00	-do-	
			<b>APPROVAL OF EXTRA COPIES</b>			
120204	196	New amended plans submitted in place of earlier approved ones			Full processing fees to be paid ₦1,000.00 per copy	
120204	196	Extra copies in excess of the recommended number			-do-	
			<b>CHANGE OF USE</b>			
120204	197	Residential to commercial	30000/room	30000/room		
120204	197	Residential to industrial	30000/room	30000/room		
120204	199	Commercial to residential	2500/room	2500/room		
120204	199	Mixed use residential	40000/room	40000/room		
120204	198	Residential to religious	30000/room	30000/room		
			<b>CERTIFICATE OF FITNESS</b>			
120204	200	Residential	5,000.00	5,000.00		
120204	200	Commercial	2,000.00	2,000.00		
120204	200	Industrial	50,000.00	50,000.00		
			<b>SALE OF PROTOTYPE DESIGNS</b>			
120206	72	One Bedroom	30,0500.00	30,000.00	Complete drawings with professional seals	
120206	73	Two bedrooms	40,000.00	40,000.00	-do-	
120206	74	Three Bedrooms	50,000.00	50,000.00	-do-	
120206	75	Four bedrooms	60,000.00	60,000.00	-do-	
120206	76	Duplex	100,000.00	100,000.00	-do-	
120204	77	Fence	20000.00	20000.00	-do-	
			<b>MISCELLANEOUS</b>			
120204	201	Bore hole	50,000.00	50,000.00	Per annum	
120204	202	Display/sale of vehicle	100,000.00	100,000.00	-do-	
120204	203	Sports arena, including swimming pools, gymnasium, etc.	100/M <sup>2</sup>	100/M <sup>2</sup>	-do-	
120204	204	Construction of drainage channels	100/M <sup>2</sup>	100/M <sup>2</sup>	-do-	

			FARM			
120204	205		Less than 100 acres	50,000.00	50,000.00	Per annum
120204	206		More than 100 acres	100,000.00	100,000.00	-do-
120204	207		Fish pond			-do-
120204	208		Poultry/piggery	50,000.00	5,000.00	-do-
			<b>STREET NAMING</b>			
120204	209		Road	250,000.00	150,000.00	Renewal: 10% Per Annum
120204	210		Street	150,000.00	100,000.00	-do-
120204	211		Close/Avenue	100,000.00	50,000.00	-do-
			<b>PARKS &amp; GARDENS</b>			Subject to Annual renewal
120201	68		License to remove Building materials Registration	5,000.00	5,000.00	
120204	212		Registration of Installation for Assignment Surrender License to move Building Materials			
			<b>VETTING OF BUILDING PLAN</b>			
120204	213		Residential	5,000.00 per toilet	5,000.00 per toilet	
120204	213		Commercial	10,000.00 per toilet	10,000.00 per toilet	
			<b>ADVERTISEMENT LOCATION APPROVAL FEE</b>			
120204	36		Bill board	20,000.00	20,000.00	Per Year
120204	36		Banners	250.00	1,000.00	Per Day
120204	36		Sign post	2,000.00	2,000.00	Per Year
120204	36		Posting Bills	5,000.00	5,000.00	Per Year
120204	36		Unipole Advert Boards	100,000.00	100,000.00	Per Year
120204	36		Lamp post	10000.00 /pole	10,000.00 /pole	Per Year
120204	36		Bridge panel	1,000,000/ face	1,000,000 /face	Per Year
120204	36		Pedestrian Bridge panel	200,000.00	200,000.00	Per Year
120204	36		Gantry	200,000.00	200,000.00	Per Year
120204	36		Information panels	100,000.00	100,000.00	Per Year
120204	36		Roundabout dev/Beautification	500,000.00	500,000.00	Per Year
120207	36		City gate	200,000.00	200,000.00	Per Year
			Signage's			Per Year
120204	36		1. School	50,000.00	50,000.00	Per Year
120204	36		2. Police	200,000.00	200,000.00	Per Year
120204	36		3. Hospitals	100,000.00	100,000.00	Per Year
120204	36		4. Other business	200,000.00	200,000.00	Per Year
120204	36		Rooftop	200,000.00	200,000.00	Per Year
120204	36		Portraits, mini unipole	200,000.00	200,000.00	Per Year
120204	36		Wall drapes	300,000.00	300,000.00	Per Year
120204	36		Bush shelter	50,000.00	50,000.00	Per Year



SCIENCE & TECHNOLOGY  
 I. MINISTRY OF SCIENCE AND TECHNOLOGY

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	30	Annual subscription of indigenous technology	1,500.00	1,500.00	Per annum
	120204	90	Annual subscription of all artisans/craftsmen	1,500.00	1,500.00	-do-
	120204	55	Cyber cafes	5,000.00	5,000.00	-do-
	120204	56	Computer business centre	3,000.00	3,000.00	-do-
	120204	56	Computer training institute	10,000.00	10,000.00	-do-
	120201	67	Establishments of computer institutions	20,000.00	20,000.00	
	120207	01	Consultancy Services on IT solutions and installations	10,000.00	10,000.00	Charges depend on submission of clients.
	120204	573	Placement of advertisement on state website	20,000.00	20,000.00	Placement per month.
	120204	90	Annual subscription on GSM communication masts	100,000.00	100,000.00	Per mast/ annum
	120204	58	Installation of new GSM communication masts	200,000.00	200,000.00	
	120204	574	TV satellite communication	20,000.00	20,000.00	Yearly payment
			Vendors			-do-
	120204	575	Satellite Disk TV users (cable TV)	2,000.00	2,000.00	-do-
	120204	576	Scratch card certified vendors	5,000.00	5,000.00	-do-
	120204	577	Establishment of Led Electronic Bill Board	100,000.00	100,000.00	-do-
	120204	578	Annual subscription on Led Electronic Board	50,000.00	50,000.00	-do-
	120209	23	Surface rents on sharp sand/plaster sand and laterite		500.00 300.00 100.00	Per Tipper Load -30 Tonnes and above - Below 30 Tonnes but more than 10 -10 Tonnes and below
	120209	24	Surface rents on collection of gravel		1,000.00 500.00 200.00	Per Tipper Load -30 Tonnes and above - Below 30 Tonnes but more than 10 -10 Tonnes and below

