

INTERNAL AUDIT



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## *Benue State Notice No. 17*

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**A LAW TO MAKE PROVISIONS FOR THE REPEAL AND RE-ENACTMENT OF A LAW FOR THE ADMINISTRATION AND COLLECTION OF REVENUE DUE TO THE STATE AND LOCAL GOVERNMENT COUNCILS IN THE STATE: TO ESTABLISH THE RELEVANT ADMINISTRATIVE STRUCTURES AND FOR PURPOSES CONNECTED THEREWITH.**

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## BENUE STATE OF NIGERIA

No. 2, 2015

**A LAW TO MAKE PROVISIONS FOR THE REPEAL AND RE-ENACTMENT OF A LAW FOR THE ADMINISTRATION AND COLLECTION OF REVENUE DUE TO THE STATE AND LOCAL GOVERNMENT COUNCILS IN THE STATE: TO ESTABLISH THE RELEVANT ADMINISTRATIVE STRUCTURES AND FOR PURPOSES CONNECTED THEREWITH.**

| 10<sup>th</sup> April, 2015 |

Date of Commencement.

**BE IT ENACTED** by the House of Assembly of Benue State of Nigeria as follows:-

### **PART I: PRELIMINARY**

1. This Law may be cited as the State Internal Revenue **Administration** Law 2015, and shall come into force on the 10<sup>th</sup> Day of April, 2015.

Short Title and Commencement.

2.. In this Law-

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

Definition.

**"Board"** means the Benue State Board of Internal Revenue established under section 3 of this Law;

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

**"Chairman"** means the Chairman of the Board appointed pursuant to Section 4 (a) of this Law;

**"Commissioner"** means the Commissioner charged with the responsibility for matters relating to Finance and Commissioner appointed for that position in the Benue State Executive Council.

**"Consultants"** include accountants, legal practitioners or any other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountant of Nigeria or other relevant professional bodies in Nigeria, as the case may be;

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

"**Governor**" means the Governor of the State;

"**Government**" means the Government of Benue State and includes Local Government.

"**Member**" means a member of the Board appointed under this Law and includes the Chairman;

"**Ministry**" means the Ministry charged with responsibility for matters relating to Finance and any other Ministry of Government charged with any particular responsibility;

"**Officer**" means any person employed or deployed in the Services of the Internal Revenue Service;

"**Person**" includes a company or body corporate and any unincorporated body of persons;

"**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);

"**Revenue Collector**" means any authorized officer of the Internal Revenue Service or of a Local Government Committee;

"**State**" means Benue State of Nigeria;

"**Tax**" includes any duty, levy or revenue accruable to the Government in full or part under this Law, or any other enactment or Law;

"**Taxable Person**" includes an individual or body of individuals, family, corporate sole, trustee or executor or a person who carries out in a place an economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income there from by way of trade or business or person or agency of government acting in that capacity.

## PART II:

### ESTABLISHMENT, APPOINTMENT, COMPOSITION AND FUNCTIONS.

3 (1) There is established for the State a Board to be known as the Board of Internal Revenue (referred to in this Law as "**the Board**") whose operational arm shall be known as the State Internal Revenue Service (referred to in this Law as "**the Internal Revenue Service**).

*Establishment of the  
Internal Revenue*

(2) **The Board:-**

(a) shall be a body corporate with perpetual succession and a common seal and may sue or be sued in its own name;

(b) 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.

(3) The Board shall have such powers and duties as are conferred on it by this Law or by any other Law.

4 (1) Members of the Board shall be appointed by the Governor and shall comprise:-

(a) a Chairman who shall be:-

(i) appointed from a relevant and recognized professional body;

*Appointment and  
Composition.*

- (d) accounting for all amount so collected by it or any persons or body corporate including Ministries, Department and Agencies of Government from sources as prescribed in the schedule to this Law.
- (e) making recommendations, where appropriate, to Joint Tax Board on tax policy, tax reform, tax registration, tax treaties and exemptions as may be required from time to time;
- (f) appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
- (g) making recommendations to the Governor regarding the terms and conditions of employment and remuneration of staff of the Internal Revenue Service;
- (h) supervising 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) freezing and transferring funds from any Revenue accounts opened without authorization by any Ministries Department and Agencies to Consolidated Revenue account, and;
- (j) 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.

7. The Chairman of the Board shall:-

- (a) be the Chief Executive and accounting officer of the Internal Revenue Service; Office of the Chairman.
- (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 specified in section 5 and in his letter of appointment.

8. The Chairman, as the Chief Executive and Accounting Officer of the Internal Revenue Service, shall:-

- (a) keep proper accounting records, in accordance with standard accounting practice and financial regulations of the State in respect of:-
  - (i) all revenue and expenditure of the Internal Revenue Service;
  - (ii) all its assets, liabilities and other financial transactions; and
  - (iii) all other revenue collected by the Internal Revenue Service, including income on investment of the State,
- (b) prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and best practices; and
- (c) ensure that the available accounting records of the Internal Revenue Service are adequate, in line with financial regulation and prepared by a qualified personnel, who must be a member of a recognized professional body.

Functions of the  
Chairman.

9. (1) The Secretary to the Board shall be appointed by the Board in accordance with section 4 (1)(f) of this Law; 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 carry out such duties as the Chairman or the Board may direct.
10. (1) The Secretary shall summon a meeting of the Board whenever business requiring its attention warrants, or on the request of the Chairman or any three members. Meetings of the Board.
- (2) Any five members of the Board, one of who shall be the Chairman or a Director from the Board of Internal Revenue shall constitute a quorum. Quorum.
- (3) A majority decision of the members on any matter obtained by the Secretary in written correspondences shall be treated in all respects as though it were a decision of the Board in an actual meeting unless any member has requested the submission of the matter to such meeting.
11. Notwithstanding the provisions of Section 5 of this Law, the Chairman or a member of the Board shall cease to hold office if:- Removal of Members.
- (a) he resigns his appointment as member of the Board by notice, under his hand, addressed to the Governor; or he becomes of unsound mind;
  - (b) he becomes incapable of carrying on the functions of his office either arising from an infirmity, of mind or body;
  - (c) he is convicted of a felony or any offence involving dishonesty or corruption;
  - (d) the Governor is satisfied that it is not in the interest of the Service or the public for the person to continue in office and the Governor removes him from office or suspends him from office;
  - (e) he becomes bankrupt or makes a compromise with his creditors;
  - (f) he has been found guilty of a breach of the code of conduct or other serious misconduct in relation to his duties;
  - (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;
  - (h) in the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office.
12. (1) The Board shall be autonomous in the day-to-day running of the technical, professional and administrative affairs of the Internal Revenue Service. Powers of the Board.
- (2) The Board may appoint such other persons to be employees of the Service in 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.

- (3) The Board may, by notice in the Gazette of the State Government or in writing authorize any person within or outside Nigeria to:-
- (a) perform or exercise on behalf of the Board, any function, duty or power conferred on the Board; and
  - (b) receive any notice or other documents 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 practicing tax practitioners, chartered accountants and or legal practitioners as monitoring agents to collect and gather information on behalf of the Board to enhance its operation under this law, except as it relates to Income Tax Assessment, to do any act except the collection of revenue 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 Government.
- (6) The Board shall where it deems necessary, appoint and employ consultants, accountants, contractors or agents on behalf of all Ministries, Department and agencies (MDAs) to transact any business or to do any act required to be done under this law.
- (7) The Board shall have power to review and revise revenue rates and such review and revision shall not exceed 15% of the rates applicable in the preceding year of collection except with the approval of the State House of Assembly;
- (8) The power to appoint revenue consultants, contractors, accountants and agents shall subject to sub section 6 above, be exercised only by the Board to the exclusion of all other Ministries, Department and Agencies.
- (9) The Board shall have power to recommend to State Accountant General to give incentive to all Ministries, Departments and Agencies who collect Revenue in excess of the amount budgeted and such incentive shall not exceed 10% of excess Revenue collected and reconciled.
- 13.(1) Subject to the provisions of this Law, the Board may make regulations relating generally to the conditions of service of the staff and, in particular such regulations may provide for:
- (a) the appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Internal Revenue Service; and
  - (b) appeals by staff or employees against dismissal or other disciplinary

*Staff Regulations.*

measures, and until such regulations are made, any instrument relating to conditions of service in the public service of the State may be applicable, with such modifications as may be necessary, to the employees of the Service.

- (2) The staff regulations made under subsection (1) shall not have effect until approved by the Governor, and when so approved, they must be published in the State 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 determine.
- (3) If the Board thinks it expedient that any vacancy in the Internal 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, transfer or transfer of Service.
- (4) Employment in the Internal Revenue Service shall be subject to the provisions of the pension legislation for the time being in force in the State and accordingly, officers and employees of the Service shall be entitled to pension and other retirement benefits as are prescribed under the relevant Law.
- (5) The terms and conditions of service including remuneration, allowances, benefits and pension of the employees of the Internal Revenue Service shall be determined by the Board, subject to the approval of the Governor.

14(1) There shall be a Technical Committee of the Board referred to in this Law as "the Technical Committee" which comprises:-

*Establishment of  
Technical Committees  
of the Board*

- (a) the Chairman of the Board;
- (b) two (2) Directors appointed to the Board from within the Internal Revenue Service;
- (c) the Legal Adviser to the Board;
- (d) the representative of Ministry of Finance on the Board.

(2) The Technical Committee shall:-

- (a) have power to co-opt additional staff from within the Internal Revenue Service and persons from the private sector 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 as specified in this law
- (d) attend to such other matters as may be referred to it by the Board.

15(1) There shall be a Revenue Reconciliation Committee which shall comprise the following:

*Establishment of  
Reconciliation  
Committee.*

- (b) members of the Board;  
reimbursements to members of the Board or any committees set up by the Board for such expense as may be expressly authorized by the Board of Internal Revenue Service;
  - (c) all remunerations, allowance or other costs of employment of the staff of the Internal revenue Service;
  - (d) pensions and other retirement benefits payable under or pursuant to this Law or any other enactment;
  - (e) 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;
  - (f) investments, maintenance of utilities, staff promotion, training, research and similar activities;
  - (g) all other cost that may be necessary for the day to day operations of the Internal Revenue Service; and
  - (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.
18. The Internal Revenue Service shall cause to be prepared, not later than the 30<sup>th</sup> day of September of each year, an estimate of its income and expenditure for the succeeding year. *Estimates.*
19. The Internal Revenue Service shall cause proper accounts and records to be kept and such accounts shall, not later than three (3) months after the end of each year, be audited by an auditor appointed by the Board from the list of three auditors submitted to the Board in accordance with the guidelines supplied by the Auditor-General of the State. *Accounts and Audit.*
- 20(1) The Internal Revenue Service shall, not later than 30<sup>th</sup> of June in 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 etc.*
- (2) The Auditor-General shall within thirty (30) days on receipt of the report, present a copy of the report to the State House of Assembly.
- 21(1) The Internal Revenue Service 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. *Power to accept gifts.*
- (2) The Internal Revenue Service shall not accept any gift if the conditions attached to it are inconsistent with its functions.
22. The Internal Revenue Service may, with the approval of the Governor, borrow by way of loan, overdraft or otherwise from any source such sum as it may require for the performance of its functions and meeting its obligations under this Law "provided the amount borrowed is in line with the approved Central Bank of Nigeria lending rate". *Power to borrow.*



23. (1) After proper auditing, the Internal Revenue Service shall refund to tax payer such 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.
- (3) The refund shall be made within thirty (30) days of the decision of the Internal Revenue Service made pursuant to subsection (2) of this Section, with the option of setting off the amount due against future tax.

*Refund to Tax  
payers*

### PART III: ADMINISTRATIVE PROVISIONS

24. The Internal Revenue Service shall have power to:-
- (a) Assess all persons chargeable with tax in Benue State;
  - (b) collect, recover and pay to the consolidated revenue fund any revenue, tax or levy due to the State under this Law or any other enactment;
  - (c) enforce payment of due taxes;
  - (d) in collaboration with the relevant Ministries, Department and Agencies, review the tax regime and promote the application of tax revenues to stimulate economic activities and development;
  - (e) in collaboration with the relevant law enforcement agencies, carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with the provisions of this or any other relevant enactment;
  - (f) make a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters;
  - (g) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
  - (h) adopt measures which include compliance, enforcement and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detention and prevention of non-compliance;
  - (i) collaborate and facilitate rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;
  - (j) undertake exchange of personnel or other experts with complementary agencies for purposes of comparative experience and capacity building;
  - (k) establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the persons involved;
  - (l) provide and maintain access to 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;
  - (m) maintain database, statistics, records and reports on person, organizations, proceeds, properties, documents or other items of asset relating to tax waivers, fraud or evasion;
  - (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 on appropriate intervention and

*Powers and  
Functions of  
the Internal  
Revenue Service.*

- preventive measures;
- (o) collate and keep under review all policies of the State government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
  - (p) maintain a liaison with the office of the Attorney-General of the State, all government, security and law enforcement agencies and such other financial and supervisory institutions in the enforcement and eradication of tax related offences;
  - (q) issue tax payment identification number to every person taxable in the State;
  - (r) in collaboration with Ministries, Departments and Agencies and the Revenue Committee review the taxes, rates, and levies to be collected, in each fiscal year in the State and publish same in the state gazette on or before 1<sup>st</sup> of January each year.
  - (s) from time to time specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law or any other enactment;
  - (t) carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State; and
  - (u) 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.

25.(1) There is established for each Local Government Area of the State a Committee to be known as the Local Government Revenue Committee (referred to in this Law as the "Revenue Committee").

*Establishment of Local Revenue Committee.*

(2) The Revenue Committee shall comprise of the following:-

- (a) a person to be appointed by the Local Government Council, not being a political appointee or public officer from within the Local Government Council and who shall be versed in revenue matters shall be the Chairman;
- (b) three heads of departments of the Local Government Council namely Legal, Treasury and any other Department;
- (c) a member of the public not being a member of the Council who is vast in revenue matters to be nominated by the Legislative Council.

(3) All appointments made pursuant to this Section shall be subject to the approval of the Legislative Council.

26.(1) The Revenue Committee shall be responsible for the assessment and supervision of the collection of all taxes, fines, rates, charges or other revenue under its jurisdiction and shall keep records of all amounts so collected subject to the financial memorandum and guidelines on Local Government Administration.

*Function of the Revenue Committee*

- (2) The Revenue Committee shall be responsible for the day-to-day administration and supervision of the Department or personnel responsible for the collection of all taxes, fines rates, charges or other revenue under its jurisdiction.
27. There is established for Benue State a Joint State Revenue Committee which shall comprise- *Establishment of Joint State Revenue Committee.*
- (a) the Chairman of the State internal Revenue Service as the Chairman;
  - (b) the Chairman of each Local Government Revenue Committee in the State;
  - (c) a representative of the State Ministry/Bureau for local Government Affairs not below the rank of a Director;
  - (d) the Secretary of the Committee, who shall be a staff of the State Internal Revenue Service; and
  - (e) the legal adviser of the state Internal Revenue Service.
28. 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 Councils;
  - (c) enlighten members of the public generally on State and Local Government revenue matters;
  - (d) consider relevant resolutions of the Joint Tax Board for implementation in Benue State; and
  - (e) advise the Joint Tax Board and the State and Local Governments on revenue matters;
  - (f) hold a joint monthly Revenue reconciliation meeting between the state and all Local Governments.
- 29(1) Jurisdiction arising from the provisions of this law and other revenue related matters is hereby conferred on the State High court. *Jurisdiction.*
- (2) The hearing of matters arising from the provisions of this law and other revenue related matters shall be given accelerated hearing with a view to their expeditious determination.
- (3) The Chief Judge of the State may where necessary designate certain High Courts within the State as special revenue courts to expeditiously determine matters arising from the provisions of this law and other related revenue matters.
- 30 The production by a revenue collector of an identity card, certificate or warrant- *Identification of Revenue Collector.*
- (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 evidence of authority for the purpose of this Law.

31. Except as otherwise provided in any Law, revenue due to any authority in Benue State shall be payable by cash, bank draft, electronic debit or credit card, or money transfer into any of the banks designated by the Board or the Chairman of the relevant Local Government Council entitled to receive such revenues. *Mode of Payment of Revenue.*
- 32(1) If any person disputes an assessment, he may apply to the Board, 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 (30) days from the date of service of the notice of the assessment. *Objection to Tax Assessment.*
- (2) On receipt of a notice of objection, the Board may require the person giving that notice 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 Service on oath or otherwise.
- (3) In the event of any person who has objection to an assessment agreeing with the Board 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.
- (4) If an application for revision under the provisions of this Section fails to agree with the Board on the amount of the tax chargeable, the Board shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Board 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 requisite, 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.
33. No assessment, warrant, notice or other proceeding 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 by want of form, mistake, defect or omission if the same is in substantial conformity with this Law or other applicable law and if the person charged or intended to be charged or affected by it is designated therein to common intent and understanding. *Errors and Defects in Assessment and Notice.*
- 34(1) 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. *Administration of Tax Laws.*
- (2) The Internal Revenue Service may, with the approval of the Governor by instrument published in the State gazette, appoint any Ministry, Department or Agency to collect revenue pursuant to its power under subsection (1) of this Section.

- 36(1) The Board may issue tax clearance certificate to any person within two (2) weeks of receipt of an application if- *Issuance of Tax Clearance Certificate.*
- (a) the board is of the opinion that:
    - (i) taxes or levies assessed on a person or his income or property for three (3) years collectible by the Board as the revenue of the State has been fully paid; or
    - (ii) no such tax or levy is due on the person or on his income or property;
    - (iii) the person is not liable to tax for any of those three (3) years;
    - (iv) the person is liable to produce evidence that he paid withholding tax/pay-as-you earn 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;
  - (b) that payment of income tax for the current year shall not be made a condition for the issuance of certificate unless the applicant is leaving the State finally.
- (2) The 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 status is required.
- (3) 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 deduction collected by him on behalf of the State Government, no tax clearance may be issued to that person.
- (4) The Board may decline to issue tax clearance certificate but it shall within two (2) weeks of receipt of the application give reason for the denial.
- (5) (a) A Ministry, Department or Agency or official of the State Government, or any Local Government Council official; or any corporate body, statutory authority or person empowered in that regard by this or any other law shall demand tax clearance certificate for the three (3) years immediately preceding the current year of assessment as precondition for transacting any business, including but not limited to the following-
- (i) application for Governor's consent to real property transaction;
  - (ii) application for certificate of occupancy;
  - (iii) application for registration as a-contractor;
  - (iv) application for award of contracts by government, its agencies and registered companies;

- (v) application for approval of building plans;
  - (vi) application for any government license or permit;
  - (vii) any application relating to the establishment or conduct of business;
  - (viii) application for the State Government loan for housing, business or any other purposes;
  - (ix) registration for motor vehicles
  - (x) registration for distributorship;
  - (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 registration of a limited partnership;
  - (xiii) application for allocation of market stalls;
  - (xiv) appointment or election into public office; and
  - (xv) any other application or process for which tax clearance certificate is required under the provisions of this Law, Section 85 of the Personal Income Tax Act.
- (b) without prejudice to the provisions of the Stamp Duties Act and the Registration of Titles Law, appropriate authority shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be;
- (c) The Chairman of the Board is empowered to prescribe by Notice in the State Gazette other purposes for which Tax Clearance Certificate may be required.
- (6) A Tax Clearance Certificate must contain the following information relating to each of the three (3) years immediately preceding the current year of assessment-
- (a) chargeable income holder;
  - (b) tax payable;
  - (c) tax paid; and
  - (d) tax outstanding.

Where no tax is due from the holder or on his income or property the certificate shall contain a statement to that effect.

- (7) The Board shall be the sole authority to issue Tax Clearance Certificate under this Law, but it may exercise its powers by employing the services of any person or company, 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 Board shall request from the taxpayer all details that are necessary to keep the data accurate and up to date;
  - (c) the Board 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 secure 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 purposes of verifying his tax clearance status;
  - (f) the Board shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person;
  - (g) The Board shall ensure that the taxpayer's data on the card are kept confidential to the same extent as their ordinary tax records; and 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;
  - (h) The Board shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.
- (8) The cardholder shall upon application, be advised as to-
- (a) confidentiality of the information supplied;
  - (b) fees or charges for reissuing a lost card;
  - (c) complaint handling procedure; and
  - (d) procedure for review of personal data.
- (9) The Board shall have powers to make such other regulations as it may consider necessary for effective implementation of the Electronic Tax Clearance Certificate scheme in the State.

- 37.(1) An authorized officer of the Internal Revenue Service shall between the hours of 9am to 6pm, 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 person whatsoever, for the purpose of inspecting any books, or documents including those stored or maintained on computers, or on digital, magnetic, optical, or electronic media, and any property, for the purpose of collecting any tax under any of the relevant enactment or for the purpose of carrying out any other functions lawfully conferred on the Internal Revenue Service, or considered likely to provide any information otherwise required for the purpose of any of those enactment or any of those functions and may, without fee or reward, make any extract from or copies of any such books or documents.
- (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 or 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 or court proceedings.