	120209	25	Surface rents on granite site.		100.00	Below 10 tonnes
	120209	26	Surface rents on open cast mining of Barite and Gypsum		200,000.00	Per annum/site
	120209	27	Surface rents on mining of limestone		60,000,000.00	Per annum/site
	120204	28	Collection of sand	300.00	300.00	Per cubic metre
	120204	29	Gravel	500.00	500.00	-do-
	120204	30	Earth	250.00	300.00	-do-
	120207	60	Remittance from Science and Technical colleges	300.00	300.00	-do-
	120204		Quality control	30.00	30.00	Per student/ term
	120204	48	Development levy	660.00	660.00	-do-
	120204	48	Sports levy	80.00	80.00	-do-
	120207	61	Application for establishment of Science/Technical Colleges related Science and Technical establishment	100,000.00	100,000.00	
	120204	583	Registration of generators	1,000.00	1,000.00	
	120201	66	Burnt bricks sites	5,000.00	5,000.00	
	120204	579	Science and technology competition fees	100.00	100.00	Per student
	130101	04	Grants from 23 Local Govt. Council for development of science education in the state	50,000.00	50,000.00	Per month/ LGA
	120204	53	Toxic emission from (generators/lorries/exhaust etc	25,000.00	25,000.00	
	120201	22	Licence permit for Burn Bricks operators		15,000.00	For every year of operation

**RURAL DEVELOPMENT & COOPERATIVE****1. MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVE**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF SOURCES OF REVENUE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	14	Reg. of a cooperative society	5,000.00	5,000.00	
	120207	14	Renewal of cert.	1,500.00	1,500.00	Old rate retained

	120204	04	Reg. of a cooperative union	10,000.00	10,000.00	
	120204	04	Renewal of cert.	3,000.00	3,000.00	Old rate retained
	120207	13	Audit and Supervision fees of Cooperative societies.	2,000.00	2,000.00	Per Audit

2. BERDA

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATE ₦	PROPOSED NEW RATES ₦	REMARKS
	120201	03	Hire of construction equipment			
	120201	03	Bulldozers	20,000/30,000	20,000/30,000	Within/outside the state per day.
	120201	03	Pay Loader	10,000/15,000	10,000/15,000	-do-
	120201	03	Low Loader	15,000/20,000	15,000/20,000	-do-
	120201	03	Grade	15,000/20,000	15,000/20,000	-do-
	120201	03	Scrappers	20,000/25,000	20,000/25,000	-do-
	120201	03	Drilling Ring	150,000/200,000	150,000/200,000	Per Bore hole within/outside the State.
	120201	03	compressors	7,000/10,000	7,000/10,000	Within/outside the State daily.
	120201	03	Roller Vibrator	10,000/15,000	10,000/15,000	-do-
	120201	03	H-cranes	7,000/10,000	7,000/10,000	-do-
	120201	03	Tippers	7,000/10,000	7,000/10,000	-do-
	120201	03	Trucks	7,000/10,000	7,000/10,000	-do-
	120201	03	Tractors	8,000/12,000	8,000/12,000	-do-
	120201	03	Power Saw	7,000/10,000	7,000/10,000	-do-
	120201	03	Water Tanker	7,000/10,000	7,000/10,000	-do-
	120201	03	Motorized sprayer	10,000.00	10,000.00	Per day
	120201	03	Fuel			To be determined at Economic cost.
	120204	214	Receipts from Execution of projects/contractors			Cost depends on nature and scope of job to be done.
	120207	01	Consultancy			-do-

LOCAL AFFAIRS

BENUE STATE INDEPENDENT ELECTORAL COMMISSION

S/NO	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATE ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	27	Election deposits			15% upward review of existing rates.
	120206	27	Fees from sales of forms			

## MINISTRY OF CULTURE &amp; TOURISM

S/No	REVENUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	09	Revenue from Tourism, K/Ala and other Picnics	10,000.00 5,000.00	10,000.00 5,000.00	Per day Per day
	120201	65	Game License	10,000.00	10,000.00	Yearly Renewal is 100%
	120204	49	National Registration of Hospitality & other Tourism Enterprise			
	120204	570	Motels	200.00	200.00	Per annum per room
	120207	09	Tourism Enterprises	5,000.00	5,000.00	Regulated by Federal law
	120207	09	Establishment of Bukaterials	1,000.00	1,000.00	Regulated by Federal law
	120207		Staging of Picnics	3,000.00	3,000.00	Per day
	120204	54	Parks and Gardens			As stipulated in lease agreement
	120201	64	Picnics and License		30,000.00	Renewal is 50%.
	120204	571	Beauty Registration		30,000.00	Renewal is 50%.
	120204	49	Registration of Hospitality			
	120204	572	Hotels and Motels		3 Star & Above 200,000.00	Renewal is 50%.
					1 & 2 Stars 100,000.00	Renewal is 50%.
					Motels, ETC 50,000.00	Renewal is 50%.
	120207	09	Tourism Establishment			
	120204	573	Restaurants, Fast Foods		30,000.00	Renewal is 50%.
	120204		Others		20,000.00	=do=
	120207	09	Tourism Enterprises Promoters License		30,000.00	=do=
	120201	63	Tour Operators License		20,000.00	=do=
	120201	62	Night Clubs/Casinos & Conference Centres		20,000.00	=do=
	120204	54	Registration of Recreational Parks/Garden		50,000.00 150,000.00	=do=
	120101	07	Hotels/Occupancy Tax		5% Per Room Charge	

**1. MINISTRY OF HOUSING**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120208	18	Rent on J. S. Tarka Foundation Hall	5,000.00	5,000.00	
	120208	19	Rent on J. S. Tarka	20,000.00	20,000.00	
	120204	10	Electrical Design			
	120204	542	1-2 Bedroom	1,000.00	1,000.00	Per Building
	120204	542	3 Bedroom	1,500.00	1,500.00	Per Building
	120204	542	4 Bedroom	2,000.00	2,000.00	Per Building
	120204	543	Storey Building (Revisited) (Commercial)	5,000.00 8,000.00	5,000.00 8,000.00	Per Building
	120204	544	Filling Station (4 Pumps) (6 Pumps)	5,000.00 10,000.00	5,000.00 10,000.00	Per Station
		NOTE: Each Air Conditioner Attracts Additional N250.00				

**HEAD OF SERVICE**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	10	Rent from Govt guest house i. Standard Rooms (3) ii. Presidential suite (1)		10,000.00 15,000.00	Per Night Per Night

**SCHEDULE IV  
COURT FEES**

**THE AREA COURT LAW CAP II OF 1976 THEN AREA COURT (CRIMINAL AND CIVIL JURISDICTION AMENDMENT) ORDER 2010**

In exercise of the powers conferred on him by section 17 of the Area Court Law, cap 11, 1976, the chief judge of Benue state hereby makes the following order:

This order may be cited as the Area Court (Civil Jurisdiction amendment) Order 2010 and shall come into effect on 1<sup>st</sup> July, 2010.