*Powers to Assess  
Land, Buildings,  
Books and Documents.*

- (3) Where the Internal Revenue Service is able to obtain, in place of taking physical possession of such equipment computer or stored 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.
- (4) The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer shall-
- (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.
- (5) 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.
- (6) If the Chairman of the Internal Revenue Service, on written application, is satisfied that the exercise by an authorized officer of his or her 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.
- (7) Every authorization issued under subsection (6) of this Section shall-
- (a) be in the form prescribed by the Chairman; and
  - (b) be directed to a named officer of the Internal Revenue Service; and
  - (c) be valid for a period of three (3) months from the date of its issue or such lesser period as the Chairman considers appropriate; and
  - (d) notwithstanding (b) and (c) above, be renewable by the Chairman on application.
- (8) Every officer exercising the power of entry conferred by an authorization issued under subsection (6) of this Section shall produce the written authorization and evidence of identity-
- (a) on first entering the private dwelling; and
  - (b) subsequently when he is reasonably required to do so.
- 38(1) An officer of the Internal Revenue Service authorized by the Chairman, may remove books or documents accessed under Section 37 to make copies, *Powers to remove Books and Documents.*
- (2) After copies have being made, the books and documents so removed must be returned as soon as practicable.
- (3) A copy of a book or document or digital evidence certified by or on behalf of the Chairman is admissible in evidence in court as if it were the original;



chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

42. (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 short levied or erroneously repaid, the person who should have paid the amount short levied or to whom the repayment has erroneously been made shall on demand by the proper officer, pay the amount short levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short levied or erroneously repaid were liable.
43. (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.
- (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 for purposes of further investigation or prosecution.
44. (1) The Internal Revenue Service may co-opt the assistance and co-operation of law enforcement agency in the discharge of its duties under this Law. *Power to Co-opt.*
- (2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distress and the levying of distress.
45. (1) Any tax officer armed with the warrant issued by a Judge of the State High Court and accompanied by a number of law enforcement officers as shall be determined by the Chairman may-
- (a) enter any premises covered by such warrant and search for, seize and take possession of any book, 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 *Power to Enter, Inspect and seize*

- 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;
  - (f) remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.
- (2) No person shall be bodily searched under this Section except by a person of the same gender.
- 46(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 pay reward.*
- (2) The identity of the person who gave information to the Internal Revenue Service shall be kept confidential and any current or former member of the Internal Revenue Service or Board that discloses the identity of such person shall be dealt with in accordance with the provisions of Section 48 of this Law with regard to confidential information.
47. An officer of the Internal Revenue Service or of any other tax authority in the State shall not be liable in any civil action or proceeding for any act or omission done by him in the performance of his duties or exercise of the powers conferred upon him under this or any other Law. *Immunity from action.*
- 48.(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.*
- (2) Except as otherwise provided under this Law 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 of the State Government 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 (N200,000.00) or to imprisonment of three (3) years or both.
- 49.(1) A Tax Appeal Tribunal is established as provided for in the seventh schedule of this Law. *Establishment of Tax Appeal Tribunal.*
- (2) The Tribunal shall have power to settle disputes arising from the operations of this law and under the schedules.
- PART IV: OFFENCES AND PENALTIES**
50. Any person obliged to deduct any tax under this Law or any other applicable Law, fails to deduct or having deducted, fails to pay to the Internal Revenue Service within seven *Failure to deduct or remit Tax.*

(7) days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty of an offence and shall be liable to pay the tax withheld or not remitted in addition to a penalty of 10 per cent of the tax withheld or not remitted per annum and interest at the prevailing commercial lending rate.

51. Unless otherwise provided in this Law or in any other revenue Law applicable in the State, any person who fails to pay in full any tax, levy, rate, charge or other revenue due to the State or a Local Government Authority is guilty of an offence and shall be liable upon conviction to-

*Failure to pay  
Due, Taxes,  
Levies or Rates.*

- (a) a fine of 1% of the total amount of revenue which was due and payable, for each day of default; and
- (b) imprisonment for twelve (12) months.

52. Any person who:-

- (a) obstructs, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or
- (b) does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distress; or
- (c) rescues, damages or destroys anything so liable to seizure, removal or distress or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distress; or
- (d) prevent the arrest of any 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 three (3) years or both

*Obstruction.*

53. (1) Any person who:

- (a) makes, signs or causes to be made or signed, delivers or causes to be delivered to the Internal Revenue Service or any officer of Internal Revenue Service, any declaration, notice, certificate or other document whatsoever;
- (b) makes any statement in answer to any question or inquiry put to him by an officer which he 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.

*Untrue  
declaration.*

(2) Whereby 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 a 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 (₦200,000.00) and 100 percent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of three (3) years or both.

**54.(1) Any person who**

- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any Law being administered by the Board or the Internal Revenue Service;
- (b) knowingly accepts, receives or uses any documents so counterfeited or falsified;
- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initial or other mark of, or used by, any officer for the verification or such a purpose relating to tax;
- (e) being an employee of the Internal Revenue Service initiates, connives or a participates in the commission of any of the offences in paragraph (a) to (d) of this Section commits an offence and shall be liable on conviction to a fine of five hundred thousand naira (500,000.00) or to imprisonment for a term of three (3) years or both.

*Counterfeiting Document etc.*

55. Any person appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who
- (a) demands from any company an amount in excess of the authorized assessment of the tax;
- (b) withholds for his own use or otherwise any person of the amount of tax, collected;
- (c) renders a false return, whether orally or in writing of the amount of tax collected received by him;
- or
- (d) defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Internal Revenue Service;
- (e) steals or misuses service documents;
- (f) compromises on the assessment or collection of any taxes, commits an offence and shall be liable on conviction to a fine equivalent to 200 percent of the sum in question or to imprisonment for a term of three (3) years or both.

*Penalties for Offences by authorized and unauthorized persons.*

56. (1) Any person who, in commission of any offence against this Law is armed with any offensive weapon, shall be liable on conviction to imprisonment for a term of five (5) years.
- (2) Any person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Internal Revenue Service in the performance of his functions under this Law, commits an offence shall be liable on conviction to imprisonment for a term of ten (10) years.

*Penalties where Offenders are armed.*

57. 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 (1) year.

*Connivance to Contravene any provision of this Law.*

- 58.(1) Any person 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 Local Government Council shall be guilty of an offence and be liable on conviction to a fine of two hundred and fifty thousand naira (N250,000.00) or imprisonment for three (3) years or both and any amount collected by him shall be forfeited to the State Government or relevant Local Government Authority. *Impersonation as Revenue Collector.*
- (2) If for the purpose of obtaining admission to any building or other places of 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 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 (N 100,000. 00) or to imprisonment for a term of two (2) years.
- 59.(1) Any criminal proceedings for an offence under this Law shall be instituted by or with the consent of the Attorney-General of Benue State. *Prosecution.*
- 60.(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 Offence.*
- (2) The internal Revenue Service shall issue a treasury receipt for any money received under subsection (1) of this Section.
- 61.(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 (N50,000.00) or imprisonment for a term not exceeding two (2) years or both. *Penalty.*
- (2) Where an offence under this Law is committed by a body corporate firm or other association of individuals-
- (a) every Director, manager, secretary or other similar officer of the body corporate; or
- (b) every partner of the firm; or
- (c) every person concerned in the management of the association; or
- (d) 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 proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.
- 62.(1) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the profits or terms of profits of any individual or Company, as secret and confidential. *Official Secrecy and Confidentiality*

- (2) Every person having in possession of or control over any document, information, returns of assessment list or copies of such list relating to the 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 or copies to any other person:-  
(a) other than a person to whom he is authorized by the Chairman to communicate it;  
(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 maybe necessary in order to institute a prosecution, or in the course of a 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 the allowance of relief from income tax in respect of the payment of 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 of such facts as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.
- (5) Where an agreement or arrangement with any other country with respect to 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 to the authorized officers of the Government of such country.
63. (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: Provided that the Governor shall not give any direction, 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.
- (2) In any proceeding whether civil or criminal under this Law or any of the Laws administered by the Board, any act, matter or thing done by the Internal Revenue Service or the Board in pursuance of the said Laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in accordance with any direction, given by the Governor.

*Board to be subject  
to general direction  
of the Governor.*

- 64.(1) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or by an officer authorized generally or specified in that behalf by the Board. *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 officer 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 of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the powers vested on the Board under this Law.
65. Anything done or required to be done 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 signed under the hand of the Chairman or an officer who has been authorized by the Board to do so. *Signature of the Chairman*
- 66.(1) If any officer of the Internal Revenue Service whether still or not in its employment- *Impositioning of Surcharges..*
- (a) is or was responsible for any improper payment of money from the fund of the Internal Revenue Service or for any payment of such money which is not duly documented;
- (b) fails or has failed to keep proper accounts or records;
- (c) has failed to make any payment, or is responsible for any delay in the payment of moneys for 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;
- (d) and if a satisfactory explanation is not furnished to the Internal Revenue Service within a period specified by the Board, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts of records, or failure to make payment, or delay in making payment, the Internal Revenue Service may surcharge the said officer such sum as it deems fit.
- (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 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, the Board shall at once inform the Chairman of such withdrawal.
- (4) 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 used 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.
- 67(1) 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 of Suit against the Internal Revenue etc.*
- (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 (3) months after the act, neglect or default complained of; or
  - (b) in the case of a continuation of damage or injury, within six (6) months next after the ceasing thereof.
- (3) No suit shall be commenced against the Board, 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 (1) 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.
- (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.
- (5) No account of the board or Internal Revenue Service shall be garnished or attached in the execution of the judgment where the board is not a party to the suit resulting to the said judgment.
- (6) Any person or authority that contravenes the provision of sub section (5) above, commits an offence and shall be liable on conviction to refund monies taken and shall further be liable on conviction to a fine of five hundred thousand naira (₦500,000.00) or imprisonment for a term of ten years or both.



- (7) All Revenue/funds generated by **Ministries, Department and Agencies** (including state Internal Revenue Service) shall not be deemed to belong to the Benue State Government until such revenue/funds are paid into the consolidated revenue account of the Benue state Government.
68. 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 Documents.*
- 69.(1) In any action or suit against the Internal Revenue Service, no execution or attachment process in the nature thereof shall be issued against the Internal Revenue Service unless not less than three (3) months of the intention to execute or attach has been given to the Internal Revenue Service. *Registration on execution against Property of the Internal Revenue.*
- (2) 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 given, be paid from the fund of the Internal Revenue Service.
- 70 A member of the Board, the Chairman or any officer or employee of the Internal Revenue Service shall be indemnified out of the fund/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 a Chairman or member of the Board or officer or other employee of the Internal Revenue Service. *Indemnity.*
- PART V: MISCELLANEOUS**
71. The Commissioner of Finance may give to the Chairman such directives relating generally to matters of policy with regard to the exercise of its or 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. *Directive by the Commissioner of Finance.*
72. The Board may with the approval of the Commissioner of Finance, make regulations for carrying into effect the provisions of this law and for due administration of its provisions and may in particular make regulations to-
- (a) prescribe the forms for returns and other information required under this Law or any other Law;
  - (b) prescribe the procedure for obtaining any information required under this Law or any other Law; and
  - (c) for any other incidental matters
- 73.(1) Notwithstanding anything to the contrary in this Law, any Director, employee, staff or officer who immediately before the commencement of this Law held office in the State Board of Internal Revenue Service (including the State Internal Revenue Service) referred to in this Law as "the former Board" existing immediately before the *Savings and Transitional Provisions relating to Staff or Employee.*

commencement of this Law and who has been made an officer of employment by the Internal Revenue Service, shall be deemed to have been transferred to the Internal Revenue Service established under this Law on terms and conditions not less favourable than those obtaining immediately before the commencement of this Law, and service or employment in the Internal Revenue Service established under this Law for purposes of pension.

- (2) Every director, Employee, Staff or Officer transferred into the Internal Revenue Service by virtue of subsection (1) of this Section shall notify the Internal Revenue Service established under this Law in writing within sixty (60) days after the commencement of this Law or after he receives an offer of appointment from the new Board (which ever is later) of his acceptance and any director, employee, staff or officer who fails to notify the Internal Revenue Service shall be deemed to have rejected the offer.
- (3) Upon coming into effect of this law, Any director, employee, staff or officer referred to in subsection (2) is deemed to be an employee of Internal Revenue Service established under this Law provided that staff who do not accept to be staff of Internal revenue Service establish by this law shall cease to be staff of the Board
- (4) An employee who is not transferred or who refuses the transfer or a job offer made by the Board established under this Law, as specified in subsection (1) of this Section, shall be transferred to the Office of the Head of Service of the State for redeployment in the Civil Service within the time specified in subsection (2) of this Section.

74.(1) There shall be vested in the Board all assets, funds, resources and other movable property which immediately before the commencement of this Law were vested in the former Board existing immediately before the commencement of this Law. *Existing Properties and Assets.*

- (2) All rights, interests, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, 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) shall be of the same force and effect as the Board or the Internal Revenue Service established under this Law and shall be enforceable as if, the board 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 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 against the former Board.

- (5) Any proceeding pending or existing immediately before the commencement of this Law against the former Board in respect of any rights, interests, obligations or liability of the former Board may be continued or be commenced and the determination of a court of law, tribunal or other authority may be enforced by or against the Board of Internal Revenue.
- (6) Any regulations, orders, bye-laws or notices made or issued or deemed to be made or issued by or for the purposes of the former Board existing immediately before the commencement of this Law shall be deemed to have been made or issued by or for the purposes of the Board and shall continue in force until revoked or amended subject to such modifications and may be applicable to the Board established under this Law.
75. As from the commencement of this Law, the Chairman of the former Board shall be deemed to have been transferred to the Board established under this Law in same capacity. *Continuation of Service of Chairman.*
- 76.(1) Any disciplinary proceeding pending or existing against any employee of the State Government who has opted into the service of the former Board 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.
- 77.(1) The administration and control of all rights, obligations and liabilities that were under the administration and control of the former Board 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 this Law under the administration or administrative responsibility of the former Board or its agencies or bodies for the purposes of that former Board are hereby transferred to the Board established under this Law.
- (3) All orders, rules, regulations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permits, registrations, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Chairman of the former Board 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 chairman or an employee of the Internal Revenue Service as the case may be, until they expire or are repealed, replaced, reassembled or altered.
- (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 has

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.

78 (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 Personal Income Tax Act, as amended.

*Relevance of other Laws.  
No.20 of 2011.*

(2) If the provisions of any other state law for the charging and collection of other revenue are inconsistent with the provisions of this law, the provisions of this law shall prevail and the provisions of the other law shall, to the extent of the inconsistency be void.

79. (1) The Board of Internal Revenue Law 2010 is hereby repealed.

*Repeal of No.46 Internal  
Revenue Law, 2010, and  
Sections of Local  
Government Law 2007.*

(2) The provisions of section 46 (i) and 95 – 139 on rates in Local Government Law are hereby repealed.

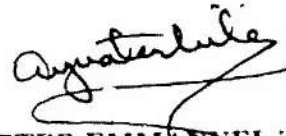
80. Notwithstanding the provision of section 79 of this Law, all actions or things done pursuant to the provisions of the repealed Internal Revenue Service Law are hereby saved.

*Savings.*

This printed impression has been carefully compared by me with the Bill which was passed by the State Legislature and is a true and correctly printed copy of the said Bill.

  
TORESE AGENA, PhD  
*Clerk of the House.*

This impression is hereby endorsed by me as correct

  
HON. BARRISTER EMMANUEL TERHILE AYUA  
*Speaker.*

I ASSENT/WITHHOLD ASSENT THIS *10th* DAY OF *April* 2015

  
RT. HON. GABRIEL TORWUA SUSWAM, PhD, CON  
EXECUTIVE GOVERNOR  
BENUE STATE

## BENUE STATE, NIGERIA

## PART VI: SCHEDULES (Section 6(D))

## SCHEDULE I

## LOCAL GOVERNMENT TAXES AND LEVIES

## TAXIES AND LEVIES TO BE COLLECTED BY THE LOCAL GOVERNMENT

I.	Shops and Kiosks Rates:	Old Rate (₦)	New Rate (₦)	
	i. Daily Squatters Fee	20.00	40.00	Daily
	ii. Kiosk	500.00	1,000.00	Per year
	iii. Open Store	500.00	1,000.00	Per year
	iv. Lock up Store/Shop	700.00	1,400.00	Per year
	v. Mini Market	800.00	1,600.00	Per year
	vi. Super market	2,000.00	4,000.00	Per year
2.	<b>Tenements Rates: Makurdi/ Otukpo/Gboko Urban Areas</b>	The rating valuation is calculated using two methods i.e. Rental Method or Depreciated Replacement Cost Method (DRC).		
	<b>1. Residential Properties Rents Per Annum</b>	<b>RANGE</b>		Per Annum
	i. 5 Bedroom Bungalow	250,000.00 - 300,000.00		-do-
	ii. 4 Bedroom Bungalow	200,000.00 - 250,000.00		-do-
	iii. 3 Bedroom Bungalow	150,000.00 - 200,000.00		-do-
	iv. 2 Bedroom Bungalow	100,000.00 - 150,000.00		-do-
	v. 1 Bedroom Bungalow	50,000.00 - 80,000.00		-do-
	vi. 1 Room Tenement	6,000.00 - 18,000.00		Per m <sup>2</sup>
	vii. Shops/Offices	7,000.00 - 9,000.00		-do-
	viii. Maisonnets/Duplex	45,000.00 - 65,000.00		-do-
	2. Schools	20,000.00 - 60,000.00		-do-
	3. Industries/Companies	50,000.00 - 80,000.00		-do-
	4. Hospitals	25,000.00 - 65,000.00		-do-
	5. Banks	50,000.00 - 70,000.00		-do-
	6. Hotels	45,000.00 - 65,000.00		-do-
	7. Motor Parks			-do-
	a. Paved Area	2,500.00 - 4,500.00		-do-
	b. Buildings	20,000.00 - 65,000.00		
	8. Filling Stations	To be determined by number of service pumps, tanks, etc.		
	9. Other Urban Areas	50% of No.1 then 75% of No. 2-8.		
3.	<b>On and Off Liquor License Fees:</b>			
	i. On and off License	500.00	1,000.00	Per year
	ii. Wholesale Liquor License	3,000.00	6,000.00	Per year
	iii. Native Wine and Spirit	300.00	600.00	Per year
4.	<b>Slaughter Slab Fees:</b>			
	i. Cow	150.00	300.00	Per head
	ii. Camel	150.00	300.00	Per head
	iii. Goats/Sheep/Pigs	100.00	200.00	Per head
	iv. Abattoir License Fee	5,000.00	10,000.00	Per Annum
5.	<b>Marriage Birth and Death Registration Fee:</b>			
	i. Marriage - Customary	500.00	1,000.00	Per Marriage
	ii. Marriage - Registry	500.00	1,000.00	Per Marriage
	iii. Registration of Birth	200.00	400.00	Per Birth
	iv. Registration of Death	200.00	400.00	Per death
6.	<b>Naming Street Registration Fees:</b>	7,000.00	14,000.00	Per Street
7.	<b>Motor Park Levies:</b>	100.00	200.00	Daily
8.	<b>Domestic Animal License Fees;</b>			
	i. Dogs (Per head)	100.00	200.00	Per year
	ii. Cats (Per head)	100.00	200.00	Per year
	iii. Camel (Per head)	200.00	400.00	Per year
	iv. Horse (Per head)	200.00	400.00	Per year
	v. Goats/Sheep & Pigs	100.00	200.00	Per year
9.	<b>Bicycle, Trunk, Canoe, Wheelbarrow and Cart Fees, other than a mechanically propelled truck:</b>			
	i. Wheelbarrow	200.00	400.00	Per year
	ii. Bicycle	200.00	400.00	Per year
	iii. Manual Trucks/Carts	200.00	400.00	Per year
	iv. Mini Canoe-Manual	700.00	1,400.00	Per year
	v. Passenger Canoe	700.00	1,400.00	Per year
	vi. Goods Canoe	700.00	1,400.00	Per year

10.	i.	Cattle fee per head (Jangali)	500.00	1,000.00	Per year
	ii.	Cattle dealer permit	1,000.00	2,000.00	Per year
	iii.	Trader cattle fee	1,000.00	2,000.00	Per year
	iv.	Cattle Market Toll	100.00	400.00	Per day
	v.	Impounded Animal fees (per head)	100.00	200.00	Per day
11.	<b>Merriment and Road Closure Levy:</b>				
	i.	Merriment	500.00	1,000.00	Per Celebration
	ii.	Entertainment	500.00	1,000.00	Per Celebration
	iii.	Social party permit	500.00	1,000.00	Per Celebration
	iv.	Road Closure Fees	2,000.00	4,000.00	Per Celebration
12.	<b>Radio and Television License Fees (other than radio and television transmitter):</b>				
	i.	Pocket Radio License	50.00	100.00	Per year
	ii.	Standard Radio License	100.00	200.00	Per year
	iii.	Motor Vehicle Radio License	100.00	200.00	Per year
	iv.	TV/Video License	100.00	200.00	Per year
13.	<b>Wrong Parking Charges:</b>				
	i.	Wrong parking	600.00	1,200.00	Per parking
	ii.	Towing Fee	1,000.00	2,000.00	Per vehicle
14.	<b>Public Convenience, Sewage and Refuse Disposal Fees:</b>				
	i.	Public Toilet	20.00	40.00	Per use
	ii.	Refuse Disposal per month	200.00	400.00	Per month
	iii.	Refuse Individual per month	300.00	600.00	Per month
	iv.	Refuse Corporate Body	700.00	1,400.00	Per month
	v.	Sewage Clearing	1,000.00	2,000.00	Each cleaning
	vi.	Dislodgement of Septic Tank outside.	1,000.00	2,000.00	Each cleaning
15.	<b>Customary Burial Ground Permits Fees:</b>		500.00	1,000.00	Per burial
16.	<b>Signboard and Advertisement Permit Fees:</b>				
	i.	Small Signboard	500.00	1,000.00	Per year
	ii.	Medium Signboard	1,000.00	2,000.00	Per year
	iii.	Large Signboard	2,000.00	4,000.00	Per year
	iv.	Wall and Building	2,000.00	4,000.00	Per year
	v.	Mobile	1,000.00	2,000.00	Per year
	vi.	Bill Board	1,000.00	2,000.00	Per year
	vii.	Outdoor	1,000.00	2,000.00	Per year

- NB:** (i) Aware that the above are minimum rates chargeable with maximum rates to be charged at the discretion of the Local Government Councils via legislations.
- (ii) Further 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 Country.

**SCHEDULE II**  
**DESIGNATED MARKET AS LIVESTOCK INSPECTION STATION**  
(Section 12 of A17 LFN 2004).

1. All the markets in the Local Government Areas in the State are hereby designated as Livestock Inspection Stations 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 following are designated inspection points for the purpose of checking Tax evaders.
  - a. Z/Biam Inspection Point – Ukum LGA
  - b. K/Ala Head Bridge Inspection Point – Katsina-Ala LGA
  - c. Branch-Atser Inspection Point – Vandeikya LGA
  - d. North-Bank Inspection Point – Makurdi LGA
  - e. Ade-Igwu, Ogbadibo Inspection Point – Ogbadibo LGA
  - f. Achoho Inspection Point – Konshisha LGA
  - g. Adoka Inspection Point - Otukpo LGA
  - h. Ogobia Inspection Point – Otukpo LGA
  - i. TyogbemaMsa Inspection Point – Ushongo LGA
  - j. Naka Inspection Point – Gwer-West LGA

**SCHEDULE III**  
**INTERNAL REVENUE RATES, TAXES AND LEVIES OF STATE MINISTRIES, DEPARTMENTS AND AGENCIES**

**1. MINISTRY OF AGRICULTURE AND NATURAL RESOURCES**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	12	Palm produce (Palm Oil and Palm Kernel)	200/tonne	200/tonne	₦10/20 Per 25 Litres
	120207	14	Produce Merchant Registration: Traded produce such as Oil seed, Cashew nuts, Soya bean, Cowpea, Groundnuts, Beniseed, Yam tuber and tubers Derivatives (fermented cassava -chips, Yam chips & Potatoes etc.)	8,000.00	10,000.00	Yearly Renewal 50% of cost of registration.
	120207	15	Perishable produce e.g Produce Merchant Registration for perishable produce such as Fruits, tomatoes, oranges, pepper, banana, cola nut, garden eggs and other vegetables	3,000.00	6,000.00	Yearly Renewal 50% of cost of registration.
	120207	16	Irrigation Service Water Rate	1,000.00	3,000.00	Per season payable by all irrigation farmers
	120201	35	Registration of private nursery	2,000.00	5,000.00	Renewal is 50% of cost of registration.
	120201	22	Produce/ Buyer's License	3,000.00	3,000.00	
	120206	08	Seed multiplication/ Tree crops seedling nursery	100.00	100.00	
	120206	09	Sales from home economic products and canteen	1,000.00	1,000.00	
	120207	12	Palm wine tapping	200/Stand	3,000.00	
	120207	17	Sponge (soso)		1,000.00	Renewal is 50% of cost of registration.



120204	97	Lines of hooks of up to 50 hooks	100.00	1,000.00	-do-
120204	98	Line Net	500.00	2,000.00	-do-
120204	99	Long Lines of more than 100 hooks	200.00	1,500.00	-do-
120204		Cast Net	200.00	1,500.00	-do-
120201	07	Canoes engaged in fishing (manually operated)	200.00	1,000.00	-do-
120201	43	Canoes fixed without Board Motors	300.00	1,500.00	-do-
120201	44	Traps capable of holding more than 10 fishes	150.00	500.00	-do-
120201	45	Traps capable of holding more than 10 fishes at a time	300.00	1,000.00	-do-
120201	17	License to sell fish and other fish products e.g Snails, scrimps, prawns.	1,000.00	2,000.00	-do-
120201	17	License to sell fish cold store operators	15,000.00	20,000.00	Renewal is 50% of cost of license.
120206	21	Tilapia (live fish)	100.00	100.00	Per 1kg in Govt hatcheries/ ponds
120206	21	Sale of fishes	50-200/kg	200.00	Per kg
120206	22	Firewood	3,000.00	3,000.00	Domestic head load of firewood stacked by the roadside yearly
120204	51	Non hammered timber in transit.	5,000.00	5,000.00	Per Lorry
120204	51	Non hammered transmission poles in transit across the state	700.00	700.00	Per cm to 10m in diameter or 8m to 123m length.
120204	100	Pass-hammered fee	100.00	100.00	Per log to be paid by Saw miller.
120204	100	Pass-hammered fee	20.00	20.00	Per plank splitted at the saw miller to be paid by the buyer.
120204	100	Pass-hammering fee per trailer load of bullets	10,000.00	10,000.00	Per trailer
120204	100	Pass-hammering per lorry load of bullets	5,000.00	5,000.00	Per lorry
120204	100	Pass-hammering fee	12,000.00	12,000.00	Per trailer
120204	100	Pass-hammering fee	12,000.00	12,000.00	Per lorry
120201	38	Hides and skins buyer			
120204	101	Drifts or set of gill net up to 100m	200.00	200.00	

120204	97	Lines of hooks of up to 50 hooks	100.00	1,000.00	-do-
120204	98	Line Net	500.00	2,000.00	-do-
120204	99	Long Lines of more than 100 hooks	200.00	1,500.00	-do-
120204		Cast Net	200.00	1,500.00	-do-
120201	07	Canoes engaged in fishing (manually operated)	200.00	1,000.00	-do-
120201	43	Canoes fixed without Board Motors	300.00	1,500.00	-do-
120201	44	Traps capable of holding more than 10 fishes	150.00	500.00	-do-
120201	45	Traps capable of holding more than 10 fishes at a time	300.00	1,000.00	-do-
120201	17	License to sell fish and other fish products e.g Snails, scrimps, prawns.	1,000.00	2,000.00	-do-
120201	17	License to sell fish cold store operators	15,000.00	20,000.00	Renewal is 50% of cost of license.
120206	21	Tilapia (live fish)	100.00	100.00	Per 1kg in Govt hatcheries/ ponds
120206	21	Sale of fishes	50-200/kg	200.00	Per kg
120206	22	Firewood	3,000.00	3,000.00	Domestic head load of firewood stacked by the roadside yearly
120204	51	Non hammered timber in transit.	5,000.00	5,000.00	Per Lorry
120204	51	Non hammered transmission poles in transit across the state	700.00	700.00	Per cm to 10m in diameter or 8m to 123m length.
120204	100	Pass-hammered fee	100.00	100.00	Per log to be paid by Saw miller.
120204	100	Pass-hammered fee	20.00	20.00	Per plank splitted at the saw miller to be paid by the buyer.
120204	100	Pass-hammering fee per trailer load of bullets	10,000.00	10,000.00	Per trailer
120204	100	Pass-hammering per lorry load of bullets	5,000.00	5,000.00	Per lorry
120204	100	Pass-hammering fee	12,000.00	12,000.00	Per trailer
120204	100	Pass-hammering fee	12,000.00	12,000.00	Per lorry
120201	38	Hides and skins buyer			
120204	101	Drifts or set of gill net up to 100m	200.00	200.00	

120204	101	Clarias	200.00	200.00	Per one kg in govt hatcheries/ ponds
120204		Heterobranchus	250.00	250.00	-do-
120206	21				
120206	21	1 No. <i>Heterobranchus</i>		1,000.00/ 1,000	₦1 per fingerling
120206	21	1 No. Tilapia		500.00/ 1,000	50k per Tilapia
120206	21	1 No. <i>Clarias</i>		1,000.00/ 1,000	₦1 per one
120201	46	License to operate Ornamental Gardens	5,000.00	5,000.00	
120201	47	Fishing in prescribed areas e.gBerAgbum	3,000.00	6,000.00	Per annum
120201	48	Cord firewood	5,000.00	5,000.00	Commercial sales to industries like bakeries, rice, mills per cord (4x4x12)
120204	102	Mortars & Pestles	20/50*	20/50	Per unit of one small & big Pestle/ Mortars respectively.
120204	103	Transmission Poles	-	-	
120204	103	Transmission Poles 8m Length	550.00	550.00	
120204	103	Transmission Poles 8.5m Length	600.00	600.00	
120204	103	Transmission Poles 9.5m Length	650.00	650.00	
120204	103	Transmission Poles 10.5m Length	700.00	700.00	
120204	103	Transmission Poles 11.5m Length	750.00	750.00	
120204	104	Building Poles	50/70	50/70	Small /Big per one
120204	105	Non-Hammered timber in transit across the state	5,000.00	5,000.00	Per Lorry load
120204	63	Registration fee	150/70	150/70	Per tree fell in fore plantation and ₦70 outside forest population.
120204	22	Fuel Wood	150.00	150.00	Per Lorry load

120201	74	Permits relating to harvesting of Teak in Govt. Plantation			
120204	53	Non-Refundable Application Fee			
120201	75	Permits relating to harvesting of Teak in Private Plantation			
120204	51	Registration fee with the forest Dept.	27,000.00	27,000.00	
120204	100	Pass hammering fee per Trailer load	12,000.00	12,000.00	
120204	100	Pass hammering fee per lorry load	12,000.00	12,000.00	
120204	106	Livestock Registration of meat shop and other related livestock ventures	7,000.00	7,000.00	
120207	01	Consultancy Services	2,000.00 5,000.00	2,000.00 5,000.00	
120204	10	Inspection of Livestock at our local market against diseases	50.00/ animal	200.00 100.00	Cattle Sheep/Goats/Pigs
120101	08	Taxes/Tariff of Makurdi International Cattle Market			
120104		Individual applicants			
120204	53	Application for stores	500.00	500.00	Per form
120209	31	Ground Rent	3,000.00	3,000.00	On allocation
120209	32	Monthly Rent	300.00	300.00	Per month
120204	107	Loading charges	20.00	50.00	Per animal
120204	108	Utility charges	5.00	5.00	Per time use
120101	09	Trade tax on vehicles coming in with cattle	1,000.00	1,000.00	Per trailer per entry at gate.
		-do-	500.00	500.00	Per lorry
120201	16	Cattle dealers license	3,000.00	3,000.00	Per annum
120204		<b>Transporters Registration</b>			
120201	07	Trailer	3,000/ 1,500	3,000/ 1,500	Registration/ Renewal
120201	07	Lorry	1,500/750	1,500/750	Registration/ Renewal
120201	07	Pick-up Van/Truck	1,000/500	1,000/500	Registration/ Renewal
120201	17	Sales Tax (Cow)	10.00	10.00	L.G Responsibility
120201	18	Sales Tax (Sheep/Goat)	5.00	5.00	L.G Responsibility
120201	69	Small Animal dealers License (Sheep/Goat)	1,000/500	1,000/500	Registration/ Renewal
		<b>Registration of Associations</b>			
120204	109	Cattle Dealers Association	5,000.00	7,000.00	Renewal is 50%
120204	110	Sheep/Goat Dealers Association	3,000.00	3,000.00	Renewal is 50%

	120207	18	Slaughter houses	10,000/ 5,000	10,000/ 5,000	Registration/ Renewal
	120207	18	Abattoir	15,000/ 7,500	15,000/ 7,500	Registration/ Renewal
	120201	72	Vet drugs shops and related inputs	3,000/ 1,500	3,000/ 1,500	License/ Renewal
	120201	71	Ambulatory/House call	2,500.00	2,500.00	Per annum
	120201	23	Animal Health/ Para - veterinary worker	1,000.00	1,000.00	License/ Renewal
	120201	70	Butcher License	2,000 /1,000	2,000/ 1,000	-do-

3. FISHERIES DEPT.

S/N o	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	113	Registration of Fish farms with Fishery Dept.		5,000.00	Renewal is 50%
	120204	114	Inspection of Fishes at our local markets against diseases. Smoke Fish Fresh Fish		100.00 50.00	Per carton//table Per kg/day

4. PRODUCE INSPECTION

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	12	Palm produce (Palm Kernel)	10/20.00	10/20.00	Per bag
	120207	12	Palm produce (Palm Oil)	20.00	20.00	Per 25 Litres
	120207	13	Oil seed, Cashew nuts, Soya bean, Cowpea, Groundnuts, Beniseed etc	20.00	20.00	Per bag
	120207	14	Yam tubers	150.00	150.00	Per 100 tubers
	120207	15	Tuber Derivatives (fermented cassava chips, Yam chips & Potatoes etc.)	200.00	200.00	Per bag
	120204	16	Perishable produce e.g fruits, tomatoes, oranges, pepper, banana, cola nut, garden eggs and other vegetables	100.00	100.00	Per bag
	120204	115	Produce inspection & certification by produce inspection staff of the ministry.		500.00 1,000.00	Per 3-9 Tonnes Per 10 Tonnes and above

**5. LIVESTOCK INSPECTION**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	116	Cattle	200.00	200.00	Per head
	120204	117	Horse	100.00	100.00	Per head
	120204	118	Donkey	100.00	100.00	Per head
	120204	119	Sheep	50.00	50.00	Per head
	120204	120	Pig	50.00	50.00	Per head
	120204	121	Goat	20.00	50.00	Per head
	120204	122	Others	10.00	10.00	Per head

**6. BENUE STATE AGRICULTURAL AND RURAL DEVELOPMENT AUTHORITY (BNARDA)**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	18	Motor Grader/Day	50,000.00	50,000.00	
	120207	19	Lowbed/Day	50,000.00	50,000.00	
	120207	20	Water tanker/Day	5,000.00	5,000.00	
	120207	21	Fork lift/Day	5,000.00	5,000.00	
	120207	22	Payloader/Day	30,000.00	30,000.00	
	120207	23	Workshop/year	36,000.00	36,000.00	

**7. BENUE STATE TRACTOR HIRING AGENCY (BENTHA)**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120201	26	TRACTOR HIRING Ploughing/ha	8,600.00	8,600.00	
	120201	26	Harrowing/ha	7,600.00	7,600.00	
	120209	26	Ridging/ha	6,600.00	6,600.00	
	120201	26	Lease/day	2,500.00	2,500.00	
	120201	26	Trailing/hour	2,000.00	2,000.00	
	120201	26	Trailing/day	20,000.00	20,000.00	

**8. AKPERAN ORSHI COLLEGE OF AGRICULTURE, YANDEV**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
			<b>School Fees:</b>			
	120204	52	Indigenes-RS, PND, NDI, PHND & HNDI	25,000.00	40,000.00	
	120204	52	Non-Indigenes-RS, PND, NDI, PHND & HNDI	45,000.00	70,000.00	
	120204	52	Indigenes- NDII & HNDII	25,000.00	35,000.00	
	120204	52	Non-Indigenes- NDII & HNDII	42,000.00	65,000.00	
	120204	123	Hostel Accommodation (Flat rate)	2,000.00	4,000.00	
	120204	52	Post-Graduate Diploma in Management (PGD)	80,000.00	120,000.00	
			<b>Application Fees</b>			
	120204	52	RS, PND & NDI	3,000.00	4,000.00	

	120204	52	PHND & HNDI	4,000.00	5,000.00	
	120204	52	Post-Graduate Diploma in Management (PGD)	6,000.00	10,000.00	
			<b>Sale of Farm Produce:</b>			
	120206	23	Mangoes/Stand	300.00	300.00	
	120206	24	Citrus/Stand	300.00	300.00	
	120206	25	Palm Oil Seedlings/ Stand	350.00	350.00	
	120201	21	Tractor Hiring Services /Day	15,000.00	15,000.00	
			<b>Miscellaneous Income:</b>			
	120204	124	Acceptance fees	2,000.00	3,000.00	
	120204	125	Issuance of Certificate	4,000.00 3,000.00	7,000.00 5,000.00	HND ND
	120204	126	Statement of Result	1,500.00	2,000.00	
	120204	127	Academic Transcript	2,500.00 5,000.00	3,000.00 6,000.00	Local International
	120204	129	Testimonial	500.00	1,000.00	
	120204	129	Change of Course	1,000.00	2,000.00	
	120206	26	Examination Admit Card	100.00	200.00	
	120204	130	Deferment of Admission	1,500.00	2,000.00	
	120204	45	Change of Name	5,000.00	5,000.00	
	120204	131	Certificate Verification	1,500.00	2,000.00	
	120204	48	Development Levy	3,000.00	5,000.00	Per Session
	120204	48	Security levy	1,500.00	2,000.00	Per Session
	120204	132	Screening Fee	2,500.00	3,000.00	
	120204	27	Tender's fee		1% of Contract sum	
	120209	01	Rent	1,500.00- 3,000.00	3,000.00- 5,000.00	Per month depending on the type of quarters.

**APPOINTMENT & PUBLIC SERVICE**

**1. OFFICE OF THE GOVERNOR II CIVIL SERVICE SECRETARIAT**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120208	01	Rent of Senior Quarters			15% basic salary to a maximum of 900 to be forgone by the occupant of Government Quarters
	120208	01	Rent on Junior Staff Quarters			6% to maximum 50
	120206	14	Sale of Government Houses			To be based on prevailing market rate.
	120208	04	Hire of Samson Oklobia Conference Hall	5,000.00	10,000.00	Per day

**2. BUREAU OF MANPOWER DEVELOPMENT & TRAINING/STAFF DEVELOPMENT CENTER, MAKURDI**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	133	Course Fees	2,000.00	2,000.00	Per candidate
	120206	06	Admission Fees	500.00	500.00	
	120204	52	Civil Service Exam Fees	500.00	500.00	
	120208	04	Hiring of Auditorium a day	5,000.00	5,000.00	
	120204	134	Refresher Courses Fees			Fees to be determined by the nature of course

**3. BUREAU OF ESTABLISHMENTS AND MANAGEMENT SERVICES**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	133	Course Fee			
	120204	133	9 Months Course	1,000.00	1,000.00	Per candidate
	120204	133	18 Months Course	2,000.00	2,000.00	-do-
	120204	52	Civil service exams	500.00	500.00	-do-
	120206	06	Admission Form	100.00	100.00	Per candidate
	120208	04	Hire of Auditorium	2,000.00	2,000.00	Per day
	120204	134	Refresher Course	2,000.00	2,000.00	Per candidate 5% cost of the course to be retrained by the school for refreshments and lecture materials.

**CABINET OFFICE**

**1. BUREAU OF INTERNAL AFFAIRS AND SPECIAL SERVICES**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120201	37	Auctioneers License	10,000.00	15,000.00	Renewal is 50%
	120204	28	Fire Lin. Cert.	5,000.00	10,000.00	Renewal is 50%
	120204	39	Cert. of State Origin	500.00	1,000.00	



**2. OFFICE OF THE GOVERNOR CABINET OFFICE I  
SECRETARY TO THE STATE GOVERNMENT**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	24	Earning from Kaduna Liaison office (Plaza)			
	120207	25	Earning from Lagos Liaison office (Plaza)			
	120207	26	Earning from Abuja Liaison office (Plaza)			Rent to be fixed based on economic and Environmental circumstances of the FCT when the building is completed.
	120206	03	Issuance of identity cards	200.00	400.00	Per Civil Servant replacement is ₦150.00

**CHRISTIAN PILGRIMS WELFARE BOARD**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	06	Fees from sales of forms		2,000.00	Per person
	120204	20	Miscellaneous revenue			

**MUSLIM PILGRIMS WELFARE BOARD**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	06	Fees from sales of forms		2,000.00	Per person
	120204	20	Miscellaneous revenue			

**1. BENUE STATE LIAISON OFFICE, KADUNA**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	39	Certificate of Benue State Origin	700.00	1,000.00	

**2. BENUE STATE LIAISON OFFICE, ABUJA**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	39	Certificate of Origin	500.00	1,000.00	

## 3. BENUE STATE LIAISON OFFICE, LAGOS

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	39	Certificate of Origin	500.00	1,000.00	

## COMMERCE &amp; INDUSTRIES

## 1. MINISTRY OF COMMERCE AND INDUSTRIES

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120201	21	Gaming Machine License	5,000.00	5,000.00	Per machine renewal is 50% of cost of Registration.
	120201	29	Pool License	1,000.00/ 5,000.00	1,000.00/ 5,000.00	Per agent/ promoter yearly respectively. Renewal fees is 100% because turnover is quick.
	120204	49	Registration of Business Premises			
	120204	49	Plc Business Premises	10,000.00	10,000.00	Renewal is 50% of cost of registration. Decree 21 of 1988 limits cost of business registration in urban centres to a maximum of ₦10,000.00
	120207	27	Limited Liability Business Premises	6,000.00	6,000.00	Per annum 50% renewal for rural areas.
	120207	28	Participation in trade fairs			Promotional. Exhibitors charge to vary.
	120208	29	Hosting of Trade Fairs Concrete space Open Space A Open Space B	300.00 /M <sup>2</sup> 200.00/ M <sup>2</sup> 100.00/M <sup>2</sup>	300.00 /M <sup>2</sup> 200.00/ M <sup>2</sup> 100.00/M <sup>2</sup>	Revenue is to be expected when Benue State is hosting.
	120208	20	Gate takings	50.00	50.00	Per Head
				600.00	600.00	
	120208	21	Rent on Makurdi Modern Market			Details in PART III
	120211	03	Benue Hotels return on Investment			Monthly, but amount to be determined in the lease agreement.
	120208	03	Rent on government Ware Houses	25,000.00	25,000.00	Per annum per Govt agency, Para/Private persons respectively.

	120212	01	Small Scale Industry credit scheme repayment and interest charges	10% interest	10% interest	Resolving subhead to be maintained pending Govt policy on it.
			Industrial Plot allocation			
	120209	35	Large scale Industries	200,000.00	200,000.00	Per Plot
	120209	34	Medium scale Industries	100,000.00	100,000.00	Per Plot
	120209	33	Small scale Industries	50,000.00	50,000.00	Per Plot
	120204	135	Registration of Business name premises	2,000.00	2,000.00	Per annum 50% renewal of areas.
	120204	136	Registration of Local Bam	300.00- 10,000.00	300.00- 10,000.00	A law to be enacted to categorize Bam according to membership/collections.
	120204	137	Registration of Commercial union	5,000.00-10,000.00	5,000.00- 10,000.00	-do-
	120208	04	Hiring of Conference Hall	500.00	500.00	
	120201	29	Tombola License	5,000.00	5,000.00	Renewal is 50%

**2. HAULAGE FEE**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	135	Trailer	1,000.00	1,000.00	Per Trip
	120204	135	Lorry	500.00	500.00	Per Trip
	120204	135	Pick-ups, Buses and others	200.00	200.00	Per Trip

**3. HAULAGE FEE ON CEMENT**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	135	Trailer	2,000.00	2,000.00	Per Trip 30 Tonnes /Above
	120204	135	Lorry	1,000.00	1,500.00	Per Trip Below 30 Tonnes but more than 10 tonnes
	120204	135	Other Vehicles		1,000.00	Per Trip 10 tonnes and below

PART I: REGISTRATION OF ITEMS IN ZONE A

S/No	REVENUE HEAD	REVENUE SUBHEAD	ITEMS IN ZONE A	OLD RATES ₦		PROPOSED NEW RATES ₦		REMARKS
				Registration ₦	Renewal ₦	Registration ₦	Renewal ₦	
120204	70		Hospitals, Clinics, Dispensaries, Optical and Dental centres, laboratories, X-ray.	20,000.00	10,000.00	20,000.00	10,000.00	
120204	176		Eye clinics, Physiotherapy centres, etc	10,000.00	5,000.00	10,000.00	5,000.00	
120201	29		Pools Promoters	20,000.00	20,000.00	20,000.00	20,000.00	
120204	263		Filling stations	20,000.00	10,000.00	20,000.00	10,000.00	
120204	193		Surface Tank	10,000.00	5,000.00	10,000.00	5,000.00	
120204	586		Super Markets	10,000.00	5,000.00	10,000.00	5,000.00	
120204	57		Pharmacy Stores	10,000.00	5,000.00	10,000.00	5,000.00	
120204	72		Patent Medicine stores	2,000.00	1,000.00	2,000.00	1,000.00	
120201	36		Traditional Medicine stores	1,000.00	500.00	1,000.00	500.00	
120204	56		Computer/Business Centre	5,000.00	2,500.00	5,000.00	2,500.00	
120204	235		Five Star Hotels	30,000.00	15,000.00	30,000.00	15,000.00	
120204	235		Four Star Hotels	20,000.00	5,000.00	20,000.00	5,000.00	
120204	235		Three Star Hotels	10,000.00	5,000.00	10,000.00	5,000.00	
120204	235		Two Star Hotels	10,000.00	5,000.00	10,000.00	5,000.00	
120204	588		Restaurants	5,000.00	2,500.00	5,000.00	2,500.00	
120204	259		Beer Parlours	2,000.00	1,000.00	2,000.00	1,000.00	
120204	267		Barbing/Hair Saloons	2,000.00	1,000.00	2,000.00	1,000.00	
120204	571		Tailoring Services	2,000.00	1,000.00	2,000.00	1,000.00	
120204	586		Provision stores	2,000.00	1,000.00	2,000.00	1,000.00	
120204	571		Boutique/fancy stores	2,000.00	1,000.00	2,000.00	1,000.00	
120204	527		Brothels	5,000.00	2,500.00	5,000.00	2,500.00	
120204	329		Motor Vehicle Spare parts	5,000.00	2,500.00	5,000.00	2,500.00	
120204	341		Motorcycle Spare parts	10,000.00	5,000.00	10,000.00	5,000.00	
120204	340		Motorcycle Dealers	5,000.00	2,500.00	5,000.00	2,500.00	
120201	12		Bicycle Spare parts sellers	10,000.00	5,000.00	10,000.00	5,000.00	
120204	202		Vehicle dealers	1,000.00	500.00	1,000.00	500.00	
120204	237		Private Schools (N&P)	20,000.00	10,000.00	20,000.00	10,000.00	
120204	238		Post Primary Schools	10,000.00	5,000.00	10,000.00	5,000.00	
120204	240		Tertiary Institutions	20,000.00	10,000.00	20,000.00	10,000.00	
120204	266		Dry Cleaners	2,000.00	1,000.00	2,000.00	1,000.00	
120201	05		Pools Agents	5,000.00	2,500.00	5,000.00	2,500.00	
120201	21		Gaming machines	5,000.00	2,500.00	5,000.00	2,500.00	
120201	17		Frozen foods/cold rooms	5,000.00	2,500.00	5,000.00	2,500.00	