Section 17 of the Area Courts Law cap 11 of 1976 is hereby amended by the deletion of the schedule thereto and the substitution therefor of a new schedule as follows:

**SCHEDULE (Section 17)**

**LIMITS OF JURISDICTION OF GRADES OF AREA COURTS**

**PART I- CRIMINAL CAUSES**

Upper Area Courts Maximum Sentence	Area Courts 1 Maximum Sentence	REMARKS
Limited in accordance with the provisions of the criminal procedure code or any law creating the offence and the penalty thereto.	Limited in accordance with the provisions of the criminal procedure code or any law creating the offence and the penalty thereto	Approval based on Chief Judges order 2, 3, 4

**PART II-CIVIL CAUSES**

	Types of Causes	Upper Area Court	Area Court Grade I	REMARKS
1	Matrimonial causes and matters between persons married under customary law or arising from or connected with a union contracted by customary law other than those arising from or connected with a Christian marriage.	Unlimited	Unlimited	Approval based on Chief Judges order 2, 3, 4.
2	Suits relating to the custody of children under customary law.	Unlimited	Unlimited	
3	Civil actions in which the debt, demand or damages do not exceed the amounts specified in the respective columns hereof.	₦10,000.00	₦500,000.00	Approval based on Chief Judges order 2, 3, 4.
4	Causes and matters relating to the succession to property and administration of estates under customary law where the value of the property does not exceed the amounts specified in the respective columns hereof.	Unlimited	Unlimited	
5	Causes and matters concerning the ownership, possession or occupation of land in which the value of the subject matter does not exceed the amount specified in the column hereof.	Unlimited	Unlimited	Approval based on Chief Judges order 2, 3, 4.
		Where the court is of competent jurisdiction under section 19.		

**JUSTICE I. HWANDE**  
**CHIEF JUDGE**

**THE DISTRICT COURT LAW, CAP 56 OF 1976**

**THE DISTRICT COURTS (Civil Procedure) Rules, (Amended) ORDER 2010**

In exercise of the powers conferred on him by section 89 of the District Court Law, CAP 56 of 1976, the Chief Judge of Benue State hereby makes the following order:

This order may be cited as the District Courts (Civil Procedure) Rules (Amendment) Order 2010 and shall come into effect on 1<sup>st</sup> July, 2010.

The District Court (Civil Procedure) Rules CAP 33 of 1960 (Section 89) are hereby amended by the deletion of the second schedule on fees thereto and the substitution therefor of a new second schedule as follows:

**SCHEDULE II**

**PART I-FEES: GENERAL**

Item	Matter	₦	REMARKS
1.	For the recovery of a specific sum; (a) Not Exceeding ₦20,000 (b) Exceeding ₦20,000 but not ₦50,000 (c) Exceeding ₦50,000 but not ₦100,000 (d) Exceeding ₦100,000 for each ₦1,000 or part thereof: (i) In the case of liquidated subject to maximum fee of ₦200,000.00 (ii) In the case of unliquidated subject to a maximum of ₦500,000.00	500.00 1,000.00 2,000.00  20.00 10.00	Approved based on Chief Judges 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 based on Chief Judges orders 2, 3, 4
3	For the appointment of a guardian <i>ad item</i>	100.00	Approved based on Chief Judges 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 restrain 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	Approved based on Chief Judges order 2, 3, 4
	Notes on Items 1-5 (a) <b>Item 1</b> - The sum claimed as debt damages shall be specified. (b) <b>Item 2</b> - 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; and 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. (c) <b>General:</b> i. Where two or more claims are joined the highest fee under relevant item shall be charged and in addition, three-fifths of the fee under any other; provided however that no reduction shall be made on the fee chargeable under Item 4; ii. A set-off counterclaim shall be charged as if any action therefore were taken; iii. If before the hearing begins the claims are admitted or settled, the court Item 1-5 to be refunded; iv. Where a case is adjourned through a party's fault		Approved based on Chief Judges order 2, 3, 4

	such party may be ordered to pay three - fifths of the fees charged under Items 1-5 before the case is set down again. 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		
	<b>Application, affidavits, Judgments, Orders, Security Bonds Warrants and Writs</b>		
6	On application for warrant to arrest an absconding defendant for interim attachment of property	500.00	Approved based on Chief Judges orders 2, 3, 4.
7	On filing any other application	300.00	Approved based on Chief Judges orders 2, 3, 4
8	On filing a security bond	300.00	Approved based on Chief Judges orders
9	On filing any other paper	100.00	Approved based on Chief Judges orders 2, 3, 4
10	On justification of sureties: for each surety	100.00	Approved based on Chief Judges orders
11	For the drawing up of any order or any judgment	500.00	Approved based on Chief Judges order
12	For the issue of warrant to detain an absconding defendant	300.00	Approved based on Chief Judges order
	<b>Miscellaneous Services</b>		
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	Approved based on Chief Judges orders 2, 3, 4
14	For an inquiry by a court officer where so ordered: per N50 or part therefore found to have been received	700.00	Approved based on Chief Judges orders 2, 3, 4
15	For an account taken by a court officer where so ordered: per N50 or part therefore found to have been received	100.00	Approved based on Chief Judges orders 2, 3, 4
16	For taking down a person's statement so ordered: as the court may direct	200.00	Approved based on Chief Judges orders 2, 3, 4
17	For searching the archives: for each period of six months or part therefore	700.00	Approved based on Chief Judges orders 2, 3, 4
18	For drawing up a bill of costs where so directed: per folio of seventy-two words	200.00	Approved based on Chief Judges orders 2, 3, 4
19	For taxing costs where so ordered: ₦5.00 or part thereof	700.00	Approved based on Chief Judges orders 2, 3, 4
20	For preparing a copy where authorized: folio of seventy -two words	100.00	Approved based on Chief Judges orders 2, 3, 4
21	For every subpoena	500.00	
22	On warrant for prisoner to give evidence	500.00	Approved based on Chief Judges 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	Approved based on Chief Judges orders 2, 3, 4
24	For swearing an affidavit or making a declaration (other than section 20 of Auctioneers Law or the Marriage Act or one required by the regulation of a Government Department) per deponent	500.00	Approved based on Chief Judges orders 2, 3, 4
25	For making any paper annexed to an affidavit declaration	300.00	Approved based on Chief Judges orders 2, 3, 4
26	For sealing any document not in a proceeding	200.00	Approved based on Chief Judges orders 2, 3, 4
27	For certifying a copy as true copy; per folio of seventy -two words or part therefore	100.00	Approved based on Chief Judges orders 2, 3, 4