120204	594	Gift shops	5,000.00	2,500.00	5,000.00	2,500.00
120204	306	Industrial Spare parts	5,000.00	2,500.00	5,000.00	2,500.00
120207	14	Co-operative societies	5,000.00	2,500.00	5,000.00	2,500.00
120204	04	Co-operative Union	10,000.00	5,000.00	10,000.00	5,000.00
120204	304	Electrical/Electronics shop	5,000.00	2,500.00	5,000.00	2,500.00
120204	329	Mechanical Motor workshop	2,000.00	1,000.00	2,000.00	1,000.00
120204	595	Handset Dealers	5,000.00	1,000.00	5,000.00	1,000.00
120204	595	Handset Accessories	2,000.00	1,000.00	2,000.00	1,000.00
120204	293	Agro-chemical stores	2,000.00	1,000.00	2,000.00	1,000.00
120201	02	Blacksmith	2,000.00	1,000.00	2,000.00	1,000.00
120204	340	Motorecycle workshop	2,000.00	1,000.00	2,000.00	1,000.00
120204	596	Vulcanizers	2,000.00	1,000.00	2,000.00	1,000.00
120204	265	Burukutu Joint/ Palmwine Joint	2,000.00	1,000.00	2,000.00	1,000.00
120204	265	Liquor Joint	5,000.00	2,500.00	5,000.00	2,500.00
120204	323	Flour/Vegetable oil Distributors	5,000.00	2,500.00	5,000.00	2,500.00
120204	584	Banks	50,000.00	25,000.00	50,000.00	25,000.00
120204	62	Car wash	1,000.00	500.00	1,000.00	500.00
120204	597	Petty traders	500.00	250.00	500.00	250.00
120204	308	Textile Materials dealers	5,000.00	2,500.00	5,000.00	2,500.00
120204	330	Upholstery	5,000.00	2,500.00	5,000.00	2,500.00
120201	21	Carpentry Workshop	5,000.00	2,500.00	5,000.00	2,500.00
120201	21	Furniture showrooms	10,000.00	5,000.00	10,000.00	5,000.00
120204	63	Timber sheds	10,000.00	5,000.00	10,000.00	5,000.00
120201	41	Saw Mills	20,000.00	10,000.00	20,000.00	10,000.00
120204	334	Rice Mills	5,000.00	2,500.00	5,000.00	2,500.00
120204	233	Grinding Mills	1,000.00	500.00	1,000.00	500.00
120204	623	Casket Dealers	5,000.00	2,500.00	5,000.00	2,500.00
120207	12	Wine and Spirit Shops	2,000.00	1,000.00	2,000.00	1,000.00
120204	599	Flower Plants	2,000.00	1,000.00	2,000.00	1,000.00
120204	193	Kerosene tanks	2,000.00	1,000.00	2,000.00	1,000.00
120204	177	Photographers	2,000.00	1,000.00	2,000.00	1,000.00
120204	212	Building materials stores	10,000.00	5,000.00	10,000.00	5,000.00
120204	294	Cement dealers	5,000.00	2,500.00	5,000.00	2,500.00
120204	600	Private Carriers/Speed post services	5,000.00	2,500.00	5,000.00	2,500.00
120201	11	Bakeries	20,000.00	10,000.00	20,000.00	10,000.00
120204	601	Heavy duty vehicles	2,000.00	1,000.00	2,000.00	1,000.00
120204	611	Shoe makers	500.00	250.00	500.00	250.00
120207	27	Public Limited companies	50,000.00	25,000.00	50,000.00	25,000.00

120204	49	Private Limited companies	10,000.00	5,000.00	10,000.00	5,000.00
120204	182	Law Chambers	5,000.00	2,500.00	5,000.00	2,500.00
120204	309	Beer wholesalers	5,000.00	2,500.00	5,000.00	2,500.00
120204	312	Minerals (soft drinks) wholesalers	3,000.00	1,500.00	3,000.00	1,500.00
120204	612	Second hand clothes (Okrika) dealers	5,000.00	2,500.00	5,000.00	2,500.00
120207	34	Electrical/Steel Welders	2,000.00	1,000.00	2,000.00	1,000.00
120207	34	Gas welders	2,000.00	1,000.00	2,000.00	1,000.00
120204	602	Road construction companies	30,000.00	Yearly	30,000.00	Yearly
120201	13	Cement Block industries	10,000.00	5,000.00	10,000.00	5,000.00
120201	13	Burnt bricks industries	5,000.00	2,500.00	5,000.00	2,500.00
120204	609	Bookshops	5,000.00	2,500.00	5,000.00	2,500.00
120204	613	Musical Studios	2,000.00	1,000.00	2,000.00	1,000.00
120201	12	Grains store	5,000.00	2,500.00	5,000.00	2,500.00
120204	610	Plastic materials	5,000.00	2,500.00	5,000.00	2,500.00
120204	614	Rental services	2,000.00	1,000.00	2,000.00	1,000.00
120201	30	Video Clubs/Cassettes	2,000.00	1,000.00	2,000.00	1,000.00
120204	604	Jewelry Stores	2,000.00	1,000.00	2,000.00	1,000.00
120204	56	Typing schools	5,000.00	2,500.00	5,000.00	2,500.00
120204	617	Foam distributors	10,000.00	5,000.00	10,000.00	5,000.00
120204	618	Foam sellers	5,000.00	2,500.00	5,000.00	2,500.00
120204	606	Watch repairs	1,000.00	500.00	1,000.00	500.00
120204	605	Clock/watch sellers	3,000.00	1,500.00	3,000.00	1,500.00
120204	607	Art studios	3,000.00	1,500.00	3,000.00	1,500.00
120204	620	Porters premises	10,000.00	5,000.00	10,000.00	5,000.00
120204	603	Motorcycle Hirsers Association	20,000.00	Yearly	20,000.00	Yearly
120204	608	Printing Houses	10,000.00	5,000.00	10,000.00	5,000.00
120201	30	Cinema Houses	5,000.00	2,500.00	5,000.00	2,500.00
120201	30	Video viewing centres	3,000.00	1,500.00	3,000.00	1,500.00
120204	302	Gas Sellers	5,000.00	2,500.00	5,000.00	2,500.00
120201	14	Yam Sellers Association	30,000.00	Yearly	30,000.00	Yearly
120201	70	Butchers Association	30,000.00	Yearly	30,000.00	Yearly
120204	109	Cattle Dealers Association	50,000.00	Yearly	50,000.00	Yearly
120204	110	Goat/Sheep and Pig Dealers Association	30,000.00	Yearly	30,000.00	Yearly
120204	112	Livestock shops	10,000.00	5,000.00	10,000.00	5,000.00
120207	12	Palm oil Dealers	5,000.00	2,500.00	5,000.00	2,500.00
120204	334	Rice Millers Association	30,000.00	30,000.00	30,000.00	30,000.00
120204	619	Rice sellers Association	30,000.00	30,000.00	30,000.00	30,000.00
120207	12	Grain/Garri/Palm Oil stores	2,000.00	1,000.00	2,000.00	1,000.00

PART II REGISTRATION OF BUSINESSES									
S/N0	REVENUE HEAD	REVENUE SUBHEAD	ITEMS IN ZONE A	OLD RATES #		PROPOSED NEW RATES #		REMARKS	
				Registration #	Renewal #	Registration #	Renewal #		
120209	33		Small Scale Industries	2,000.00	1,000.00	2,000.00	1,000.00	1,000.00	
120204	616		Mini Market Shops	5,000.00	2,500.00	5,000.00	2,500.00	2,500.00	
120204	135		Haulage Fees	50,000.00		50,000.00			
120204	621		Expected UTC	5,000,000.00	Yearly	5,000,000.00	Yearly	Yearly	
120204	585		Warehouse	100,000.00	Yearly	100,000.00	Yearly	Yearly	
120204	70		Hospitals, Clinics, Dispensaries, Optical and Dental centres, laboratories, X-ray.	20,000.00	10,000.00	20,000.00	10,000.00	10,000.00	
120204	176		Eye clinics, Physiotherapy centres, etc	5,000.00	2,500.00	5,000.00	2,500.00	2,500.00	
120201	29		Pools Promoters	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	
120204	263		Filling stations	10,000.00	5,000.00	10,000.00	5,000.00	5,000.00	
120204	193		Surface Tank	5,000.00	2,500.00	5,000.00	2,500.00	2,500.00	
120204	586		Super Markets	5,000.00	2,500.00	5,000.00	2,500.00	2,500.00	
120207	57		Pharmacy Stores	5,000.00	2,500.00	5,000.00	2,500.00	2,500.00	
120207	72		Patent Medicine stores	2,500.00	1,500.00	2,500.00	1,500.00	1,500.00	
120201	36		Traditional Medicine stores	1,000.00	500.00	1,000.00	500.00	500.00	
120204	56		Computer/Business Centre	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
120204	235		Five Star Hotels	15,000.00	7,500.00	15,000.00	7,500.00	7,500.00	
120204	235		Four Star Hotels	10,000.00	5,000.00	10,000.00	5,000.00	5,000.00	
120204	235		Three Star Hotels	5,000.00	2,500.00	5,000.00	2,500.00	2,500.00	
120204	235		Two Star Hotels	2,500.00	1,500.00	2,500.00	1,500.00	1,500.00	
120204	588		Restaurants	2,500.00	1,500.00	2,500.00	1,500.00	1,500.00	
120204	259		Beer Parlours	1,000.00	500.00	1,000.00	500.00	500.00	
120204	267		Barbing/Hair Saloons	1,000.00	500.00	1,000.00	500.00	500.00	
120204	571		Tailoring Services	1,000.00	500.00	1,000.00	500.00	500.00	
120204	586		Provision stores	1,000.00	500.00	1,000.00	500.00	500.00	
120204	571		Boutique/fancy stores	3,000.00	1,500.00	3,000.00	1,500.00	1,500.00	
120204	527		Brothels	2,500.00	1,500.00	2,500.00	1,500.00	1,500.00	
120204	329		Motor Vehicle Spare parts	5,000.00	2,500.00	5,000.00	2,500.00	2,500.00	
120204	341		Motorcycle Spare parts	2,500.00	1,500.00	2,500.00	1,500.00	1,500.00	
120204	340		Motorcycle Dealers	5,000.00	2,500.00	5,000.00	2,500.00	2,500.00	
120204	214		Motorcycle Hirers			3,000.00	1,500.00	1,500.00	

120201	12	Bicycle Spare parts sellers	500.00	256.00	500.00	250.00
120204	202	Vehicle dealers	10,000.00	5,000.00	10,000.00	5,000.00
120204	237	Private Schools (N&P)	5,000.00	2,500.00	5,000.00	2,500.00
120204	238	Post Primary Schools	10,000.00	5,000.00	10,000.00	5,000.00
120204	240	Tertiary Institutions	10,000.00	5,000.00	10,000.00	5,000.00
120204	266	Dry Cleaners	1,000.00	500.00	1,000.00	500.00
120201	05	Pools Agents	5,000.00	5,000-100%	5,000.00	5,000-100%
120201	21	Gaming machines	2,500.00	1,500.00	2,500.00	1,500.00
120201	17	Frozen foods/cold rooms	2,500.00	1,500.00	2,500.00	1,500.00
120204	594	Gift shops	2,500.00	1,500.00	2,500.00	1,500.00
120204	306	Industrial Spare parts	2,500.00	1,500.00	2,500.00	1,500.00
120207	14	Co-operative societies	2,500.00	1,500.00	2,500.00	1,500.00
120204	04	Co-operative Union	5,000.00	2,500.00	5,000.00	2,500.00
120204	304	Electrical/Electronics shop	1,000.00	500.00	1,000.00	500.00
120204	329	Mechanical Motor workshop	2,500.00	1,500.00	2,500.00	1,500.00
120204	595	Handset Dealers	5,000.00	2,500.00	5,000.00	2,500.00
120204	595	Handset Accessories	2,500.00	1,500.00	2,500.00	1,500.00
120204	293	Agro-Chemical stores	1,000.00	500.00	1,000.00	500.00
120201	02	Blacksmith	1,000.00	500.00	1,000.00	500.00
120204	340	Motor cycle Workshop	1,000.00	500.00	1,000.00	500.00
120204	596	Vulcanizers	1,000.00	500.00	1,000.00	500.00
120204	265	Burukutu Joint /Palmwine Joint	1,000.00	500.00	1,000.00	500.00
120204	265	Liquor Joint	2,500.00	1,500.00	2,500.00	1,500.00
120204	323	Flour/Vegetable Oil Distribution	2,500.00	1,500.00	2,500.00	1,500.00
120204	584	Banks	25,000.00	15,000.00	25,000.00	15,000.00
120204	62	Car Wash	300.00	250.00	300.00	250.00
120204	597	Petty Traders( L.G)	250.00	150.00	250.00	150.00
120204	308	Textile Materials Dealers	1,500.00	1,500.00	1,500.00	1,500.00
120204	330	Uphosistery	2,500.00	1,500.00	2,500.00	1,500.00
120201	21	Carpentry Workshop	2,500.00	1,500.00	2,500.00	1,500.00
120201	21	Furniture Showroom	4,000.00	2,000.00	4,000.00	2,000.00
120204	63	Timber Sheds	5,000.00	2,500.00	5,000.00	2,500.00
120204	41	Saw Mills	10,000.00	5,000.00	10,000.00	5,000.00
120204	334	Rice Mills	2,500.00	1,500.00	2,500.00	1,500.00
120204	233	Grinding Mills	500.00	250.00	500.00	250.00
120204	623	Casket Dealers	2,500.00	2,500.00	2,500.00	2,500.00
120201	12	Wine and Spirit Shops	1,000.00	500.00	1,000.00	500.00
120204	599	Flower Plants	1,000.00	500.00	1,000.00	500.00



120204	193	Kerosene Tanks	1,000.00	500.00	1,000.00	500.00
120204	177	Photographers	1,000.00	500.00	1,000.00	500.00
120204	212	Building Materials Stores	5,000.00	2,500.00	5,000.00	2,500.00
120204	294	Cement Dealers	2,500.00	1,500.00	2,500.00	1,500.00
120204	600	Private Carriers/Speed Post	2,500.00	1,500.00	2,500.00	1,500.00
120204	622	Private Motor Parks	1,000.00	1,000.00	1,000.00	1,000.00
120201	11	Bakeries	2,500.00	1,500.00	2,500.00	1,500.00
120204	601	Heavy Duty Vehicles	2,000.00	1,000.00	2,000.00	1,000.00
120204	571	Tailoring Material	1,000.00	500.00	1,000.00	500.00
120204	611	Shoe Makers	250.00	150.00	250.00	150.00
120207	27	Public Limited Companies	25,000.00	12,500.00	25,000.00	12,500.00
120204	182	Law Chambers	2,000.00	1,500.00	2,000.00	1,500.00
120204	309	Beer Wholesalers	2,500.00	1,500.00	2,500.00	1,500.00
120204	312	Minerals (soft drinks) Wholesalers	1,500.00	1,000.00	1,500.00	1,000.00
120204	612	Second hand clothes (okrika) dealers	2,500.00	1,500.00	2,500.00	1,500.00
120204	34	Electrical/Steel Welders	1,000.00	500.00	1,000.00	500.00
120204	34	Gas Welders	1,000.00	500.00	1,000.00	500.00
120204	602	Road Construction Companies	3,000.00	Yearly	3,000.00	Yearly
120201	13	Cement Blocks industries	10,000.00	5,000.00	10,000.00	5,000.00
120201	13	Burnt bricks industries	2,500.00	1,500.00	2,500.00	1,500.00
120204	609	Bookshops	2,500.00	1,500.00	2,500.00	1,500.00
120204	56	Photocopiers Machines	1300/650	2000/100	1300/650	2000/100
120204	613	Musical studios	1,000.00	500.00	1,000.00	500.00
120207	12	Grains stores	2,500.00	2,500.00	2,500.00	2,500.00
120204	610	Plastics materials	2,500.00	1,500.00	2,500.00	1,500.00
120204	614	Rental services	1,000.00	500.00	1,000.00	500.00
120201	30	Video/ clubs cassettes	1,000.00	500.00	1,000.00	500.00
120204	604	Jewelry stores	1,000.00	500.00	1,000.00	500.00
120204	56	Typing schools	2,500.00	1,500.00	2,500.00	1,500.00
120204	56	Computer schools	5,000.00	2,500.00	5,000.00	2,500.00
120204	617	Foam Distributors	5,000.00	2,500.00	5,000.00	2,500.00
120204	618	Foam Sellers	2,500.00	1,500.00	2,500.00	1,500.00
120204	606	Watch repairs	500.00	250.00	500.00	250.00
120204	605	Clock/ watch sellers	1,500.00	1,000.00	1,500.00	1,000.00
120204	607	Art studios	1,500.00	1,500.00	1,500.00	1,500.00
120204	620	Porters premises	5,000.00	2,500.00	5,000.00	2,500.00
120204	603	Motorcycles Hiers Association	1,000.00	Yearly	1,000.00	Yearly
120204	608	Printing Houses	5,000.00	2,500.00	5,000.00	2,500.00

120204	56	Photocopiers Machines	1300/650	2000/100	1300/650	2000/100
120201	30	Cinema Houses	2,500.00	1,500.00	2,500.00	1,500.00
120201	30	Video Viewing Centres	2,500.00	1,500.00	2,500.00	1,500.00
120201	14	Yam Sellers Association	1,500.00	Yearly	1,500.00	Yearly
120201	70	Butchers Association	1,500.00	Yearly	1,500.00	Yearly
120201	17	Fish Sellers Association	1,500.00	Yearly	1,500.00	Yearly
120204	109	Cattle Dealers Association	2,500.00	Yearly	2,500.00	Yearly
120204	110	Goat/sheep and Pig Dealers Association	15,000.00	Yearly	15,000.00	Yearly
120204	112	Livestock Shop	8,000.00	4,000.00	8,000.00	4,000.00
120207	12	Palm Oil Dealers	2,500.00	1,500.00	2,500.00	1,500.00
120207	13	Rice Dealers Association	1,500.00	1,500.00	1,500.00	1,500.00
120207	12	Grain/Garri /Pal Oil stores	2,500.00	1,500.00	2,500.00	1,500.00
120209	33	Small Scale Industries	1,000.00	500.00	1,000.00	500.00
120204	616	Mimi Market Shop	2,500.00	1,500.00	2,500.00	1,500.00

**MINISTRY OF COMMERCE AND INDUSTRIES**  
**TABLE CONTAINING DETAILS ON REGISTRATION OF BUSINESS**  
**PREMISES IN BENUE STATE**

**Categories of Towns**

- 1) **Zone A** – Shall comprise all local government Headquarters including Makurdi the state capital and the following urban areas.
- a) Ihugh
  - b) Ugbokofo
  - c) Zaki-Biam
  - d) Ushongo Town
  - e) Adoka
  - f) Daudu
- 2) **Zone B** – shall comprise all other towns

**PART III: RATES AND RENT FOR MAKURDI MODERN MARKET**

S/No	DESCRIPTION OF REVENUE SOURCE	NO. OF SHOPS	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	<b>Rent on Makurdi Modern Market Stalls</b>				
	Single Bay Stall	1665	14,400.00	28,800.00	
	Double Bay Stall	293	28,800.00	57,600.00	
	Four Bay Stall	63	57,600.00	115,200.00	
	Executive Shops	64	72,000.00	114,000.00	
	Ware House	24	72,000.00	114,000.00	
	Banks		497,500.00	995,000.00	Ground Floor
			613,200.00	1,226,400.00	Upper Floor
	Grinding Engines	24	7,200.00	14,400.00	
	Zain Tower	1			
	<b>Collections from Abattoir</b>				<b>Per Day</b>
	Cow			300.00	Per one
	Pig			200.00	Per one
	Goat			100.00	Per one
	<b>Toll Gate/Security Pass Per Day</b>				
	Private Cars		10.00	20.00	
	Commercial Buses		20.00	40.00	
	Taxis		20.00	40.00	
	Lorries (911, etc)		100.00	200.00	
	Articulated Vehicles (Trailers)		100.00	200.00	
	Motorcycles (Bikes)		10.00	20.00	
	Tippers			200.00	
	Semi Trucks/Pick-Ups		100.00	200.00	
	Table Collection sales		60,000.00	6,000.00	Per Head Per Year
	Oneya Shopping Complex	275	1,200.00 (ground rent)		Rent/Service charge
	Open Spaces	705	705,000.00		Per year

**PART III (C): OTHER REVENUE ITEMS FOR MINISTRY OF COMMERCE AND INDUSTRIES**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120208	20	Gate takings at Makurdi Zoological Garden and hire of Facilities	100 Per Adult 50 per child	100 Per Adult 50 per child	
	120209	05	Lease Fee From Benue Hotel Makurdi			Lease agreement is subsisting but could be reviewed if the Lease Agreement is extended for another lease period

**EDUCATION****1. MINISTRY OF EDUCATION**

Board of internal revenue service shall assess all higher institutions in the state that offer consultancy services and such institutions shall be taxed accordingly.

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES PER YEAR ₦	REMARKS
	120204	140	WAEC/NECO Centre Recognition Fee	50,000.00	60,000.00	Remitted to Govt treasury.
	120204	27	Tender fees		1% of Contract sum	
	120204	50	Inspection fees for School establishment for Nur./Pri. & Sec.	50,000.00	60,000.00	Retained by MOE for Inspection/ Monitoring/ Supervision
	120201	60	Sec. Sch. Establishment Fees	150,000.00	300,000.00	Remitted to Govt treasury.
	120201	59	Nursery/primary establishment Fees	100,000.00	200,000.00	Remitted to Govt treasury.
	120204	53	Annual Renewal of Registration (Private Schools only)	50,000.00	50,000.00	To Govt Treasury through BIRS
	120204	142	Office Equipment Stationary & Exams	600.00	600.00	Retained by Schools
	120204	143	Travelling & miscellaneous	300.00	300.00	Retained by Schools
	120204	144	Library Development	300.00	300.00	Retained by Schools

	120204	145	Quality control	90.00	150.00 Per Student	1/3 to TSB, 2/3 to MOE for inspection/ monitoring of schools.
	120204	62	Proprietor's maintenance fee	150.00	150.00	Retained by Proprietors
	120206	146	School badge	100.00	250.00	Retained by Schools
	120206	28	Dossier	150.00	500.00	Once in 3 years
	120204	147	Games	600.00	600.00	360.00 retained by School 240.00 to TSB for Sporting Activities
	120207	30	PTA dues	600.00	600.00	
	120204	148	PTA Registration	50.00	50.00	Once in 6 years for Schools' PTA
	120206	03	Identity Cards	170.00	500.00	Retained by Schools
	120206	29	School File	100.00	100.00	Retained by Schools
	120206	30	Prospectus	200.00	500.00	Once in 6 years for new intakes.
	120204		Boarding fees	14,000.00	21,000.00	Per term. Retained by Schools for feeding @ ₦200 per day.
	120204	53	ICT	1,500.00	1,500.00	1,000.00 Per Student retained by School and 500 to MOE ICT Project.
	120204	53	Workshop Fee	30.00	30.00 Per Term/ Per Student	15,000 Per Term/ Per School paid to TSB. 30,000 to MOE. The rest Retained by Schools for capacity building.

**2. COLLEGE OF ADVANCED AND PROFESSIONAL STUDIES (CAPS), MAKURDI**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	06	Sale of Admission Forms	2,500.00 5,000.00	3,750.00 5,000.00	IJMBE ND
			<b>School Fees</b>			
	120204	52	Indigenes -ND'	25,000.00	37,500.00	
	120204	52	Non-Indigenes -ND	37,900.00	56,850.00	
	120204	52	Indigenes -IJMBE	15,900.00	31,800.00	
	120204	52	Non-Indigenes - IJMBE	30,900.00	61,800.00	
	120204	132	Screening Fees	750.00	1,500.00	ND & IJMBE
	120204	132	Processing Fees	150.00	250.00 500.00	IJMBE ND
	120204	132	Processing of Results	750.00	1,500.00 2,000.00	IJMBE ND
	120204	150	Resit Exams Fees	750.00	1,500.00	IJMBE & ND
	120204	151	Aptitude test fees	750.00 1,000.00	1,500.00 2,500.00	IJMBE ND
	120204	132	Students Handbook		1,000.00	ND & IJMBE
	120204	126	Processing of Certificate		2,000.00 5,000.00	IJMBE ND
	120204	48	Development Levy		5,000.00	Per Session
	120208	152	Accommodation	4,000.00	5,000.00	Optional
	120204	153	Library Development	1,000.00	2,000.00	ND & IJMBE
	120207	154	Medical Insurance (HMO)		2,500.00	All Students
	120204	48	Medical Fees		1,000.00	All Students
	120204	52	Exam Materials		2,000.00	All Students
	120204	163	Lamination		100.00/Copy	
	120204	164	Photocopying		10.00/Copy	
	120204	48	Internet Levy		2,000.00	
	120204	155	Caution Fees		1,000.00	Refundable
	120204	163	Admission Letter/ Acceptance Fee	750.00	1,500.00	New Students
	120204	48	Security Levy		2,000.00	Per Session
	120204	62	Maintenance Levy		2,000.00	Per Session
	120204	62	Sports Levy		2,000.00	Per Session

3. COLLEGE OF EDUCATION, KATSINA-ALA									
S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES #		PROPOSED NEW RATES #		REMARKS	
				ON	OFF	ON	OFF		
	120204		REGULAR SCHOOL FEES						
	120204		INDEGENE						
			NCE I						
	120204	52	School of science/voc.& Tech	22,000.00	20,000.00	40,000.00	35,000.00		
	120204	52	School of Arts Languages	22,000.00	20,000.00	40,000.00	35,000.00		
			NCE II						
	120204	52	School of science/voc.& Tech	22,000.00	20,000.00	40,000.00	35,000.00		
	120204	52	School of Arts Languages	22,000.00	20,000.00	40,000.00	35,000.00		
			NCE III						
	120204	52	School of science/voc.& Tech	22,000.00	20,000.00	40,000.00	35,000.00		
	120204	52	School of Arts Languages	22,000.00	20,000.00	40,000.00	35,000.00		
			NON INDEGENE						
			NCE I						
	120204	52	School of science/voc.& Tech	32,000.00		56,000.00			
	120204	52	School of Arts Languages	32,000.00		56,000.00			
			NCE II						
	120204	52	School of science/voc.& Tech	32,000.00		56,000.00			
	120204	52	School of Arts Languages	32,000.00		56,000.00			
			NCE III						
	120204	52	School of science/voc.& Tech	32,000.00		56,000.00			
	120204	52	School of Arts Languages	32,000.00		56,000.00			
			INDEGENE						
	120204	52	School of science/voc.& Tech	20,000.00		35,000.00			
	120204	52	School of Arts Languages	20,000.00		35,000.00			
			PART TIME						
	120204	52	NCE Contact I -IV	10,000.00		20,000.00			
	120204	52	NCE Contact V	10,000.00		20,000.00			
			NON - INDEGENE						
	120204	52	School of science/voc.& Tech	22,200.00		40,000.00			

4. COLLEGE OF EDUCATION, OJU

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	52	School Fees Indigenes	12,000.00	32,000.00	All Depts
	120204	52	School Fees Non Indigenes	24,000.00	39,000.00	All Depts
	120204	152	Hostel Accommodation	5,000.00	5,000.00	Optional
			<b>SALE OF FORMS</b>			
	120206	06	PRE NCE	2,700.00	5,000.00	
	120206	06	PART - TIME	1,500.00	3,000.00	
	120206	06	PDE	2,000.00	5,000.00	
	120206	06	Demonstration School Fees	12,000.00	20,000.00	
	120206	06	Practicing School Fees	6,000.00	10,000.00	
	120204		MISCELLANEOUS			
	120204	125	Certificate	2,000.00	4,000.00	
	120204	125	Statement of Result	1,000.00	2,000.00	
	120204	125	Transcript	1,000.00	3,000.00 6,000.00	Local International
	120204	130	Deferment Fee	500.00	2,000.00	
	120204		Surcharge for loss of receipt	500.00	1,000.00	
	120204	124	Admission/Acceptance fee	2,000.00	4,000.00	
	120204	163	Lamination	70.00/Copy	70.00/Copy	
	120204	164	Photocopying	10.00/Copy	10.00/Copy	
	120204	161	Internet Service			
	120204	161	Browsing	150.00 /Hour	150.00/Hour	
	120204	161	Browsing	80.00 /30mins	80.00/30mins	
	120204	161	Printing	30.00/Copy	30.00/Copy	
	120204	161	Scanning	150.00/ Copy	150.00/Copy	
	120204	48	Development Levy		5,000.00	Per Session
	120204	132	Screening Fees		2,500.00	New Students
	120206	03	Id Card		1,000.00	
	120204	27	Tenders Fee		1% of Contract sum	



5. BENUE STATE POLYTECHNIC, UGBOKOLO

S/N	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦		PROPOSED NEW RATES ₦		REMARKS
				Indigene ₦	Non - indigene ₦	Indigene ₦	Non - indigene ₦	
	120204	52	School Fees	10,400.00	18,200.00	15,600.00	28,000.00	Pre-ND financial studies, Business, Maths/statistics
	120204	52	School Fees	15,600.00	27,700.00	23,500.00	41,500.00	Pre-ND science Tech, Engineering Science, FAA, Secretarial
	120204	52	School Fees	13,500.00	24,000.00	20,500.00	36,000.00	Admin HCM Statistics
	120204	52	School Fees	19,500.00	36,000.00	29,500.00	54,000.00	ND I Financial Studies, Business & Marketing
	120204	52	School Fees	8,500.00	16,000.00	12,750.00	24,000.00	ND I science Tech, Engineering, SL.T
	120204	52	School Fees	14,520.00	26,040.00	22,000.00	39,500.00	secretarial studies, DIP I HCM, ND I Serv, Geoinformatic
	120204	52	School Fees	25,000.00	56,400.00	37,500.00	84,600.00	NDII Business, financial studies, Engineering SL.T, FAA, HCM Engineering
	120204	52	School fees	9,680.00	17,360.00	15,000.00	27,000.00	HND Business, Accounting, Marketing, Statistics
	120204	52	School Fees	20,400.00	34,500.00	30,600.00	51,750.00	HND I SLT, FAA, HCM, Engineering
	120204	52	School Fees	20,400.00	34,500.00	30,600.00	51,750.00	HND II Business, Accounting, Marketing, Statistics
	120204	52	School Fees	13,000.00	24,000.00	19,500.00	36,000.00	HND II SLT, FAA, HCM, Engineering CCC, HCC, Fashion, BTCH, TCL, ACLS, Other Engineering Courses TC II in Engineering BTCII, ACLS

120204	52	School Fees	19,200.00	34,500.00	28,800.00	51,750.00	Dip in Law, Dip in Local Govt., Dip in Ex. Grade ASO CPA, CPM, CCD, CBH
120204	52	School Fees	11,000.00	20,000.00	16,500.00	30,000.00	Dip. II Law, Dip II Local Govt
120204	52	School Fees	19,200.00	34,500.00	28,800.00	51,750.00	ADIA, HDLG, DPAL, D PAAL, DPML, DCDL, BFI, MASS COMM, Dip in Library Sc. I
120204	52	School Fees	13,000.00	20,000.00	19,500.00	30,000.00	Dip in lib. SCH. Dip II, HDGL, DPAAL, DPAAL, DPMII, DCDII, B/FIIP LAW II Mass Comm. II
120204	52	School Fees	25,200.00	46,400.00	37,800.00	69,600.00	Cert. in Computer, Cert. in Printing
120204	52	School Fees	28,200.00	52,500.00	42,500.00	78,750.00	NDI Computer, Printing, printing Dip I Courtesy/ Fashion Design I
120204	52	School Fees	17,000.00	32,000.00	25,500.00	48,000.00	ND II Computer, printing.

## 6. BENUE STATE POLYTECHNIC, UGBOKOLO

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	31	Student info hand book	1,000.00	1,500.00	New students
	120204	132	Screening Fees	1,000.00	3,000.00	New students
	120204	48	Library Levy	2,000.00	2,500.00	Per Year
	120204	48	Medical levy	2,000.00	2,500.00	New students
	120204	48	Insurance levy	500.00	1,000.00	All students
	120204	04	Student union	600.00	1,000.00	All students
	120204	03	ID Card levy	1,000.00	1,500.00	New students
	120204	52	Exam fees	3,000.00	4,500.00	All students
	120204	152	Accommodation	3,000.00	5,000.00	Only students given accommodation.
	120204	62	Maintenance fees	4,000.00	5,000.00	All students
	120204		Sports levy	2,000.00	3,000.00	All students
	120204	163	Dept. fees	300.00	500.00	All students
	120204	163	Deans fees	200.00	300.00	All students
	120204	126	Student result	700.00	2,000.00	All students
	120204	126	Certificate	4,000.00	6,000.00	All students
	120206	06	Admission form	2,000.00	5,000.00	New students
	120204	48	Security levy	2,000.00	3,000.00	Per Session
	120204	124	Acceptance fees	1,500.00	3,000.00	New students
	120204	48	Internet levy	3,000.00	4,000.00	Online reg. and payment of school fees.
	120204	48	Development Levy		5,000.00	Per Session
	120204	130	Deferment of Admission		2,000.00	
	120204		Transcript		3,000.00 6,000.00	Local International
	120204	27	Tenders fee		1% of Contract sum	
	120207	01	Benue Polytechnic Consultancy Services Limited		40% of the declared net profit of the consultancy outfit to be remitted to Benue Polytechnic.	

## 7. BENUE STATE SCHOLARSHIP BOARD

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	32	Scholarship Form	1,000.00	1,000.00	
	120206	33	Students File Jacket	200.00	200.00	
	120206	34	PAY Record Card	200.00	200.00	

**8. BENUE STATE EXAMINATIONS BOARD**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	52	MOCK	2,000.00	2,000.00	Registration per child
	120204	52	JSSCE	1,500.00	1,500.00	
	120204	52	FCCE	2,000.00	2,000.00	
	120204	52	EJSCE	2,000.00	2,000.00	
	120204	52	BNS Entrance Exams	200.00	200.00	Per pupil
	120204	52	FSLC	100.00	100.00	Per pupil
	120204	52	Federal Craft Cert	700.00	700.00	Per Student
	120204	52	Certificate Fees/School Board			
	120204	52	Nursery/Primary School	50.00	50.00	Per pupil
	120204	52	Secondary Cert	100.00	100.00	Per Student

**9. TEACHING SERVICE BOARD (TSB)**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	62	Maintenance fees	1,000.00	2,000.00/per student/per term	To be shared 1,400.00/600.00 between schools and Govt respectively. TSB to collect 600.00 on behalf of Govt. using BNT6

**10. BENUE STATE UNIVERSITY (BSU)**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	35	Section 6, CAP 15 of the Benue State University, Laws of Benue State, 2004 applies.			As approved by the University Council/State Government.

**ENVIRONMENT AND PUBLIC UTILITIES**

**1. MINISTRY OF ENVIRONMENT & URBAN DEVELOPMENT**

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	91	Fees from construction services	2,000.00	2,000.00 minimum	>1,000,000 is processed by MOF
	120204	51	Logging permit		500.00 minimum	Will vary according to specie
	120201	22	License permit		10,000.00	Renewable at 50% yearly.
	120206	37	Fees from geophysical reports			Depends on the scope.
	120209	05	Fees from lease of equipment			
	120201	62	Issuance of Carwash license		5,000.00	

## 2.. BENUE STATE ENVIRONMENTAL SANITATION AUTHORITY (BENSESA)

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
			<b>LABORATORY ANALYSIS</b>			
	120207	31	Distilled water	100.00/litre	200.00/litre	
	120207	32	Physical analysis	100.00	200.00	Per parameter
	120207	33	Chemical analysis	350.00	500.00	Per parameter
	120207	34	Biological analysis	600/plate	700/plate	Max 1,000.00
	120207	35	Air quality monitoring	1,000.00	1,000.00	Max 2,000.00
			<b>SANITATION FEES</b>			
	120205	20	Illegal erection of sign posts	10,000.00	20,000.00	
	120205	21	Exposure of toxic materials	25,000.00	50,000.00	
	120205	22	Failure to clean side walk, drain to the fence	3,000.00	6,000.00	
	120205	23	Failure to clean drain and gutter area	3,500.00	7,000.00	
	120205	24	Littering throw out, non provision of liter bin in commercial vehicles	3,000.00	6,000.00	
	120204		Carwash inspection/ Registration fee		7,000.00	
	120204		Sweep out	3,000.00	6,000.00	
	120205	05	Improper placement of dustbin	1,500.00	3,000.00	
	120205	06	Failure to use covered dust bin		10,000.00	
	120205	07	Street obstruction	7,000.00	14,000.00	
	120205	08	Dumping of refuse on vacant land and overgrown weeds on vacant land	12,000.00	15,000.00	
	120205	09	Failure to clean premises, backyards and courtyards	2,500.00	5,000.00	
	120205	10	Failure to maintain clean toilets in restaurants, hotels, shops and schools	3,000.00	6,000.00	
	120205	11	Discharge of sewage into public place	12,000.00	24,000.00	
	120205	12	Structure on road setback and drainage alignment (fines, including demolition of the structure)	12,000.00	50,000.00	
	120205	13	Failure of registered private refuse operator to service clients	20,000.00	40,000.00	
	120205	14	Failure to pay for services rendered by private refuse collectors	1,000.00	2,000.00	

120205	15	Digging across the road by an individual without approval (or 3 imprisonment)	5,000.00	10,000.00	
120205	16	Failure to participate on the monthly environmental exercise	3,000.00	6,000.00	
120205	17	Littering throw out (uncovered vehicles conveying sand, gravel and waste)	10,000.00	20,000.00	
		<b>ENVIRONMENTAL DEVELOPMENT CHARGES</b>			
120204	293	Fertilizer/Ammonia/Urea Manufacturing companies	30,000.00	30,000.00	
120204	294	Cement/Asbestos Manufacturing Company	30,000.00	30,000.00	
120204	295	Iron/Steel and other metal fabricating companies	30,000.00	30,000.00	
120204	296	Battery manufacturing companies	30,000.00	30,000.00	
120204	297	Rubber/tyre manufacturing companies	30,000.00	30,000.00	
120204	298	Motor assembling /manufacturing companies	30,000.00	30,000.00	
120204	299	Asphalt and Bitumen production companies	30,000.00	30,000.00	
120204	300	Petroleum refining and production companies and petroleum produce manufacturing companies	30,000.00	30,000.00	
120204	301	Petro-chemical companies/ synthetic fibre companies	30,000.00	30,000.00	
120204	302	Gas production companies	30,000.00	30,000.00	
120204	302	Aluminium production companies	30,000.00	30,000.00	
120204	304	Cables, Electricity/Electronic companies	30,000.00	30,000.00	
120204	305	Glass companies	30,000.00	30,000.00	
120204	306	Industrial machinery manufacturing companies	30,000.00	30,000.00	
120204	307	Marble, Terrazzo manufacturing company	30,000.00	30,000.00	
		<b>CATEGORY B</b>			
120204	308	Textile industries	20,000.00	20,000.00	
120204	309	Breweries	20,000.00	20,000.00	
120204	310	Food processing/food canning	20,000.00	20,000.00	
120204	311	Sewage processing companies	20,000.00	20,000.00	
120204	312	Soft drinks manufacturing companies	20,000.00	20,000.00	

120204	313	Paint manufacturing companies	20,000.00	20,000.00	
120204	314	Match manufacturing companies	20,000.00	20,000.00	
120204	315	Petroleum product marketing companies	25,000.00	25,000.00	
120204	316	Chemical manufacturing companies	25,000.00	25,000.00	
120204	317	Detergent and soap manufacturing companies	25,000.00	25,000.00	
120204	318	Pulp and paper producing companies	25,000.00	25,000.00	
120204	319	Solid waste disposal companies	25,000.00	25,000.00	
120204	320	Pharmaceutical manufacturing companies	25,000.00	25,000.00	
120204	321	Flour mills/feed mills	25,000.00	25,000.00	
120204	322	Plastic manufacturing companies	25,000.00	25,000.00	
120204	323	Vegetable oils producing companies	25,000.00	25,000.00	
120204	324	Saw mills	25,000.00	25,000.00	
120204	325	Miners	25,000.00	25,000.00	
		<b>CATEGORY C</b>			
120204	13	Photographic processing companies including film serving and processing company	10,000.00	10,000.00	
120204	326	Sewage collection and treatment agencies including septic tank emptier	10,000.00	10,000.00	
120204	327	Oil product containerizing companies	10,000.00	10,000.00	
		<b>CATEGORY D</b>			
120204	328	Mechanized laundries	5,000.00	5,000.00	
120204	329	Motor tools and spare parts	5,000.00	5,000.00	
120204	330	Leather manufacturing and tannic companies	5,000.00	5,000.00	
120204	331	Block making industries	5,000.00	5,000.00	
120204	332	Welding and fabrication companies	5,000.00	5,000.00	
120204	333	Packaging companies	5,000.00	5,000.00	
120204	334	Rice milling machine owners	5,000.00	5,000.00	
120204	335	Carpet and rug manufacturing companies	5,000.00	5,000.00	
		<b>CATEGORY E</b>			
120204	336	Fish marketing, preserving and processing	3,000.00	3,000.00	

120204	337	Candle and wax producing companies	3,000.00	3,000.00	
120204	338	Laboratories (large scale)	3,000.00	3,000.00	
120204	339	Piggeries with more than 10000 pigs diary produce	3,000.00	3,000.00	
120204	340	Motor cycle machine workshops	3,000.00	3,000.00	
120204	341	Machine tools spare parts	3,000.00	3,000.00	
		<b>CATEGORY F</b>			
120204	342	Hair dressing saloons	1,000.00	1,000.00	
120204	343	Barbing saloons	1,000.00	1,000.00	
		<b>REGISTRATION OF REGULATED PREMISES</b>			
120204	214	Bakeries	5,000.00	10,000.00	
120204	215	Diaries	1,000.00	2,000.00	
120204	216	Unstandardized restaurant	1,000.00	2,000.00-5,000.00	
120204	217	Standard restaurant	3,000.00	5,000.00-8,000.00	
120204	218	Cold rooms	5,000.00	10,000.00	
120204	219	Meat shops	2,000.00	4,000.00-7,000.00	
120204	230	Portable water factories	5,000.00	10,000.00	
120204	231	Aerated factories	5,000.00	10,000.00	
120204	232	Juice factories	5,000.00	10,000.00	
120204	233	Grinding mills e.g. corn	2,000.00	4,000.00	
120204	234	Brewery industries	5,000.00	10,000.00-50,000.00	
120204	235	Hotels 1-10 rooms	5,000.00	10,000.00	
120204	235	Hotels 10-30 rooms	10,000.00	20,000.00	
120204	235	Hotels 30 rooms and above	30,000.00	40,000.00	
120204	236	Private mortuaries	20,000.00	30,000.00	
120204	237	Nursery/Primary schools	10,000.00	10,000.00	
120204	238	Secondary schools	20,000.00	20,000.00	
120204	239	Vocational schools	10,000.00	10,000.00	
120204	240	Tertiary institutions	50,000.00	50,000.00	
120204	241	Private service providers (Waste management)	100,000.00	150,000.00	
120204	242	Grinding mills factories	50,000.00	100,000.00	
120204	243	Government mortuaries	50,000.00	50,000.00	
		<b>FUMIGATION SERVICES</b>			
120204	244	Rendering the service to customers			The amount determine by the category of premises.
120204	245	Registration of fumigation services	25,000.00	25,000.00	Annual renewal is ₦10,000.00
		<b>PUBLIC TOILETS</b>			
120204	246	Excreting	100.00	200.00	The amount determine by the category of premises.