28	For payment into court (except when ordered by the court or proceeds of execution)	200.00 500.00	Approved based on Chief Judges 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	Approved based on Chief Judges orders 2, 3, 4
30	For the seizure of any document or process - Initial fee (plus mileage)	200.00	Approved based on Chief Judges orders 2, 3, 4
	a) If within an English mile from the court	200.00	
	b) If beyond one mile but not beyond five		
	i. For the first mile	200.00	
	ii. For every subsequent or part thereof (one way)	100.00	
	c) If beyond five miles: per day thereof of the time needed for the travelling	500.00	

**COMMENCEMENT OF CAUSES AND MATTERS**

**NOTES**

Where an officer serves more than one document or writ on the same route one mileage rate only is to be charged and apportioned upon the document or writs.

Where the sheriff, deputy or a registrar executes any duty in person by direction of the court he is entitled, instead of mileage fees to his actual expenses and such travelling allowances as the court may allow.

When a service is rendered by a person who is not an officer of the court or in the service of the Government or of a native authority or native tribunal the court may direct that the fee paid for such service be paid out of revenue to the person who has rendered the service.

In addition to the above fees, the party on whose behalf such services are to be performed shall be liable to pay such expenses of transport as the court may think reasonable.

For the performing of any other duty not herein expressly provided the officer may receive such fee as the court may allow.

**- PART II - ALLOWANCES TO WITNESS**

*Per diem*

		REMARKS
Professional men, mercantile, agents, bank managers, chiefs, surveyors, and any officer of the public service whose salary is not less than ₦1,000.00 a year	₦700.00	Approved based on Chief Judges order 2, 3, 4
Merchants, mercantile assistants and officers in the public service whose salary is ₦500.00 but less than ₦1,000.00	₦200.00 ₦100.00	Approved based on Chief Judges order 2, 3, 4
From... To...		
Auctioneers, master tradesmen, pilots, clerks and the like	₦200.00 ₦200.00	Approved based on Chief Judges order 2, 3, 4
From ... To...		
Officers of employees in the public service whose salary is less than ₦500.00	₦200.00 ₦200.00	Approved based on Chief Judges order 2, 3, 4
From... To...		

Artisans, journeymen, and the like	₦300.00	Approved based on Chief Judges order 2, 3, 4
Servants, labourers, canoe men and the like	₦100.00	Approved based on Chief Judges order 2, 3, 4
Women, according to station From... To...	₦100.00 ₦500.00	Approved based on Chief Judges order 2, 3, 4
<b>NOTES:</b> The travelling expenses of witnesses 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 costs and travelling expenses as if he were not in the public Fees, costs and expenses payable to an officer in the public service shall be paid into revenue unless otherwise ordered. The court shall have the authority to disallow in proper cases the payment of any of the allowances to witness aforesaid.		Approved based on Chief Judges order 2, 3, 4
<b>PART III - FEES PAYABLE IN APPEALS FROM THE DISTRICT COURTS</b> 1. On an application under subsection (2) of section 73 of the law or on filing 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. 2. In respect of any other matter or service the following fees shall be paid- 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; b) Where the matter or service is to be done or rendered in the High Court the same fees are payable in a case pending before this court subject to this qualification, namely, that where various fees are provided for the same matter or service the lowest rate shall be charged.		Approved based on Chief Judges order 2, 3, 4.

**SCHEDULE V**  
**Decree No. 21**  
**(30<sup>th</sup> September, 1998)**

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follow:		Commencement	REMARKS
1.	Notwithstanding anything contained in the Constitution of the Federal Republic of Nigeria 1979, as amended, or in any other enactment or law, the Federal Government shall be responsible for collecting the taxes and levies listed in Part I, Part II of the Schedule to this Decree, respectively.	Responsibility for collecting certain taxes and levies, etc	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
2.(1)	The Minister of Finance may, on the advice of the Joint Tax Board and by Order published in the Gazette, amend the Schedule of this Decree.	Assessment and Collection of taxes	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
2.(2)	No person, including a tax authority, shall mount a road block in any part of the Federation for the purpose of collecting any tax or levy.		Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
3	A person who: a) Collects or levies any tax or levy; or b) Mounts a road block or cause a road block to be mount for the purpose of collecting any tax or levy, in contravention of section 2 of this Decree, is guilty of an offence and liable on conviction to a fine of ₦50,000.00 or imprisonment for 3 years or both such fine and imprisonment.	Offence	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
4	----- ----- ----- ----- ----- ----- ----- ----- ----- ----- a) The Federal Board of Inland Revenue, the State Board of Internal Revenue or the Local Government Revenue Committee; or b) A Ministry, Government Department or any other Government body charged with responsibility for assessing or collecting the particular tax.	Interpretation  1993 No. 104	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
5	This Decree may be cited as the Taxes and Levies (Approved List Collection) Decree 1998.	Citation	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.