120204	247	Urinating	50.00	100.00	Annual renewal is ₦10,000.00
120207	01	Environmental consultancy services	50,000.00	50,000.00	
120204	313	Environmental Impact Assessment fee	60,000.00	60,000.00	
120204	20	Miscellaneous			No Fixed Rate
		<b>TARIFF ON REFUSE RATES</b>			
		<b>Residential Buildings</b>			
120204		Single Flat			
	542		350.00	500.00	
	547		500.00	1,000.00	
	36		50.00	100.00	
120204	248	Multiple households in one compound			
		≤ 10h/hds	500.00	1,000.00	
		> 10h/hds	1,000.00	2,000.00	
120204	629	Underdeveloped plot			
		≤ 100x100	150.00	300.00	
		> 100x100	200.00	400.00	
		<b>Commercial Houses</b>			
120204	193	Temporary Structures			
		Kiosk	200.00	200.00	
		Container	400.00	500.00	
120204		Supermarket			
	616	Small	500.00	1,000.00	
	586	Large	1,000.00	2,000.00	
120204	161	Internet Service Providers	2,000.00	3,000.00	
120204	259	Beer Parlour	400.00	800.00	
120204	267	Salon	500.00	500.00	
120204	259	Food Vendor	300.00	500.00	
120204	259	Food Canteen	500.00	1,000.00	
120204	573	Food/Snack Joint	10,000.00	15,000.00	
120204	235	Hotels of 1-10 rooms	2,000.00	4,000.00	
120204	235	Hotels of 10-20 rooms	5,000.00	10,000.00	
120204	235	Hotels of 20-30 rooms	10,000.00	20,000.00	
120204	235	Hotels of >30 rooms	20,000.00	30,000.00	
120204	263	Filling Station			
		Major Marketers	10,000.00	10,000.00	
		Independent Marketers	6,000.00	6,000.00	
		<b>Hospitals/Clinic</b>			
120204	70	< 10 beds	5,000.00	5,000.00	
120204	70	10-20 beds	10,000.00	10,000.00	
120204	70	>20 beds	15,000.00	15,000.00	
120204	54	Parks/Resorts	2,000.00	4,000.00	
120204	174	Maternity Home	3,000.00	3,000.00	
120207	21	Furniture makers	2,000.00	4,000.00	
120207	57	Pharmacy	2,000.00	4,000.00	
120207	72	Medicine store	500.00	1,000.00	
120207	331	Block Industries	500.00	1,000.00	
120207	585	Ware House	1,000.00	2,000.00	
120207	631	Public Liability and Multi National Companies not being Banks	10,000.00	15,000.00	

120204	608	Printing Press	500.00	1,000.00	
120204	63	Timber Dealers	4,000.00	5,000.00	
		<b>School/College</b>			
120204	237	Primary without residential	5,000.00	5,000.00	
120204	238	Secondary without residential	7,000.00	7,000.00	
120204	238	Secondary with residential	15,000.00	15,000.00	
120204	240	Tertiary	30,000.00- 100,000.00	30,000.00	
120204	584	Banks	7,000.00	10,000.00	
120204	255	Club House	2,000.00	4,000.00	
120204	329	Mechanic Workshop	3,000.00	5,000.00	
120204	208	Poultry farms	1,000.00	2,000.00	
120204	265	Native Liquor House	3000.00	5,000.00	
120204	11	Bakeries	1,000.00	1,500.00	
120204	609	Book shops	300.00	500.00	
120204	56	Computer business centres	500.00	1,000.00	
120204	55	Cyber cafes	1,000.00	2,000.00	
120204	90	Telecom Service Providers e.g MTN	4,000.00	8,000.00	
120207	18	Abattoirs	5,000.00	5,000.00	
120207	611	Shoes making	500.00	500.00	
120207	597	Cobblers	100.00	200.00	
120207	571	Tailoring/Carpentry shade	400.00	500.00	
120207	93	Local Govt Secretariat	15,000.00	20,000.00	
120207	94	Govt. Mins/Par/Depts	5,000.00	10,000.00	
120207	10	Guest Houses	2,000.00	4,000.00	
120207	95	Government House		100,000.00	
120207	96	Deputy Governor's Office		50,000.00	
120207	97	Federal Medical Centre		100,000.00	
120207	98	Benue State House of Assembly	30,000.00	50,000.00	
120204	586	Lock up shop in a motor park or Market/Tinker/ Welder	500.00	500.00	
120207	99	State Judiciary Headquarters	30,000.00	30,000.00	
120207	10	State Judicial Residential Quarters		50,000.00	
120204	54	Recreational Parks	5,000.00	5,000.00	
120204	195	Motor Parks	6,000.00	10,000.00	
		<b>Places of Worship</b>			
120204	192	≤ 500 Worshipers	2,000.00	4,000.00	
120204	192	> 500 Worshipers	3,000.00	6,000.00	
120204	92	Private Office	500.00	1,000.00	
		Factories			Subject to negotiation
120204	303	Aluminium/Glass Processing Companies		5,000.00- 20,000.00	
120204	58	Masts		10,000.00	Per mast
120204	307	Marble/Terrazzo/Tiles		5,000.00	
120204	295	Iron/Steel and Metal fabricating company		5,000.00	
120204	304	Auto electrical shops		3,000.00	
120204	340	Vulcanizes		500.00	

120204	29	Sand/Gravel dealers	2,000.00	
120204	333	Packaging companies	2,000.00	
120204	335	Carpet/Rug marketing outfits	2,000.00	
120204	336	Fish processing and marketing outfits	1,000.00	
120204	207	Fish farms -Solid -Liquid	2,000.00 Per septic emptier charge	
120204	208	Poultry Farms	5,000.00	
120204	122	Livestock farms	5,000.00	
120204	307	Candle and Wax Producing outfits	2,000.00	
120204	626	Chalk producing outfit	2,000.00	
120204	338	Laboratories	5,000.00	Chemical components handled under health care wastes
120204	341	Machine tool spare parts	2,000.00	
120204	267	Hair dressing/Barbing salons	2,000.00	
120204	627	Pharmacies -General wastes -Health care wastes	2,000.00 Per Kg.	
120204	608	Printing Press	10,000.00	
120204	212	Building materials	2,000.00	
120204	336	Fish preserving outfits (Cold room)	5,000.00	
120204	236	Mortuaries -Solid wastes -Liquid wastes	2,000.00 Per Kg.	
120204	586	Open shops	2,000.00	
120204	628	Multinational organizations (e.g UNICEF, WHO, USAID)	2,000.00	
		<b>WASTE BURYING</b>		
120205	29	Individuals	5,000.00	
120205	30	Organizations	50,000.00	
		<b>ABANDONMENT OFVEHICLE ON THE STREETS</b>		
120207	07	Individuals	20,000.00	
120207	07	Organizations	50,000.00	
		<b>REGISTRATION OF OTHER PREMISES</b>		
120204	269	Registration of cemeteries		To be negotiated
120204	270	Regulating the burial of corpses -Children 0-5years -Children 6-18years -Adults18yrs and above		To be negotiated
120204	270	Registration of fish ponds for sullage water management		To be negotiated
120204	270	Scrap metal dealers registration/refuse rate		To be negotiated
		Issuance of Certificate of fitness for habitation		As provided for in the National Health Practice

## 3. BENUE STATE WATER BOARD

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	248	Domestic family unit in a plot containing a block of rooms housing not more than 10 tenants with a stand tap	1,000.00	1,000.00	
	120204	248	Domestic family unit in a plot containing a block of rooms housing more than 10 tenants with a stand tap	1,500.00	1,500.00	
	120204	248	3 Bedroom flat	1,000.00	1,000.00	
	120204	248	4 Bedroom flat	1,500.00	1,500.00	
	120204	249	Office block	3,000.00	3,000.00	
	120204	250	Small scale industries	15,000.00	15,000.00	
	120204	251	Slaughter slab/Abattoir	15,000.00	15,000.00	
	120204	252	Enclosed motor pack	10,000.00	10,000.00	
	120204	253	Outpatient dispensary/ maternity	5,000.00	5,000.00	
	120204	254	Hospitals per ward	5,000.00	5,000.00	
	120204	255	Club house	5,000.00	5,000.00	
	120204	256	Hotel with catering services	25,000.00	25,000.00	
	120204	257	Hotel without catering services/Guest house	6,000.00	6,000.00	
	120204	258		5,000.00	5,000.00	
	120204	259	Canteen/street food hotel/beer parlour	2,500.00	2,500.00	
	120204	260	Boarding school (Boarding child)	50.00	50.00	
	120204	261	Day School (Per Child)	25.00	25.00	
	120204	262	Churches/Mosques	2,500.00	2,500.00	
	120204	263	Filling Station	5,000.00	5,000.00	
	120204	264	Car Wash/Sale of Water, Pure Water production	10,000.00	10,000.00	
	120204	265	Local Burukutu Liquor House	5,000.00	5,000.00	
	120204	266	Dry Cleaning	5,000.00	5,000.00	
	120204	267	Hair Saloon	25,000.00	25,000.00	
	120204	268	Financial Institution	10,000.00	10,000.00	
	120204	269	Water Tanker	2,500.00	2,500.00	
	120204	270	Public Square	25,000.00	25,000.00	
	120204	271	Tarka Foundation	25,000.00	25,000.00	
	120204	272	Stadium (Aper Aku)	25,000.00	25,000.00	
	120204	273	Prison (Per prison Inmate)	50.00	50.00	
	120204	274	Army, Police, Airforce, Warder (Per Family Unit)	1,000.00	1,000.00	

			<b>CONNECTION, CONSTRUCTION &amp; RECONNECTION FEES</b>			
120204	275		Connection Fee: Residential	5,000.00	5,000.00	
120204	276		Reconnection Fee: Residential	2,500.00	2,500.00	
120204	277		Construction Fee: Residential	5,000.00	5,000.00	
120204	278		Connection Fee: Industrial	50,000.00	50,000.00	
120204	279		Reconnection Fee: Industrial	25,000.00	25,000.00	
120204	280		Construction Fee: Industrial	25,000.00	25,000.00	
120204	281		Connection Fee: Commercial	50,000.00	50,000.00	
120204	282		Reconnection Fee: Commercial	25,000.00	25,000.00	
120204	283		Construction Fee: Commercial	25,000.00	25,000.00	
120204			SEMI-URBAN WATER SUPPLY WITH PUBLIC S/TAPS			
120204	284		Semi-Urban Water Supply with S/Tap	150,000.00	150,000.00	
120204	285		Scheme Located in Local Govt. Hqtrs (Regional Schemes)	200,000.00	200,000.00	
120204			BOREHOLES, PRIVATE & COMMERCIAL			
120204	286		Borehole in Rural Areas: Registration	25,000.00	25,000.00	
120204	287		Annual Renewal	10,000.00	10,000.00	
120204	288		Borehole in Urban Area: Registration (Private)	50,000.00	50,000.00	
120204	288		Renewal (Private)	25,000.00	25,000.00	
120204	289		Registration (Commercial)	100,000.00	100,000.00	
120204	289		Renewal (Commercial)	50,000.00	50,000.00	
120205			FINES*			
120205	18		Illegal Connection	25,000.00	25,000.00	
120205	19		Illegal Reconnection	25,000.00	25,000.00	
			METER CONNECTIONS			
120204	290		Industrial/ Commercial	250.00m <sup>3</sup>	250.00m <sup>3</sup>	
120204	291		Government Institution	250.00m <sup>3</sup>	250.00m <sup>3</sup>	
120204	292		Private/Residential	250.00m <sup>3</sup>	250.00m <sup>3</sup>	

4. BENUE RURAL WATER SUPPLY AND SANITATION AGENCY  
(BERWASSA)

S/No	REVENUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120207	03	Hire of Plant	100,000.00	100,000.00	DFID Rig
	120204	89	Processing Fee	10,000.00	10,000.00	B/H Browsing cost
	120204	90	Drilling Operations	450,000.00	450,000.00	B/H Drilling cost

## FINANCE

## 1. MINISTRY OF FINANCE

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	17	Contract Registration Forms	200.00	1,000.00	Per form
	120204	89	Contract Processing	10,000.00/M	1% of Contract sum	
	120206	04	Sale of Written-off Equipment and Motor Vehicle			To be determined by the Board of Survey based on the cost of production.
	120207	11	25% earnings of Revenue Turnover Of Parastatals/State Owned Companies			
	120206	04	Sale of condemn Stores			-do-
	120206	18	Sale of Tractors			-do-
	120206	04	Sale of Equipment			-do-
	120204		Works Registration	30,000.00	50,000.00	
	120204	164	Renewal of Works Registration	5,000.00	10,000.00	
	120204	165	Contract Jobs Through Attorney	15,000.00	25,000.00	
	120204	166	Change of Company To obtain a Contract	25,000.00	50,000.00	
	120204	167	Issuance of a new Award Letter		5,000.00	
	120204	168	Registration of Financial/Tax Consultant Analysis	10,000.00	50,000.00	
	120204	17	Contract Registration Fees	30,000.00	50,000.00	
	120206	20	Sale of Budget Handbook		1,000.00	
	120206	38	Sale of Accountant General's Financial Statement of Account		500.00	

2. BOARD OF INTERNAL REVENUE (BIRS)

S/No	REVENUE HEAD	REVENUE SUBHEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120101	01	Personal Income Tax Pay-As-You-Earn			Direct deduction based on existing law
	120101	04	Personal Income Tax Direct Assessment			-do-
	120101	04	Direct Assessment (Computer)			-do-
	120101	06	With-Holding Tax			-do-
	120101	05	Pools Betting Tax			-do-
	120101	08	Entertainment Tax			
	120204	34	Motor Vehicle Registration			Centrally controlled by Federal Joint Tax Board.
	120204	66	Cert of Road Worthiness			-do-
	120205	02	Miscellaneous Road Traffic Regulation			-do-
	120204	67	Stamp Duties			-do-
	120205	03	Penalty for Offences			
	120212	04	Interest on Tax Defaulters			Based on existing law.
	120201	32	Motor Vehicle License			Controlled by Joint Tax Board (JTB).
	120201	33	Drivers License and Learners Permit			-do-
	120204		Income Rate	150.00	10,000.00	Per Annum
	120204	126	Tax Clearance Cert.	1,000.00	2,500.00	Per Cert issued
	120204	33	Motor Cyclist Apron	500.00	500.00	Per Apron/ Person
	120204	33	Motor Cycle Hackney Permit	500.00	500.00	Per Annum
	120204	27	Tenders Fee		1% of Contract sum	
	120206	36	Sale of Revenue Law		2,500.00	
	120204	48	Development Levy		1,000.00	Per taxable adult.
	120204	48	Development Levy		50,000.00	Per Year by Public Ltd Liability Companies.
	120204	48	Development Levy		25,000.00	Per Year by Private Ltd Liability Companies.

**HEALTH****1. MINISTRY OF HEALTH**

S/No	REVENUE HEAD	REVENUE SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	69	Entrance Examination Fees (SON, SOM, SHT)	1,500.00	1,500.00	Per form in each school.
	120204	52	Registration of Private Medical Institutions	50,000.00	50,000.00	Renewal is 5% yearly.
	120201	36	Traditional Medicine Practitioner License	5,000.00	5,000.00	Renewal is 50%
	120208	04	Hire of Conference Hall	5,000.00	5,000.00	Per day
	120204	169	Registration of Dental/Optical/Paramedical and Medical Practitioner	50,000.00	50,000.00	Renewal is 50% yearly.
	120204	170	Registration of Schools of Health Technology	300,000.00	300,000.00	Fees based on capacity of institution.
	120204	171	Renewal			5% of registration fee yearly
	120204	172	Registration of Private Hospitals, Specialist Hospitals	300,000.00	300,000.00	Fees based on capacity of institution.
	120204	173	Renewal Fees			5% of registration fee yearly
	120204	174	Registration of Clinics, Maternity Homes	150,000.00	150,000.00	Fees based on capacity of institution
	120204	175	Renewal Fee			5% of registration fee yearly
	120204	176	Registration of Dispensaries/Optical Center	75,000.00	75,000.00	Fees based on capacity of institution
	120204	176	Renewal Fee			5% of registration fee yearly

**2. BENUE STATE HOSPITAL MANAGEMENT BOARD**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204		<b>LABORATORY</b>			
	120204	345	HIV Test (Screening)	Free	Free	
	120204	346	Malaria Parasite	150.00	300.00	
	120204	347	Widal Screening Test	350.00	500.00	
	120204	348	ESR	150.00	200.00	
	120204	349	Sputum AFB	350.00	Free	



120204	350	Pregnancy Test (Urine)	250.00	300.00	
120204	351	HBSAG	250.00	500.00	
120204	352	HCV (Screening)	350.00	500.00	
120204	353	Semen Analysis	150.00	500.00	
120204	354	Blood Analysis	150.00	1,000.00	
120204	355	VDRL (Screening)	300.00	500.00	
120204	356	Gram Stain	150.00	300.00	
120204	357	HVS Wet Preparation	150.00	300.00	
120204	358	Stool Microscopy	150.00	200.00	
120204	359	Urine Analysis	250.00	300.00	
120204	360	Urine Micro	150.00	200.00	
120204	361	M/F Blood & Skin Snip	150.00	300.00	
120204	362	Stool M/C/S	400.00	800.00	
120204	363	Urine M/C/S	400.00	800.00	
120204	364	Blood Culture	650.00	1,000.00	
120204	365	FBS	350.00	500.00	
120204	366	FBC	350.00	500.00	
120204	367	PCV	150.00	200.00	
120204	368	Thin Blood Film Report	150.00	200.00	
120204	369	Sickling Test	150.00	200.00	
120204	370	Blood Transfusion	2,000.00	3,000.00	
120204	371	Bleeding & Clotting Time	350.00	350.00	
120204	372	Liver Function Test	2,500.00	2,500.00	
120204	373	Renal Function Test	2,000.00	2,000.00	
120204	374	Electrolytes	2,000.00	2,500.00	
120204	375	Uric Acid	550.00	1,000.00	
120204	376	Cholesterol (Lipid profile)	550.00	3,000.00	
120204	377	Amylase	550.00	700.00	
120204	378	Gemotype	600.00	800.00	
120204	379	Haemoglobin (HB)	250.00	300.00	
		<b>MINOR SURGERIES</b>			
120204	380	Removal of Foreign Body		500.00	
120204	381	Excisions		1,500.00 5,000.00	-
120204	382	Deep laceration Suturing		1,500.00 5,000.00	-
120204	383	2 Degree Suturing		2,000.00	
120204	384	Cut down		2,000.00	
120204	385	Removal UCD (Vagina)	1,500.00	1,500.00	
120204	386	EUA/D&C/Evacuation	3,000.00	5,000.00	
120204	387	Batholin's Abscess	3,500.00	5,000.00	
120204	388	Urethral Dilation	4,000.00	10,000.00	
120204	389	I&D (Incision & Drainage)	2,000.00	5,000.00	
120204	390	Colepectomy/ Polypectomy	3,500.00	5,000.00	
120204	391	Vulva Watts	3,000.00	5,000.00	
120204	392	Chest Tube Drainage	4,000.00	5,000.00	
120204	393	Huge Debridement	4,500.00	5,000.00	
120204	394	BTL/Vasectomy	4,000.00	8,000.00	
120204	395	Cautery & Perforated Hymen	2,000.00	8,000.00	

120204	396	Tonisillectomy	3,000.00	10,000.00	
120204	397	Circumcision	1,000.00	1,000.00	
120204	398	Shirodicar Stitch (Silk)	3,000.00	5,000.00	
120204	399	Strepping of Varicose Veins	3,000.00	10,000.00	
120204	401	Laparoscopy	5,000.00	10,000.00	
120204	402	Removal of In-growing Nails	1,500.00	2,000.00	
		<b>INTERMEDIATE SURGERIES</b>			
120204	402	Simple Herniorrhaphy	6,000.00	12,000.00	
120204	403	Epigastric Lumber Herniorrhaphy	6,000.00	12,000.00	
120204	404	Umbilical Hernia Repair	6,000.00	12,000.00	
120204	405	Incisional Hernia Repair	6,000.00	15,000.00	
120204	406	Bilateral Simple Hernia		18,000.00	
120204	407	Simple Hydrocelectomy	6,000.00	12,000.00	
120204	408	Bilateral Hydroceletomy	10,000.00	18,000.00	
120204	409	Appendicectomy	6,000.00	12,000.00	
120204	410	Tracheostomy (Major)	6,000.00	12,000.00	
120204	411	SuprapublicCystostomy	4,000.00	12,000.00	
120204	412	Strangulated Hernia (No gangrene)/Resection	10,000.00	15,000.00	
120204	413	Strangulated Hernia with gangrene /Resection		20,000.00	
120204	414	Destructive Operation	5,000.00	10,000.00	
120204	415	Reduction POP Under GA	5,500.00	10,000.00	
120204		<b>MAJOR SURGERIES</b>			
120204	417	Removal/UCD/Lap	15,000.00	25,000.00	
120204	418	Prostratectomy/Nephrectomy	25,000.00	40,000.00	
120204	419	Cholecystectomy	20,000.00	25,000.00	
120204	420	TAHS	20,000.00	30,000.00	
120204	421	Myomectomy		25,000.00	
120204	422	Heamorrhoidectomy	8,000.00	15,000.00	
120204	423	Caesarean Section (C/S)	15,000.00	25,000.00	
120204	424	BUR Hole/Craniotomy	25,000.00	35,000.00	
120204	425	Thyroidectomy	25,000.00	35,000.00	
120204	426	Gastectomy	25,000.00	35,000.00	
120204	427	Ovarian Cystectomy	15,000.00	25,000.00	
120204	428	Wegged Resection/ Tuboprasty	15,000.00	20,000.00/ 25,000.00	
120204	429	Salphingo-Orphrectomy	15,000.00	20,000.00	
120204	430	Diagnostic Laparatomy	15,000.00	25,000.00	
120204	431	WF/RVF	20,000.00	20,000.00	
120204	432	Sequestrectomy	20,000.00	20,000.00	
120204	433	Mastectomy		20,000.00	
120204	434	Skin Grafting	12,000.00	20,000.00	
120204	435	Manchester Repairs	15,000.00	20,000.00	
120204	436	Pelvic/Vaginal Hysterectomy		25,000.00	
120204	437	Spleenectomy	15,000.00	30,000.00	
120204	438	Colostomy	15,000.00	25,000.00	
120204	439	High Selective Vagotomy	25,000.00	35,000.00	
120204	440	Gastro-Jejunostomy	25,000.00	35,000.00	
120204	441	Ramsfed's Operation	15,000.00	35,000.00	
120204	442	Ventro -Suspension	15,000.00	25,000.00	
120204	443	All Plastic Surgeries	20,000.00	40,000.00	

			EYE CLINIC			
			MAJOR SURGERIES			
120204	444	LID Repair	7,800.00	10,000.00		
120204	445	Cornea Repair	10,400.00	15,000.00		
120204	446	Cataract Surgeries (ECCE)	13,000.00	15,000.00		
120204	447	Trabeculectomy	13,000.00	15,000.00		
120204	448	Evisceration	10,400.00	15,000.00		
120204	449	Extenteration	10,400.00	15,000.00		
120204	450	Enucleation	10,400.00	15,000.00		
120204	451	Nasolacrimal duct Problem/Irrigation	7,800.00	5,000.00		
120204	452	Pterygium excision	2,600.00	5,000.00		
120204	453	Chalazion Style	2,600.00	5,000.00		
			Major Clinic Procedure			
120204	454	Refraction	620.00	1,000.00		
120204	455	Visual Field Chart/Perimetry	780.00	1,500.00/ 5,000.00		Fixing only
120204	456	Contact Lens Fixations	10,300.00	12,000.00		
120204	457	Tonometry	260.00	500.00		
120204	458	Foreign Body Removal	650.00	1,500.00		
120204	459	Dressing and Treatment	650.00	1,000.00		
120204	460	Epilation	520.00	1,000.00		
120204	461	Staining	260.00	500.00		
120204	462	Flushing	260.00	500.00		
120204	463	Maintenance Fee	130.00	200.00		
120204	464	Dilation	130.00	250.00		Per Eye
			MCH			
120204	465	Urine Test	*120.00	300.00		
120204	466	Booking	150.00	150.00		
120204	467	Palpation		-		
120204	468	Weighing		-		
120204		BP		-		
120204	469	Antenatal Visit	250.00	-		
			DENTAL UNIT			
120204	470	Extraction	500.00	700.00		
120204	471	Extraction with Anaesthesia	300.00	500.00		
120204	472	Surgical Extraction	1,300.00	3,000.00		
120204	473	Denture One Tooth	2,600.00	3,000.00		
120204	474	ENT Examination	330.00	400.00		
120204	475	Removal of Foreign Body in the Ear	780.00	1,000.00		
120204	476	Permanent Filling	1,300.00	2,000.00		
120204	477	Temporary Filling	1,040.00	1,000.00		
120204	478	Full-full Denture	19,500.00	25,000.00		
120204	479	Excision of Eplulis	3,250.00	3,500.00		
120204	480	Scaling and Polishing (Routine)	780.00	1,000.00		
120204	481	Scaling and Polishing (Smoker)	1,300.00	2,000.00		
120204	482	Jaws Fractures (IMF)	13,000.00	25,000.00		
120204	483	Anterior Filling (Silicate)	1,950.00	2,500.00		
120204	484	Anterior Filling (Composite)	2,600.00	3,000.00		
120204	485	Anterior Jacket Crown	3,250.00	5,000.00		
120204	486	Splinting of Displaced Teeth	3,250.00	3,500.00		

120204	489	Denture Repair	2,600.00	3,000.00	
		<b>PHYSIOTHERAPY</b>			
120204	490	Infrared Lamp 10 Units	390.00	500.00	
120204	491	Radiant Heat 10 Units	390.00	500.00	
120204	492	TENS Therapy 10 Units	1,300.00	1,500.00	
120204	493	Ergometer (Static) 10 Units	1,300.00	1,500.00	
120204	494	Reciprocal Pulley 10 Units	330.00	500.00	
120204	495	Shoulder Wheel 10m Units	390.00	500.00	
120204	496	Walking Re-Education 10Units	390.00	500.00	
120204	497	Traction Management 10Units	390.00	500.00	
120204	498	Mat Exercise 10Units	390.00	500.00	
120204	499	Massage Therapy	390.00	500.00	
120204	500	Weight Reduction 21Units	1,690.00	2,000.00	
120204	501	Rehabilitation box 10Units	260.00	400.00	
120204	502	Springs Exs. 10Units	260.00	400.00	
120204	503	Exercise Therapy 10Units	390.00	500.00	
		<b>PROSTHETIC/ OATHIOTIC</b>			
120204	504	Above Knee Limb Need	20,000.00	25,000.00	
120204	505	Below Knee Limb Need	15,000.00	20,000.00	
120204	506	Joint Caliper One	2,600.00	5,000.00	
120204	507	Limb Coraset	2,600.00	5,000.00	
120204	508	Spinal Coraset	6,500.00	10,000.00	
120204	509	Neck Collar Soft	1,300.00	2,000.00	
120204	510	Neck Collar hard	1,950.00	2,500.00	
120204	511	Hands Splint New	1,300.00	2,000.00	
120204	512	Drop Feet Repairs	1,040.00	1,500.00	
120204	513	H/K Repairs	1,300.00	2,000.00	
120204	514	B/K Repairs	1,300.00	2,000.00	
120204	515	Caliper Repairs	910.00	1,500.00	
		<b>SCANNING SERVICES</b>			
120204		Chest	500.00	1,000.00	
120204		Abdomen	500.00	1,000.00	
120204		Pelvic	500.00	1,000.00	
120204		Prostatic	500.00	1,000.00	
		<b>NURSING PROCEDURE</b>			
120204		Enema	250.00	400.00	
120204		Vulva Toileting	150.00	200.00	
120204		Catheterization	200.00	300.00	
120204		Naso Gastric Tubing	200.00	200.00	
120204		Setting Infusion/Blood	150.00	200.00	
120204		Removal of Stitches	150.00	200.00	
120204		Minor Dressing Procedure	150.00	200.00	
120204		Major Dressing Procedure	200.00	500.00	
120204		Removal of Impacted Feaces	250.00	1,000.00	
120204		Daily Injection Procedure	20.00	50.00	
120204		Oral Hygiene Procedure	100.00	200.00	

120204		Vaginal examination Procedure	150.00	200.00	
		<b>AMENITY WARD</b>			
120204	516	Admission Deposits (General Rooms)	700.00	1,000.00	
120204	517	Admission Deposits (Private)	1,500.00	2,000.00	
120204	518	Bed Fee/Day (General)	300.00	300.00	
120204	519	Bed Fee/Day (Private)	200.00	500.00	
		<b>MATERNITY WARD</b>			
120204	520	Admission Fee	250.00	500.00	
120204	521	Bed Fee/Day	150.00	300.00	
120204	522	Delivery	1,000.00	2,000.00	
120204	523	Episiotomy	650.00	1,000.00	
120204	524	Vacuum Extraction	1,500.00	2,000.00	
120204	525	Manual Removal	1,500.00	2,500.00	
		<b>WARDS</b>			
120204	526	Admission Fee	300.00	500.00	
		<b>MORTUARY SERVICES</b>		300.00	
120204	527	Embalment		6,000.00	
120204	528	Fee/Corpse per day		100.00	
120204	529	Daily dressing		100.00	
		<b>MEDICAL RECORD</b>			
120204	530	OPD Card	100.00	200.00	
120204	531	Case File	200.00	300.00	
120204	532	ANC Card	200.00	200.00	
120204	533	Ophthalmic Card	200.00	300.00	
120204	534	Dental Card	200.00	300.00	
120204	535	Medical Certificate of Fitness	500.00	500.00	
120204	536	Maternity Leave Certificate	500.00	500.00	
120204	537	Excuse Duty Certificate	200.00	300.00	
120204	538	Medical Reports	500.00	1,000.00	
120204	43	Certificate of Death within the hospital	1,500.00	2,000.00	
120204	43	Certificate of death outside the hospital	1,500.00	2,500.00	
120204	539	Post-mortem	3,000.00	3,000.00	
		(Payable to doctor for post mortem)	2,000.00	Negotiable	

**3. BENUE STATE UNIVERSITY TEACHING HOSPITAL**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	345	Registration Card OPD	500.00	500.00	
	120204	345	Registration Card A/E (Accident/Emergency)	1,000.00	1,000.00	
	120204	345	Registration Card Clinic (File)	1,000.00	1,000.00	
	120207	01	Consultation OPD	1,000.00	1,000.00	
	120207	01	Consultation Specialist Clinics	2,000.00	2,000.00	
	120204	517	Surgery (Minor)	10,000.00	10,000.00	
	120204	518	Surgery (Intermediate)	20,000.00	20,000.00	
	120204	519	Surgery (Major)	40,000.00	40,000.00	
	120204	520	Orthopaedic surgery with Implant	100,000.00	100,000.00	
	120204	521	Bed Charges A/E (Accident/Emergency)	1,000.00 per day	1,000.00 per day	
	120204	522	Maternity Ward	Free	Free	
	120204	523	Children's Ward	Free	Free	
	120204	524	General Wards	500.00	500.00	
	120204	525	Amenity Wards	3,000.00 per day	3,000.00 per day	
	120204	526	ICU (Intensive Care Unit)	5,000.00 per day	5,000.00 per day	
	120204	527	Local Anaesthesia	2,000.00	2,000.00	
	120204	528	General Anaesthesia:			
	120204	529	Minor Surgery	10,000.00	10,000.00	
			Intermediate Surgery	20,000.00	20,000.00	
			Major Surgery	30,000.00	30,000.00	

**BENUE STATE UNIVERSITY TEACHING HOSPITAL, MAKURDI**  
**HOSPITAL FEES REGULATION**  
**SCHEDULE 1**

Wards	Feeding	Accommodation	Nursing	Total Daily	Hospital Deposit
a. Amenity Ward (VIP) Renal & Labour	At cost	7,000.00 Per day	1,000.00	8,000.00	50,000.00
b. ICU	As per diet	1,000.00	3,000.00	4,000.00	20,000.00
c. A & E Ward	At cost	1,000.00	2,000.00	3,000.00	10,000.00
d. Renal Ward (IPD/CAPD cases)	At cost	1,000.00	1,000.00	2,000.00	15,000.00
e. Dormitory Ward	At cost	1,000.00	1,000.00	2,000.00	15,000.00
f. Children	At cost	500.00	500.00	1,000.00	10,000.00
g. Emergency Paediatric Unit	At cost	500.00	1,000.00	1,500.00	10,000.00
h. Side room	At cost	2,000.00	1,000.00	3,000.00	20,000.00

- ii. **Patients Admitted For Less than 24-Hours**  
Patients admitted for less than 24-hours shall be charged a day's bill for maintenance, nursing care and feeding (if they eat).
- iii. **Charges 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. **Charges 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 visits ₦500.00  
Urine test shall attract a fee of ₦500.00 per visit.  
₦1,000.00 for normal delivery, plus payment for tests.  
b. Un-booked Cases (Booking and Delivery)  
For un-blocked cases, 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 Charges**  
All other charges applicable to out-patients shall apply to in-patients.

**PART II: OUT-PATIENTS**

1. **Charges for Registration and Consultation**

S/No	Initial Registration	₦
1.	G.O.P.D case note	1,000.00
2.	A& E / C.O.P.D	2,000.00
3.	Subsequent consultation fees	
	i. GOPD	500.00
	ii. Specialist clinics	1,000.00

2. <b>Charges for Medical Examination</b>		<b>Fees Payable</b>
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 purposes	20,000.00
f.	Issuance of Death Certificate	Free for in-patient
	Brought Dead	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 and court)	5,000.00
j.	Maternity leave certificate	2,000.00

**NOTE:** Patients shall pay the cost of special examinations/tests separately.

**PART III:**  
**Charges Applicable to In-Patients and Out-Patients**  
**RADIOLOGY SERVICES**

S/No	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 Inlet	1,000.00
10.	Goitre Views	2,000.00
11.	Chest -P.A.	1,000.00
12.	Chest -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.	Lumbar 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 -Erect & 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.	Pelvis	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 *	700.00
33.	Skeletal Survey (4 Exp.) (i.e. CXR, PevisLat Skill & Lat Spine)	3,000.00
34.	Shoulder Joint	1,000.00
35.	Acromio-Clavicular Joint	1,000.00
36.	Clavicle	1,000.00
37.	Scapula	1,000.00
38.	Acromion Process	1,000.00
39.	Humerus 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.	Finger(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



**PART III:**  
**Charges Applicable to In-Patients and Out-Patients**  
**RADIOLOGY SERVICES**

S/No	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 Inlet	1,000.00
10.	Goitre Views	2,000.00
11.	Chest -P.A.	1,000.00
12.	Chest -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.	Lumbar 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 -Erect & 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.	Pelvis	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 *	700.00
33.	Skeletal Survey (4 Exp.) (i.e. CXR, PevisLat Skill & Lat Spine)	3,000.00
34.	Shoulder Joint	1,000.00
35.	Acromio-Clavicular Joint	1,000.00
36.	Clavicle	1,000.00
37.	Scapula	1,000.00
38.	Acromion Process	1,000.00
39.	Humerus 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.	Finger(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	
	<b>Minor Investigations</b>		
56.	Fistulography ( depending on No. of sinography of films used)	1,000.00-3,000.00	
57.	Sialography	3,000.00	
58.	Oral Cholecystogram	3,000.00	
59.	Arthrography	5,000.00	
60.	T. Tube	2,000.00	
61.	Bronchography	2,000.00	
62.	Discography	2,000.00	
63.	Gynaecographhy	2,000.00	
64.	Operative Cholangiography	3,000.00	
65.	Urethrography	3,000.00	
66.	Loopogram	3,500.00	
67.	Intravenous Urogram	7,500.00	
68.	Micturatingcystourethrogram	3,500.00	
69.	Intravenous Cholangiography	3,500.00	
70.	Percutaneous Transphepatic Cholangiography	3,000.00	
71.	HSG Hysterosalpingogram	7,000.00	
	<b>Major Investigations</b>		
72.	Barium swallow	3,500.00	
73.	Barium Meal	8,500.00	
74.	Barium Enema	8,500.00	
75.	Lymphangiogram	2,600.00	
76.	Venography	3,500.00	
77.	Myelogram	5,500.00	
78.	Angio studies	10,100.00	
79.	Ultrasound studies (Adult)	1,500.00	
80.	Ultrasound studies (Child)	750.00	
81.	Prostate	2,000.00	
82.	Ultrasound of joints	2,000.00	
83.	Doppler studies	3,000.00	
84.	Ultrasound Guided Biopsy	3,000.00	
85.	Nasal Bones	1,500.00	
86.	Optic Foramen	1,500.00	
87.	Reporting of Outside film	1,000.00	
88.	Reporting of C.T. Scan	2,000.00	
89.	C.T Scan	In-patient	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:**

- i. 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.

**2. PHYSIOTHERAPY SERVICES**

S/No.	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	500.00
	<b>Charges for Treatment Modality</b>	
1	Short Wave Diathermy – (per-visit)	500.00
2	Electrical stimulation/ultrasound TENS (per visit)	500.00
3	Electrical Diagnosis (E.D)	500.00
4	Infra-red Radiation/ Waxbath – (Per visit)	500.00
5	Cryotherapy – (per visit)	500.00
6	Microwave – per visit	500.00
7	Interferventray Therapy	500.00
	<b>Exercise Therapy</b>	
1	Slimming exercise pus ergo-meter bicycle – per visit	1, 500.00
2	Slimming exercise with ergo-meter bicycle on once	1, 500.00
3	Exercise for pathological conditions	
a.	Hemiplegia, paraplegia and quadriplegia –per treatment session (one visit)	1, 000.00
b.	Back pain	1, 000.00
c.	Patients consultation and examination (patients from outside)	1, 000.00
	<b>Treatment Chart</b>	
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.	500.00
	Cardio-Pulmonary Cases (Medical Cases) per treatment session	1,000.00
	Dental Cases	1,000.00
	Initial deposit for treatments	1,000.00

**Accident and Emergency Unit**

a.	Orthopaedic adaptors	1,000.00/week	
	If beyond 4 weeks	1,000.00	
b.	Thomas' Splint	500.00	
c.	Consumables	2,000.00	
d.	SOPD (Orthopaedic)		
i.	POP application		
1.	Paediatric	Unilateral	1,000.00
		Bilateral	2,000.00
2.	Adults	Unilateral	2,000.00
		Bilateral	4,000.00
3.	Minerva Jacket, thoracolumbar jacket and Hip spica		5,000.00

**NOTE:**

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

**ASSISTIVE DEVICE**

Test /Investigations	₦
Cock-up splint	1,000.00
Spasticity reduction splint	1,000.00
Night splint	1,000.00
Abduction splint	1,000.00
Cervical collar	1,000.00
Back slab	1,000.00
Hip spica	1,000.00
Plaster of Paris Cylinder	1,000.00

All the above charges 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.	Crutch—walking training charges	500.00
<b>Charges for In-Patients</b>		
1	General Medical Conditions Tetanus, Meningitis, diabetic etc. Initial deposit	
2	Orthopaedic Cases i. For the first 10 weeks of admission ii. For the next 10 weeks of admission	3,000.00 2,500.00
3	Neurological Cases i. For the first 5 weeks of admission ii. For the next 5 weeks of admission	3,000.00 2,500.00
4	General Surgical Cases i. Burns (initial deposit) ii. Chest and other conditions e.g cellulites, pyomyositis etc (initial deposit) iii. For the next 5 weeks for both i & ii	3,000.00 2,500.00 1,500.00
5	Gynaecological Cases a. Caesarian section b. Obstetric Palsy –initial deposit c. Vesico vaginal fistula (needing physical treatment) initial deposit. d. Pelvic Inflammatory Disease (P.I.D) Initial deposit e. Uterine Prolapse	2,000.00 2,000.00 2,000.00 5,000.00 2,000.00
6	Ante-Natal Care - Pre-Natal Care to be paid twice. - Post-Natal Slimming exercise (initial deposit)	1,000.00 5,000.00

**NOTE:** Children are expected to pay half of adults' charges where applicable.

**SURGERY DEPARTMENT**

The Department will draw up list of what constitutes the surgery

		Charges ₦
1	Adults Special Procedure Major Operations Intermediate Operations Minor Operations	100,000.00 60,000.00 35,000.00 20,000.00
2	Paediatrics - Special Major Operations Intermediate Operations Minor Operations	50,000.00 30,000.00 20,000.00 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.

#### 4 Department of Obstetrics and Gynaecology Day-Case/Surgery

		Charges ₦
	Laparoscopy	25,000.00
	Diagnostic dilatation & curettage	20,000.00
	Minor Gynaecology Operation	20,000.00
	Intermediate Gynaecology Operation	35,000.00
	Major Gynaecology Operation	60,000.00
	Examination under Anaesthesia	20,000.00
	b – Gynae Ward	
1.	Consumables –at cost	
2.	VE (Spectrum)	1,000.00
3.	MVA	5,000.00
4.	Scanning	1,500.00
	c – Post Natal Consumables –at cost	2,000.00
	d – Labour Ward:	
1.	Vacuum/Forceps	
2.	Mama Kits at cost	

#### 5 Paediatrics Services

		Charges ₦
	EBT	1,000.00
	Phototherapy care	300.00/day
	Incubator Care (per day)	300.00
	Oxygen –High Usage	2,000.00
	Low usage	1,000.00
	Anaesthesia	1,000.00

#### 6 EEG and ECG Investigation

	Category A (Fast Track)	Category B (In/Out Patients)
Echo/Doppler	10,000.00	3,000.00
Stress ECG	10,000.00	3,000.00
Holter	10,000.00 (Excluding refundable deposit of ₦10,000.00)	5,000.00
ECG	4,000.00	2,000.00

#### Endoscopy

a.	-	Endoscopy (Gastro-duodenal)	8,000.00
b.	-	Endoscopy with intervention (gastro)	10,000.00
c.	-	Colonoscopy with intervention	15,000.00
d.	-	Flexible sigmoidoscopy	8,000.00
e.	-	Proctoscopy	2,000.00

Autopsy Pathology Services	
a. Mortuary charges (In-patients)	Free
(i) 1 <sup>st</sup> 3 days (Day 1-3)	1,000.00/day
Thereafter (Day 4 and above)	
(ii) Out-patients (previously receiving treatment)	
1 <sup>st</sup> week (Day 1-7)	6,000.00
Thereafter (Day 8 and above)	1,000.00/day
(iii) Corpses brought from outside	
1 <sup>st</sup> week (Day 1-7)	8,000.00
Thereafter (Day 8 and above)	1,000.00/day
(iv) Mortuary charges for coroner cases should be as others above	
1. Coroner Autopsies Hospital coroner's cases	10,000.00
2. Accident deaths e.g. Road accident, domestic or industrial accident.	10,000.00
3. Suicide	10,000.00
4. Homicide and Gunshot injuries	10,000.00

**HAEMATOLOGY AND BLOOD TRANSFUSION**

Test/Investigation	Unit	
<b>A. Haematology</b>		
1. PCV only	1	300.00
2. FBC (PCV, WBC and Platelets)	4	1,000.00
3. Platelets	1	300.00
4. ESR	2	300.00
5. Retics	1	300.00
6. Eosinophil Count	1	300.00
7. Prothrombin Time	4	1,000.00
8. Bleeding time	2	300.00
9. Clotting Time	2	500.00
10. L.E Cells	2	500.00
11. HB electrophoresis	2	500.00
12. PTTK	8	500.00
13. G6PD Screening	2	1,000.00
14. a. Bone Marrow aspiration	-	2,000.00
a. Bone Marrow trephine	-	2,000.00
b. Bone Marrow FNMA	-	1,000.00
15. Peripheral blood film	-	1,000.00
16. Special stain	-	3,000.00
<b>B. Blood Transfusion</b>		
1. ABO and Rh grouping	2	500.00
2. Crossmatching /unit	3	500.00
3. Antibody screening	3	500.00
4. HbSgHb Sag	-	500.00
5. Hepatitis -C	-	500.00
6. HIV- In-Patients	-	300.00
7. HIV- Out-Patients	-	300.00
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 travellers		2,000.00
13. HIV screening for outside lab.	-	1,000.00

14.	Bleeding screening and X matching for other hospitals	-	4,000.00
15.	Paternity test/Blood group	-	5,000.00
16.	CD4	-	2,000.00
17.	VDRL	-	500.00

NOTE: Rate for children will be half of adult rate.