**SCHEDULE (Section I)**

	REMARKS
<p><b>PART I – TAXES TO BE COLLECTED BY THE FEDERAL GOVERNMENT</b></p> <ol style="list-style-type: none"> <li>1) Companies Income Tax</li> <li>2) Withholding Tax on Companies</li> <li>3) Petroleum Profit Tax</li> <li>4) Value Added Tax</li> <li>5) Education Tax</li> <li>6) Capital Gains Tax – Abuja and Corporate bodies.</li> <li>7) Stamp Duties of Corporate Entities</li> <li>8) Personal Income Tax in respect of: <ol style="list-style-type: none"> <li>i. Members of the Armed Forces of the Federation;</li> <li>ii. Members of Nigeria Police Force</li> </ol> </li> <li>iii. Residents of the Federal Capital Territory, Abuja and Staff of the Ministry of Foreign Affairs and non resident individuals</li> </ol>	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
<p><b>PART II – TAXES TO BE COLLECTED BY THE STATE GOVERNMENT</b></p> <ol style="list-style-type: none"> <li>1) Personal Income Tax in respect of: <ol style="list-style-type: none"> <li>a) Pay-As-You Earn (PAYE)</li> <li>b) Direct Taxation (Self Assessment)</li> </ol> </li> <li>2) Withholding tax (individuals only)</li> <li>3) Capital Gains Tax (individuals only)</li> <li>4) Stamp Duties of instruments executed by individuals</li> <li>5) Pools betting and lotteries, gaming and casino taxes</li> <li>6) Road taxes</li> <li>7) Business premises registration in respect of: <ol style="list-style-type: none"> <li>a) Urban areas are defined by each State, maximum of ₦10,000.00 for registration and ₦5,000.00 per annum for renewal of registration; and</li> <li>b) Rural areas: ₦2,000.00 for registration and ₦1,000.00 per annum for renewal of registration.</li> </ol> </li> <li>8) Development levy (individuals only) not more than ₦100.00 per annum on all taxable individuals.</li> <li>9) Naming of street registration fees in the State Capital</li> <li>10) Right or Occupancy fees on lands owned by the State Government in urban of the State.</li> <li>11) Market taxes and levies where State Finance is involved.</li> </ol>	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.

**SCHEDULE (Section I)**

	REMARKS
<p><b>PART I – TAXES TO BE COLLECTED BY THE FEDERAL GOVERNMENT</b></p> <ol style="list-style-type: none"> <li>1) Companies Income Tax</li> <li>2) Withholding Tax on Companies</li> <li>3) Petroleum Profit Tax</li> <li>4) Value Added Tax</li> <li>5) Education Tax</li> <li>6) Capital Gains Tax – Abuja and Corporate bodies.</li> <li>7) Stamp Duties of Corporate Entities</li> <li>8) Personal Income Tax in respect of: <ol style="list-style-type: none"> <li>i. Members of the Armed Forces of the Federation;</li> <li>ii. Members of Nigeria Police Force</li> </ol> </li> <li>iii. Residents of the Federal Capital Territory, Abuja and Staff of the Ministry of Foreign Affairs and non resident individuals</li> </ol>	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
<p><b>PART II – TAXES TO BE COLLECTED BY THE STATE GOVERNMENT</b></p> <ol style="list-style-type: none"> <li>1) Personal Income Tax in respect of: <ol style="list-style-type: none"> <li>a) Pay-As-You Earn (PAYE)</li> <li>b) Direct Taxation (Self Assessment)</li> </ol> </li> <li>2) Withholding tax (individuals only)</li> <li>3) Capital Gains Tax (individuals only)</li> <li>4) Stamp Duties of instruments executed by individuals</li> <li>5) Pools betting and lotteries, gaming and casino taxes</li> <li>6) Road taxes</li> <li>7) Business premises registration in respect of: <ol style="list-style-type: none"> <li>a) Urban areas are defined by each State, maximum of ₦10,000.00 for registration and ₦5,000.00 per annum for renewal of registration; and</li> <li>b) Rural areas: ₦2,000.00 for registration and ₦1,000.00 per annum for renewal of registration.</li> </ol> </li> <li>8) Development levy (individuals only) not more than ₦100.00 per annum on all taxable individuals.</li> <li>9) Naming of street registration fees in the State Capital</li> <li>10) Right or Occupancy fees on lands owned by the State Government in urban of the State.</li> <li>11) Market taxes and levies where State Finance is involved.</li> </ol>	Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.

<b>PART III - TAXES TO BE COLLECTED BY THE LOCAL GOVERNMENT</b>		Approved as part of Schedule to the Bill based on Tax and Levies regulations governing the country.
	<ol style="list-style-type: none"> <li>1. Shops and Kiosks Rates</li> <li>2. Tenements Rates</li> <li>3. On and Off Liquor License Fees</li> <li>4. Slaughter Slab Fees</li> <li>5. Marriage Birth and Death Registration Fees</li> <li>6. Naming Street Registration Fees, excluding any street in the State Capital</li> <li>7. Right of Occupancy fees on lands in rural areas, excluding those collectable by the Federal and State Governments</li> <li>8. Market/Motor Park fees (excluding State Capital)</li> <li>9. Motor Park levies</li> <li>10. Domestic Animal License fees</li> <li>11. Bicycle, Trunk, Canoe, Wheelbarrow and Cart Fees, other than a mechanically propelled truck.</li> <li>12. Cattle Tax payable by Cattle farmers only</li> <li>13. Merriment and Road Closure fees</li> <li>14. Radio and Television License Fees (other than radio and television transmitter)</li> <li>15. Vehicle radio license fees (to be imposed by the Local Government of the State in which the car is registered)</li> <li>16. Wrong Parking Charges</li> <li>17. Public Convenience, Sewage and Refuse Disposal Fees</li> <li>18. Customary Burial Ground permit fees</li> <li>19. Religious Places establishment Permit fees</li> <li>20. Signboard and Advertisement Permit Fees</li> </ol>	

**SCHEDULE VI**

**LETTER OF MULTIPLICITY OF TAXES FROM FEDERAL MINISTRY OF FINANCE  
 OFFICE OF THE HONOURABLE MINISTER  
 FEDERAL MINISTRY OF FINANCE  
 Office of the Honourable Minister**

**HMF/FMF/001**

**2<sup>nd</sup> April, 1997**

**Lt. Co. Aminu Isa Kontagora,**  
*Military Administrator,*  
*Government House,*  
*Makurdi, Benue State.*

Your Excellency,

**MULTIPLICITY OF TAXES**

In the 1997 Budget Speech the Head of State and Commander-in-Chief of the Armed Forces, **General Sani Abacha** directed The Joint Tax Board (JTB) to publish a list of all approved taxes and levies which can be legitimately collected by each tier of government. He also directed that no State or Local Government shall collect taxes outside the published list.

2. The Joint Tax Board (JTB) has met and after full discussion, the following taxes and levies have been submitted to the Head of State and Commander-in-Chief of the Armed Forces who has approved their publication.

**(A) Taxes by Federal Government:**

- 9) Companies Income Tax
- 10) Withholding Tax on Companies
- 11) Petroleum Profit Tax
- 12) Value Added Tax
- 13) Education Tax
- 14) Capital Gains Tax – Abuja and Corporate bodies.
- 15) Stamp Duties of Corporate Entities
- 16) Personal Income Tax in respect of:
  - i. Members of the Armed Forces of the Federation;
  - ii. Members of Nigeria Police Force
  - iii. Residents of the Federal Capital Territory, Abuja and
  - iv. Staff of the Ministry of Foreign Affairs and non-resident individuals

**(B) State Government Taxes:**

1. Personal Income Tax in respect of:
  - (a) Pay-As-You Earn (PAYE)
  - (b) Direct Taxation (Self Assessment)
  - (c) Withholding tax (individuals only)
2. Capital Gains Tax (individuals only)
3. Stamp Duties of instruments executed by individuals
4. Pools betting and lotteries, gaming and casino taxes
5. Road taxes
- Business premises registration in respect of:
  - (a) Urban areas are defined by each State, maximum of ₦10,000.00 for registration and ₦5,000.00 per annum for renewal of registration; and
  - (b) Rural areas: ₦2,000.00 for registration and ₦1,000.00 per annum for renewal of registration.
7. Development levy (individuals only) not more than ₦100.00 per annum on all taxable individuals.
8. Naming of street registration fees in the State Capital
9. Right of Occupancy fees on lands owned by the State Government in urban of the State.
10. Market taxes and levies where State Finance is involved.

**(C) Local Government Taxes:**

1. Shops and Kiosks Rates
2. Tenements Rates
3. On and Off Liquor License Fees
4. Slaughter Slab Fees
5. Marriage Birth and Death Registration Fees
6. Naming Street Registration Fees, excluding any street in the State Capital
7. Right of Occupancy fees on lands in rural areas, excluding those collectable by the Federal and State Governments
8. Market/Motor Park fees (excluding State Capital)
9. Domestic Animal License
10. Bicycle, Trunk, Canoe, Wheelbarrow and Cart Fees, other than a mechanically propelled truck.
11. Cattle Tax
12. Merriment and Road Closure fees
13. Radio and Television License Fees (other than radio and television transmitter) Vehicle radio license fees (to be imposed by the Local Government of the State in which the car is registered)
14. Wrong Parking Charges
15. Public Convenience, Sewage and Refuse Disposal Fees
16. Customary Burial Ground and Religious Places Permits
17. Signboard and Advertisement Permit Fees

3. With the publication of the list of taxes and levies collectible by each tier of Government, all forms of multiple taxes and levies in the country are abolished. Only the taxes and levies approved for the three tiers of government shall be imposed throughout the country.
4. No levy or tax should be imposed concurrently by more than one tier of Government in any State. The use of Armed Forces or Police for the purpose of tax collection should be discontinued. Where Police are to be used in the collection process it should be in accordance with the provisions of the law.
5. The machinery of tax collection does not involve the closure or sealing up of any business premises therefore such practice should be discontinued forthwith. The properties of incorporated companies cannot be distrained for the purpose of recovering Personal Income Tax without approval of the courts as stipulated by the Law. Such practice should also be discontinued.
6. It is now illegal for States and Local Government to mount road block for the collection of taxes and levies anywhere in the federation. Approval has been given to the Inspector General of Police to arrest any State or Local Government Officials found to be mounting road blocks for the purpose of tax and levy collection.
7. Companies deducting taxes in form of PAYE, Withholding Taxes, Capital Gains must pay such taxes to the relevant tax authorities within the stipulated time. The laws will be amended to impose stiff penalties for non compliance.
8. Banks and Registrars of Companies deducting Withholding taxes and Dividends, Interest, Fees etc must remit the Withholding Taxes so deducted to the relevant authorities at the same time that dividends, fees, interest, etc are paid to the shareholders or the beneficiaries as the case may be. The law will be amended to impose stiff penalties on registrars for non-compliance with the above directives.
9. The Head of State and Commander-in-Chief of the Armed Forces had directed that the above be brought to your attention that no State or Local Government should collect taxes outside the published list. I shall be grateful if you would instruct the state Internal Revenue Authorities as well as the Chairman of all Local Governments in your State to carry out the Head of State's directives.

**CHIEF (DR) ANTHONYA. ANIMON**

*Hon. Minister of Finance*



**SCHEDULE VII**

**ESTABLISHMENT, JURSDICTION AND PROCEDURE OF THE TAX APPEAL TRIBUNAL**

**1 ESTABLISHMENT OF THE TAX APPEAL TRIBUNAL**

Pursuant to section 49 of this law, the Governor may, by notice in the State Gazette, establish body of Tax Appeal Tribunal (hereinafter-refer to as "The Tribunal") to exercise the jurisdiction, powers and authority conferred under this schedule.

**2 COMPOSITION OF THE TRIBUNAL**

1 The Tax Appeal Tribunal shall consist of five members (hereinafter refer to as "Tax Appeal Commissioners"), appointed by the Governor none of whom shall be a public officer. The Tax appeal Tribunal shall be headed by the Chairman.

2 The Chairman shall preside at every sitting of the Tribunal and in his absence the members shall appoint one of them to be Chairman.

3 The Chairman of the Tribunal shall be a legal practitioner who has been so qualified to practice for a period of not less than fifteen years with cognate experience in tax legislation and tax matters.