**MICROBIOLOGY & PARASITOLOGY DEPARTMENT**

Tests		
<b>i. Microscopy Culture and Sensitivity</b>		
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
<b>ii. Serological Examinations (RPR)</b>		
1.	VDRL Test/RPR/TPHA	1,000.00
2.	Widal test	1,000.00
3.	Brucella Agglutination	1,000.00
4.	Weil-Felix Test	1,000.00
5.	A.S.O. Titres	1,000.00
6.	Latex Agglutination Test	1,000.00
7.	Gonorrhoea Test	1,000.00
<b>iii. T.B. Examinations</b>		
1.	Sputum exudates etc for microscopy	1,000.00
2.	Sputum MCS	1,000.00
3.	Urine, Sputum for culture, AFD Sensitivity	3,000.00
4.	ECS	1,000.00
5.	Stool Analysis	500.00
6.	Anti HCV	500.00
7.	HVS	500.00
8.	HBSAg	500.00
<b>i. Seminal Analysis</b>		
1.	Semen MCS	1,000.00
2.	Semen Analysis	1,000.00
<b>ii. Parasitology Tests</b>		
1.	Skin snip for MF	500.00
2.	Blood for MF	500.00
3.	Blood for MP	500.00
4.	Blood for Tryps	500.00
5.	Stool for parasites (Microscopy)	500.00
6.	Urine for Parasites	500.00
7.	Peritoneal Exudates	1,500.00
8.	Anaerobic culture	500.00
<b>iii. Microscopy</b>		
1.	Urine Deposit (Microscopy)	500.00
2.	Peritoneal exudates	500.00

<b>i. Special Investigations</b>	
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 source (double hospital charges)	x1½ usual cost
5. Water/Food, Public Health Sampling	5,000.00

**CHEMICAL PATHOLOGY**

<b>Blood</b>	
1. Total Bilirubin	500.00
2. Conjugated Bilirubin	500.00
3. Calcium	500.00
4. Cholesterol	500.00
5. Creatinine	500.00
6. Bicarbonate	500.00
7. Potassium	500.00
8. Sodium	500.00
9. Lithium	500.00
10. Amylase	500.00
11. Alkaline Phosphate	500.00
12. Acid Phosphate (Total)	500.00
13. Prostatic Acid Phosphate	500.00
14. SGOT	500.00
15. SGPT	500.00
16. Liver Function Tests – Bilirubin ACP Phosphatase /SGCT, SGTP & Protein	2,500.00
17. Glucose	500.00
18. Inorganic Phosphate	500.00
19. Total protein	500.00
20. Albumin	500.00
21. Urea	500.00
22. Uric Acid	500.00
23. Glucose Tolerance Test	2,500.00
24. Occult Blood Test	300.00
<b>Urine</b>	
25. Pregnancy Test (Neat)	500.00
26. Pregnancy Test (Dilutions)	2,500.00
27. Urinary Proteins	300.00
28. Urinary Glucose	300.00
<b>Urine Bile Pigment</b>	
29. Bilirubin	300.00
30. Bile salts	300.00
31. Ketenes	300.00
32. PH	300.00
33. Specific Gravity	300.00
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. Fasting & 2hrs	1,000.00
39. PSA	2,000.00



1.	T.G	500.00
2.	HDL Chol.	500.00
3.	Urinalysis	500.00
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		
<b>Hormonal Asssay</b>		
5.	T3	3,000.00
6.	T4	3,000.00
7.	TSH	3,000.00
8.	FSH	3,000.00
9.	LH	3,000.00
10.	Prolactin	3,000.00
11.	Progeteron	3,000.00
12.	Estrogen	3,000.00

**MENTAL HEALTH**

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

**AMBULANCE SERVICES**

The charges for ambulance services shall be dictated by prevailing circumstances.

**DENTAL HOSPITAL FEES**

1.	Adult Periapical X-Ray film	400.00
2.	Occlusal film	700.00
3.	PaedoPeriapical X-Ray film	400.00
4.	Adult scaling and polishing (minimum charge depending on Oral Hygiene condition)	700.00
5.	Paedo scaling and polishing	350.00
6.	Tropical fluoride application	500.00
7.	Pulp treatment (per tooth)	400.00
8.	Subgingival curettage (per quadrant)	350.00
9.	Amalgam Restorations (per tooth)	400.00
10.	Gingivectomy (per quadrant)	450.00
11.	Temporary dressing/tooth	300.00
12.	Opening up of abscessed tooth	550.00
13.	Composite restoration	650.00
14.	Composite and Acid etching	650.00
15.	Stainless steel crowns	4,000.00
16.	Aluminium Crown (performed)	4,000.00
17.	Orthodontic appliance (removable)	6,000.00
18.	Tooth extraction (1 <sup>st</sup> tooth)	650.00
19.	Additional tooth (per tooth)	350.00
20.	Rooth Canal Therapy	1,000.00
21.	Apicectomy and Retrograde RCT	1,000.00
22.	Apexification	1,000.00
23.	Anterior Jacket Crown Acrylic (per tooth)	2,000.00
24.	Anterior porcelain crowns (per tooth)	10,000.00
25.	Post-retained crown (per tooth)	4,000.00
26.	Impression for study models	800.00

<b>Endodontic Treatment</b>	
1. Anterior tooth (single canal)	2,000.00
2. Posterior tooth (multiple canals)	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.	

**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	3,000.00
4. Zinc Oxide /Eugenol Dressing for Dry Sockets	300.00
5. Apicectomy	2,000.00
6. Biopsy under LA	2,000.00
7. Reimplantation of one tooth	2,200.00
8. Incision and Drainage	700.00
9. Daily dressing	250.00

**Department of Restorative Density Prosthetic Unit**

1. Acrylic partial denture (per 1 <sup>st</sup> tooth)	2,500.00
2. Additional tooth (per tooth)	350.00
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	800.00
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.	

**Conservation Unit**

1. Composite Restoration/tooth	1,500.00
2. Amalgam Restoration/tooth	750.00
3. Additional capsule/tooth	300.00
4. Temporary dressing	500.00
5. Porcelain used to metal bridges (per unit)	12,000.00
6. Post-retained crown + cost of crown	3,000.00
7. Anterior jacket crown: Acrylic (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 Mental crown (Posterior)	7,500.00
10. Porcelain fused to metal (anterior)	12,000.00

<b>Endodontic Treatment</b>	
1. Anterior tooth (single canal)	2,000.00
2. Posterior tooth (multiple canals)	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.	

**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	3,000.00
4. Zinc Oxide /Eugenol Dressing for Dry Sockets	300.00
5. Apicectomy	2,000.00
6. Biopsy under LA	2,000.00
7. Reimplantation of one tooth	2,200.00
8. Incision and Drainage	700.00
9. Daily dressing	250.00

**Department of Restorative Density Prosthetic Unit**

1. Acrylic partial denture (per 1 <sup>st</sup> tooth)	2,500.00
2. Additional tooth (per tooth)	350.00
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	800.00
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.	

**Conservation Unit**

1. Composite Restoration/tooth	1,500.00
2. Amalgam Restoration/tooth	750.00
3. Additional capsule/tooth	300.00
4. Temporary dressing	500.00
5. Porcelain used to metal bridges (per unit)	12,000.00
6. Post-retained crown + cost of crown	3,000.00
7. Anterior jacket crown: Acrylic (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 Mental crown (Posterior)	7,500.00
10. Porcelain fused to metal (anterior)	12,000.00

**OPHTHALMOLOGY DEPARTMENT**

<b>A.</b>	<b>ELECTIVE MAJOR OPERATION</b>	
1.	ECCE+PCIOL	50,000.00
2.	ECCE+PCIOL+Trabec	50,000.00
3.	Trabec+MMC	50,000.00
4.	DacryoCystorhinostomy (DCR)	50,000.00
5.	Squint Surgery	50,000.00
<b>B.</b>	<b>ELECTIVE MINOR OPERATION</b>	
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) MMC—at a cost	15,000.00
<b>C.</b>	<b>ELECTIVE DESTRUCTIVE OPERATION</b>	
1.	Evisceration	15,000.00
2.	Enucleation	20,000.00
3.	Exenteration	20,000.00
<b>D.</b>	<b>EMERGENCY OPERATION</b>	
1.	Lid Laceration Repair	10,000.00
2.	Corneal/Corneoscleral Repair	20,000.00
3.	Paracentesis +AC wash out	10,000.00
<b>E.</b>	<b>CLINIC PROCEDURES</b>	
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	500.00
7.	IOP/Dilation/Staining	1,000.00
<b>F.</b>	<b>OPTOMETRY UNIT</b>	
1.	Refraction	1,000.00
2.	Visual Field Test	5,500.00
3.	Frames & Lenses	at a cost

**NB:** Children to pay 50% cost of adults.

**ORTHOPAEDICS AND TRAUMA**

<b>A.</b>	<b>Adults Special Operations</b>	100,000.00
	Major	60,000.00
	Intermediate	35,000.00
	Minor	20,000.00
<b>B.</b>	<b>Paediatrics Special Operations</b>	50,000.00
	Major	30,000.00
	Intermediate	20,000.00
	Minor	10,000.00
	<b>Debridement</b>	
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 Application**

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

**ENT 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.	Anthrum 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

**1. BENUE STATE UNIVERSITY COLLEGE OF HEALTH SCIENCES**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120208	04	Hire of Auditorium	200,000.00	200,000.00	Per day
	120204	152	Hostel Accommodation	2,500.00	2,500.00	Per session
	120204	52	School Fees	31,500.00	31,500.00	Per session
	120204	154	Ambulance Services	50,000.00	50,000.00	Per day

**BENUE STATE HOUSE OF ASSEMBLY**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	37	Sale of Handsards	500.00	500.00	Per copy
	120206	38	Sale of Votes & Proceedings	250.00	250.00	Per copy
	120204	161	Internet Services			When functional, rates will be determined.
	120204	144	Library Services			-do-

**INFORMATION & CULTURE**

**1. MINISTRY OF INFORMATION AND CULTURE**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	49	Sale of National Flag	250.00-1,000.00	250.00-1,000.00	Depending on size of flag.
	120207	36	Earnings from PAS	1500.00/day	1500.00/day	Per day. The rate includes cost of battery.
	120208	04	Conference Hall	500/day	1,000/day	Per day
	120204		Video Coverage	2,500/day	2,500/day	Per coverage
	120206	41	Sale of Banner	1,500.00	1,500.00	Per standard banner
	120207	37	25% Revenue Turn-Over from Adverts	25% of Revenue turnover	25% of Revenue turnover	Earnings from Radio Benue advertisements.
	120207	11	25% Revenue, Turnover from A.I. Kontagora Theatre Complex	Per day	Per day	Earnings from A.I. Kontagora Theatre Complex
	120204	177	Use of Camera	100.00	100.00	
	120204	178	Use of Darkroom	100.00	100.00	Per day
	120204	30	Registration of Firms of Public Relation Consultant/Freelance Journalist	10,000.00	10,000.00	Yearly renewal is 50%.

**2. BENUE STATE COUNCIL FOR ARTS & CULTURE MAKURDI**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	42	Sale of Arts and Crafts	200.00	200.00/300.00	Depending on item
	120204		Registration of Artist		3,000.00	Per a group of Artist.
	120207	38	Box Collection during production		30,000.00 50,000.00	Within the State Outside the State
	120207	05	Hire of Theatre & Public Address System		40,000.00 (Open Air) 50,000.00 (Indoor)	Per Program
	120204	20	Miscellaneous			No Fixed Rate

3. GOVERNMENT PRINTING DEPARTMENT, MAKURDI  
PRINTING OF OFFICIAL DOCUMENTS RATES

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	01	Government Gazettes			
	120206	43	Apper Forms	50.00	50.00	Varies
	120206	44	Leave Forms	40.00	40.00	
	120206	45	File Jackets (OP)	50.00	50.00	
	120206	46	File Jackets (Secret)	60.00	60.00	
	120206	47	Letter Headed (OP)	7.00	7.00	
	120206	48	Letter Headed (Secret)	10.00	10.00	
	120206	49	Govt. White Paper			
	120206	50	Analysis Forms	20.00	20.00	Varies
	120206	51	DVEA Books	1,500.00	1,500.00	
	120206	52	Cash Book	1,500.00	1,500.00	
	120206	53	Log Book	1,000.00	1,000.00	
	120206	54	Tally Card	20.00	20.00	
	120206	55	Stores Requisition	300.00	300.00	
	120206	56	Cash Book Receipt	350.00	350.00	
	120206	57	Calendars (full cls)	1,000.00	1,000.00	
	120206	58	Almanacs (full cls)	250.00	250.00	
	120206	59	Memo Sheets	150.00	150.00	
	120206	60	Fin. Regulation	2,000.00	2,000.00	
	120206	61	Civil Service Rules	3,000.00	3,000.00	
	120206	62	VO Booklet	500.00	500.00	
	120206	63	Adj. Vouchers	30.00	30.00	
	120206	64	ImprestWaarr Booklet	500.00	500.00	
	120206	65	BNT 44 Forms	10.00	10.00	
	120206	66	Record of Service	50.00	50.00	
	120206	66	Travelling Claims Form	50.00	50.00	
	120206	68	1 Night Allowance	300.00	300.00	
	120206	69	Overtime Forms	30.00	30.00	

4. PRINTING DEPARTMENT

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	82	Printing Charges	At 33% profit margin	At 33% profit margin	Price to depend on the cost of production of jobs.
	120204	179	Servicing of Manual Typewriters	500.00	500.00	This does not include spare parts which clients are to provide.
	120204	180	Servicing of Duplicators/Photocopiers	1,000.00	1,000.00	-do-

5. RADIO BENUE

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	545	Sports Announcements/Jingles (Sale of Commercial) 1 – 60 Words 61 – 90 Words 91 – 120 Words	1,200.00 1,800.00 2,200.00	1,200.00 1,800.00 2,200.00	For Companies, Govt. Ministries, Local Govt. and Financial Institutions, FM Channel
	120204	546	Personal Paid Announcement 1 – 60 words 61 – 90 words 91 – 120 words	1,150.00 1,300.00 1,500.00	1,150.00 1,300.00 1,500.00	AM Channel
	120204	547	Political Adverts and Jingles 1 – 60 words 61 – 90 words 91 – 120 words	5,700.00 7,500.00 8,000.00	5,700.00 7,500.00 8,000.00	Political Adverts/Jingles, FM Channel
	120204	548	Political Adverts and Jingles 1 – 60 words 61 – 90 words 91 – 120 words	5,000.00 7,500.00 8,000.00	5,000.00 7,500.00 8,000.00	AM Channel
	120204	549	Political Documentaries And Spotlight Programmes 15 minutes 30 minutes 45 minutes 60 minutes	35,000.00 55,000.00 65,000.00 85,000.00	35,000.00 55,000.00 65,000.00 85,000.00	Airtime only FM Channel. According to duration.
	120204	550	Political Documentaries And Spotlight Programmes 15 minutes 30 minutes 45 minutes 60 minutes	35,000.00 55,000.00 65,000.00 85,000.00	35,000.00 55,000.00 65,000.00 85,000.00	AM Channel
	120204	551	Regular Christian Religious Sponsored Programmes 15 minutes 30 minutes 45 minutes 60 minutes	5,000.00 9,000.00 10,000.00 20,000.00	5,000.00 9,000.00 10,000.00 20,000.00	FM Channel
	120204	552	15 minutes 30 minutes 45 minutes 60 minutes	5,000.00 5,500.00 10,000.00 20,000.00	5,000.00 5,500.00 10,000.00 20,000.00	AM Channel
	120204	553	Sponsored Documentaries/Spotlight Programmes/Drama 15 minutes 30 minutes 45 minutes 60 minutes	25,000.00 40,000.00 50,000.00 55,000.00	25,000.00 40,000.00 50,000.00 55,000.00	Airtime only. According to duration. FM Channel
	120204	554	AM (Same as above) 15 minutes 30 minutes	24,000.00 38,000.00	24,000.00 38,000.00	AM Channel According to duration.



120204	558	<b>PHONE-IN PROGRAMME</b> 30 minutes 45 minutes 60 minutes 30 minutes 45 minutes 60 minutes	50,000.00 60,000.00 75,000.00 55,000.00 65,000.00 75,000.00	AM CHANNEL  FM CHANNEL
120204	559	<b>COMMERCIAL NEWS</b> Classified News Political News News Coverage News Coverage Sponsored News Commentary Congratulatory News	5,000.00 7,500.00 15,000.00 20,000.00  50,000.00 7,500.00	Combined Service  Within Makurdi Outside Makurdi  Airtime Only
120204	560	<b>MESSAGE BROADCAST</b> Non-Political 1 Minute 2 Minutes 3 Minutes 5 Minutes	3,000.00 5,000.00 8,000.00 12,000.00	AM/FM CHANNEL
		SPONSORSHIP OF ALL MUSICAL PROGRAMMES		RATES ARE NEGOTIABLE BASED ON DURATION.
120204	561	<b>HYPES</b> 1 Minute 2 Minutes 3 Minutes	7,500.00 10,000.00 12,000.00	AM/FM CHANNEL
120204	562	<b>MISSING ITEMS</b> 1-60 Words/30 Seconds 61-90 Words/45 Seconds 91-120 Words/60 Seconds	750.00 800.00 900.00	

6. **BENUE PRINTING AND PUBLISHING CORPORATION**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	01	Sale of the Voice	50 old rate	50 old rate	May, 2010
			ADVERTISEMENT			
	120204	563	Full Coloured	60,000.00	60,000.00	Changes made in 2006.
	120204	564	Half Coloured	40,000.00	40,000.00	
	120204	565	Full Black/white	40,000.00	40,000.00	
	120204	566	Half B/W	25,000.00	25,000.00	
	120204	567	Quarter page	13,500.00	13,500.00	
	120204	567	3X2 Columns	3,500.00	3,500.00	
	120204	567	2X2 Columns	2,500.00	2,500.00	
	120204	567	1X2 Columns	1,000.00	1,000.00	
	120204	568	Bottom Stripe 6x3	8,500.00	8,500.00	
	120204	568	Bottom Stripe 6x4	8,500.00	8,500.00	
	120204	568	Bottom Stripe 2x6	12,500.00	12,500.00	
	120204	569	Change of Name	10.00 per word	10.00 per word	

7. BENUE STATE LIBRARY BOARD

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120206	03	Sale of Readers ID Cards	200.00	200.00	

JUDICIARY ETHICS & PRIVILEGES

1. MINISTRY OF JUSTICE

S/No	REVENUE HEAD	REVENUE SUB-HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120205	05	Rent on Tribunal Fees	150.00-300.00	150.00- 300.00	
	120204	532	Notice to Quit (Form A)	500.00	500.00	
	120204	533	Notice to Tenant of owner's Intention to recover possession (Form D)	500.00	500.00	
	120204	534	Writ or plaint against Tenant refusing to deliver up possession	1000.00	1000.00	
	120204	535	summons for recovery of possession of Tenants (Form F)	200.00	200.00	
	120204	536	Warrant for Possession of premises (Form M)	500.00	500.00	
	120204	537	Record of proceeding	100.00/page	100.00/page	
	120204	538	Custody of attached Property/Writ of Fife	100.00	100.00	
	120204	539	Service Fees/Cost of Transport	100.00	100.00	
	120204	18	Registration of Marriages	3,000.00	3,000.00	Marriages conducted within 21 days notice
	120204	18	Registration of Marriages	5,000.00	5,000.00	Marriages conducted within 7 days notice
	120204	181	Administration of Estate of Deceased persons	10%	10%	
	120205	01	Fines	10%	10%	Commission on recovered rent to Tribunal.
	120206	36	Sale of Laws of Benue State	At profit margin of 10%	At profit margin of 10%	Cost to be determined based on cost of production.
	120204	182	Registration of Legal practitioners	10,000.00	10,000.00	Renewal is 50% of cost of registration.

	120206	70	Auction of Claimed and Under Claimed Property	10%	10%	The registrar of rent Tribunal should liaise with Board of Survey to properly value the items to be disposed off in line with the prevailing depreciable market value of such items.
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**2. THE JUDICIARY**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	01	Court Fees			See Schedule IV
	120205	01	Court Fines			-do-
	120204	26	Probate Fees			-do-
	120204	01	Fees Payable in High Court			-do-

**3. CUSTOMARY COURT OF APPEAL**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	01	Court Fees	200.00	200.00	See Schedule IV
	120204	26	Probate Fees	200.00	200.00	

**PUBLIC ACCOUNTS****1. AUDIT DEPARTMENT (STATE)**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	30	Registration of Firms of Accountants and Auditors	10,000.00	10,000.00	Renewal is 50% Yearly
	120204	183	Fees on Review of Final Account of Paratals			10% of Audit fee
	120213	02	Audit Report	10% profit margin	10% profit margin	To de pend on cost of producing the report.

**2. AUDIT DEPARTMENT (LOCAL GOVERNMENT)**

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	30	Registration of Firms of Chartered Accountants	15,000.00	15,000.00	
	120204	30	Renewal	10,000.00	10,000.00	

MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

S/No	REVENUE HEAD	SUB HEAD	DESCRIPTION OF REVENUE SOURCE	OLD RATES ₦	PROPOSED NEW RATES ₦	REMARKS
	120204	42	Registration/Renewal of Association Fees	4,000.00	4,000.00	Renewal is 50% of cost of registration.
	120204	42	Registration of Non Governmental organizations Social/Religious Organizations, Humanitarian/Philanthropic	10,000.00 3,000.00	10,000.00 3,000.00	-do-
	120204	30	Registration/Renewal of Cinematography License Cinema Theatre	15,000.00	15,000.00	
	120204		Video Centre	5,000.00	5,000.00	Per annum
	120207	83	Revenue from Day Care Centre	300.00	300.00	Fee per child for month.
	120207	39	Training and Development	500.00	500.00	Per month
	120207	40	Business Unit	1,000.00	1,000.00	Per month
	120208	13	Rent on IBB Main Square	7,000.00	7,000.00	Per day
	120207	41	Commercial Functions	20,000.00	20,000.00	-do-
	120208	04	Rent on Conference Hall	2,000.00	2,000.00	-do-
	120207	10	Earnings from M. Kontagora Hostel			
	120207	10	Double Room	1,200.00	1,200.00	Per Night
	120207	10	Double Suite	2,000.00	2,000.00	-do-
	120206	71	Sale of Public Collection Receipt			
	120208	13	Rent on IBB Square Shopping Centre			
	120208	14	Annual Rent on IBB Flat	30,000.00	30,000.00	-do-
	120204	12	Registration Fee at Pauline Maka's Day Care Centre	300.00	300.00	Fee per child for month.
	120208	04	Hire of Hall	100.00	100.00	Per day
	120204	15	Open Space	2,000.00	2,000.00	Per day
	120207	83	Day Care Centre	1,000.00	1,000.00	Monthly
	120207	54	Children Amusement park	10,000.00	10,000.00	Per event
	120207	10	MaimunaKontagora Hostel	2,500.00 5,000.00	2,500.00 5,000.00	Minimum Maximum
	120204	42	Registration of ASSOC	4,000.00	4,000.00	Renewal is 50% cost of Reg.
	120204	09	Registration of NGO	10,000.00	10,000.00	
	120204	09	Renewal of Certificate	2,000.00	2,000.00	
	120208	12	Use of IBB Square	15,000.00	15,000.00	Per event (private/commercial)
	120208	16	Rent of Shop Big Rent of Shop Small	50,000.00 30,000.00	50,000.00 30,000.00	Annually