4 The quorum at any sitting of the Tribunal shall be three members.

5 A person shall not be qualified for appointment as a tax Appeal Commissioner unless he is knowledgeable about the laws, regulations, norms, practices and operations of taxation in Nigeria as well as persons that have shown capacity in the management of trade or business or a retired public servant in tax administration.

6 The Chairman and members shall be paid emoluments, allowances and benefits as the Governor may approve.

**3 TERMS OF OFFICE**

(1) A tax Appeal Commissioner shall hold office for a term of three years, renewable for another term of three years only and no more, from the date on which he assumes his office or until he attains the age of 70 years whichever is earlier.

**4 RESIGNATION AND REMOVAL**

(1) A Tax Appeal Commissioner may by notice in writing under his hand addressed to the Governor resign his office:

Provided that the Tax Appeal Commissioner shall, unless he is permitted by the Governor to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor assumes his office or until the expiry of his term of office, whichever is earlier.

(2) A Tax Appeal Commissioner may be removed from office by the Governor on the ground of gross misconduct or incapacity after due inquiry has been made and the Tax Appeal Commissioner concerned has been informed of the reasons for his removal and given an opportunity of being heard in respect of the reasons.

**5 SECRETARY TO THE TRIBUNAL**

(1) The Governor shall designate a public officer to be the Secretary to the Tax Appeal Tribunal

and the official address of the Secretary shall be published in the State Gazette. The Secretary shall be responsible for;

- (a) Keeping records of the proceedings of the Tribunal;
- (b) be the head of the secretariat, responsible for;
  - (i) the day-to-day administration; and
  - (ii) the direction and control of all other employees of the Tribunal.

**6 OTHER STAFF OF THE TRIBUNAL**

- (1) The Governor shall appoint such other employees as he may deem necessary for the efficient performance of the functions of the tribunal and the remuneration of persons so employed shall be as stated in the state conditions of service.
- (2) It is declared that employment in the Tribunal shall be subject to the provisions of the Pension Reform Act and, accordingly, officers and employees of the service shall be entitled to pension and other retirement benefits as are prescribed under the Pension Reform Act.

**7 JURISDICTION OF THE TRIBUNAL/LEGAL PROCEEDINGS**

- (1) A taxable person being aggrieved by an assessment to income tax made upon him, having failed to agree with the Board in the manner provided in section 58(3) of the Personal Income Tax Act may appeal against the assessment upon giving notice as provided in section 7 (2) of this schedule within thirty days after the date of service of notice of the refusal of the Board to amend the assessment as desired.
- (2) A notice of appeal to be given under the provisions of this section shall be given in writing to the Board and shall set out the following:-
  - (a) the name and address of the appellant;
  - (b) the official number and the date of the relevant notice of assessment;
  - (c) the amount of the assessable, total or chargeable income and of the tax charged as shown by that notice and the year of assessment concerned;
  - (d) the precise grounds of appeal against the assessment;
  - (e) the address for service of any notice of other documents to be given to the appellant;
  - (f) the date on which the appellant was served with notice of refusal by the Board to amend the assessment as desired.
- (3) As soon as may be after receipt of notice of appeal, the secretary to the Tribunal (refer to in this law as "secretary") shall, having regard to the grounds of appeal therein, disclose and top any relevant provisions of this law, deliver a copy to the Board and the appeal shall be listed by the Secretary for hearing accordingly.
- (4) A notice of other documents to be given to the appeal Commissioners shall be addressed to the Secretary and be delivered at or sent by registered post to his official address.
- (5) A tax payer may discontinue an appeal by him under this section upon giving notice to the secretary in writing any time before the hearing of the Appeal.
- (6) Notwithstanding that notice of appeal against an assessment has been given by a tax payer under this section, the Board may revise the assessment in agreement with the tax payer, and on notice of the agreement being given in writing by the Board to the Secretary at any time before the hearing, the appeal shall be treated as being discontinued.
- (7) On the discontinuance of an appeal under the provisions of this section, the amount or revised

amount of the assessment, as the case may be, shall be deemed to have been agreed upon between the tax authority and the tax payer under the provisions of section 58(3) of the Personal Income Tax Act.

- 8(1) The Appeal Commissioner shall meet as often as may be necessary, to hear appeal in any town where an office of the Board is situated and, subject to the provisions of subsection (2) of this section at any such meeting:-
- (a) any three or more Appeal commissioners may hear and decided an appeal; and
  - (b) the Appeal Commissioners present shall elect one of their number to be the Chairman for the meeting.
- (2) An Appeal Commissioner who had a direct or indirect financial interest in a tax payer or being a relative of a person having such interest, and having knowledge thereof, shall, when any appeal by such tax payer is pending before the Tax Appeal Tribunals, declare such interest to the other Appeal Commissioners and give notice to the Board in writing of such interest or relationship, and he shall not sit at any meeting for the hearing of that appeal.
- (3) The provisions of subsection (2) above shall also apply where an Appeal Commissioner is a legal practitioner or an account and the tax payer is or has been a client of that Appeal Commissioner.
- (4) The Secretary shall give seven (7) clear working days' notice to the Board and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioners have fixed a date at the hearing.
- (5) All notices, precepts and documents other than decisions of the Appeal Commissioners may be signed under the hand of the Secretary.
- (6) All appeal before Appeal commissioners shall be held in camera.
- (7) A tax payer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal but if the intended by the tax payer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioner may adjourn the hearing to such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement.
- (8) The onus of providing that the assessment complained of is excessive shall be on the appellant.
- (9) At the hearing of an appeal, if the representative of the Board proves to the satisfaction of the Appeal Commissioners or the court hearing the appeal in the first instance that:-
- (a) the appellant has, contrary to section 44 of the Personal Income Act, for the year of assessment concerned, failed to prepare and deliver to the Board the statement mentioned in that subsection; or
  - (b) the appeal is frivolous or vexatious or is an abuse of the Appeal process; or
  - (c) it is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal commissioner or, as the case may be, the court may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Board before the day of the adjourned hearing an amount, on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.
- (10) If the appellant fails to comply with an order under section (9), the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to that assessment.

- (11) The Appeal commissioner may confirm, reduce, increase or annual the assessment or make such order thereon as they see fit.
- (12) The decision of the Appeal Commissioner shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Board by the Secretary, on a request made within three months of the decision.
- (13) Where, on hearing of an appeal:-
  - (a) no accounts, books or records relating to profits were produced by or on behalf of the appellant; or
  - (b) those accounts, books or records were so produced but the Appeal Commissioners rejected the same on the ground that it has been shown to their satisfaction that they were incomplete or unsatisfactory; or
  - (c) the appellant or his representative at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary to the Appeal commissioners without showing reasonable excuse; or
  - (d) the appellant or a person employed, whether confidentially or otherwise, by the applicant or his agent has refused to answer any question put to him by the Appeal Commissioners, without showing any reasonable cause; the Chairman of the Appeal Commissioners shall record particulars of the same in his written decision.
- (14) The Governor may make rules prescribing the procedure to be followed in the conduct of appeal by the appeal Commissioners.
  - 9 (1) Notice of the amount of the tax chargeable under the assessment as determined by the Appeal commissioners shall be served by the Board on the tax payer or on the person in whose name the tax payer is chargeable.
  - (2) Where the Tax chargeable on a tax taxpayer for a year of assessment, in accordance with a decision of the Appeal Commissioner, does not exceed **Twenty Thousand naira (N20,000.00)** no further appeal by the taxpayer shall lie from that decision except with the consent of the Board.
  - (3) Notwithstanding that a further appeal is pending, tax shall be paid in accordance with the decision of the appeal commissioners, within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section, and a proceeding may be taken for its recovery in accordance with the provisions of this law.
- 10(1) Subject to the provisions of section 9(2) of this schedule, a tax payer who, having appealed on him against an assessment made on him to the Appeal commissioners is aggrieved by the decision of the Appeal Commissioners, may appeal against the assessment and the decision to the High Court of the state, upon giving notice in writing to the Board within thirty days after the date on which the decision was given.
  - (2) Where no Tax Appeal Tribunals had been appointed with jurisdiction to hear an appeal of assessment made on a tax payer who is aggrieved by the assessment and has failed to agree with the Board in the manner provided in section 35(3) of this Law and section 58(3) of Personal Income Tax Act, such taxpayer may appeal against the assessment in to the High Court upon giving notice in writing to the Board within thirty days after the date of service of notice of the refusal by the Board to amend the assessment as desired.
  - (3) If the Board is dissatisfied with a decision of the appeal Commissioners, it may appeal against that decision to the High Court of the state upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.

- (4) Seven clear working days' of the date fixed for the hearing of the appeal shall, unless as rules made hereunder otherwise provide, be given to all parties thereto.
  - (5) The provisions of section 8 (7), (8) and (9) and that of section 7 (2) of this schedule shall apply to an appeal under this section with necessary modifications.
  - (6) All appeals shall be heard in chambers unless the judge shall, on the application of the taxpayer, otherwise direct.
  - (7) If on the hearing of an appeal from a decision of the Appeal Commissioners given under the provisions of section 7(2) of this schedule, a certified copy of that decision is produced before the High court and the decision contains a record by reference to:-
    - (a) paragraph (a) of section 8 (13) of this schedule, the High Court shall dismiss the appeal; or
    - (b) paragraph (b) of section 8 (13) of this schedule, the High court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having been incomplete or unsatisfactory, as the court may seem sufficient; or
    - (c) paragraph (c) or (d) of section 8 (13) of this schedule, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.
  - (8) Notwithstanding the provisions of section 68 of the Personal income tax Act, if in particular the judge, from information given at the hearing of the appeal, is of the opinion that the tax may not be removed, he may, on application being made by or on behalf of the Board, require the appellant to furnish within such time as may be specified, security for payment of the tax and if the security is not given within the time specified the tax assessed shall immediately become payable and recoverable.
  - (9) The cost of the appeal shall be at the discretion of the judge hearing the appeal and there shall be a sum fixed by the judge.
  - (10) The Chief Judge of the state may make rules providing for the method of tendering evidence before a judge on appeal, the conduct of the appeals and the procedure to be followed by a judge.
  - (11) An appeal against the decision of a Judge shall lie to the Court of Appeal.
    - (a) at the instance of the taxpayer, where the decision of the Judge is to the effect that the tax chargeable on the taxpayer for the relevant year of assessment exceeds **Fifty Thousand Naira (N50,000.00)**; and
    - (b) at the instance of or with the consent of the Board, in any other case provided that no cost shall be awarded against the taxpayer in an appeal instituted by the Board under this subsection unless the decision of the judge is to the effect mentioned in paragraph (a) of this subsection.
- 11(1) where no valid objection or appeal has been lodged within the time limited by section 7(1) of this schedule or due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made, or agreed to under the provisions of section 9 (3) of this schedule, and subsection 58 (3) of the Act determined under the proviso to that subsection or an 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.
- (2) If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this schedule, the provisions thereof relating to the recovery of tax, and to any penalty under section 58 of the 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 or of which has been agreed to by the Board or determined on an appeal against a refusal to admit that claim.

- (3) Nothing in section 58 of the Personal Income Tax Act shall prevent the Board from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the

**SCHEDULE VIII**  
**ESSENTIAL SERVICE PROVIDERS**

1. The provision of Section 6(d) of this law, notwithstanding, the following Ministries/Agencies are hereby classified as Essential Service Providers for the purpose of utilizing 75% of their Internal Revenue. The Institutions/Agencies are as follows:
- (a) Akperan Orshi College of Agriculture, Yandev
  - (b) College of Advance and Professional Studies, Makurdi
  - (c) College of Education, K/Ala
  - (d) College of Education, Oju
  - (e) Benue State Polytechnic, Ugbokolo
  - (f) Benue State University, Makurdi
  - (g) Benue State Environmental Sanitation Authority (BENSESA)
  - (h) Benue State Water Board
  - (i) Ministry of Health
  - (j) Teaching Hospital, Makurdi
  - (k) College of Health Sciences, Makurdi
  - (l) Radio Benue
  - (m) Benue State Sports Council
  - (n) Urban Development Board
  - (o) Benue State Examinations Board.
2. The balance of 25% of Revenue collected shall be remitted to the Board of Internal Revenue Service accordingly.