CROSS RIVER STATE HOUSE OF ASSEMBLY

RESOLUTION NO.37 OF TUESDAY 31ST DECEMBER, 2019 APPROVING THE CONSOLIDATED STATE (MISCELLANEOUS) FEES AND CHARGES REGULATIONS

The regulations are pursuant to:

- (i) Regulations, pursuant to the Cross River State imposition of fees and charges Law (No. 5, 2012).
- (ii) The Cross River State Revenue Administration Law (No. 9, 2011) as (amended) 2015.

 And
- (iii) Cross River State harmonized levies, fees and charges collectable by Local Government Law, 2015.

1. Definition

In this regulations, unless it is otherwise expressly provided or the context otherwise requires –

"Attorney-General" means Attorney-General of the State;

"CSO" means Civil Societies Organizations;

"NGO" Non-Governmental Organisations;

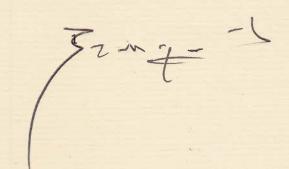
"State" means Cross River State;

"WDC" means Women Development Centre;

2. Applicable Taxes, Fees and charges of services

Upon the commencement of these Regulations, fees and charges for the various services rendered to the public by respective State Ministries, Department and Agencies as well as Local Government Councils in the State are as prescribed on the column corresponding with the specific services. Applicable statutory rates for all taxes (administered by the Cross River Internal Revenue Service).

It is hereby further prescribed that upon the commencement of these Regulations, no Agreement or Memorandum of Understanding which contains consideration of value shall be presented for payment or relied upon unless that same is duly registered at the Agreements Registry domiciled in the Chambers of the Attorney-General of the State.



ECONOMIC SECTOR (AGRICULTURE)

AGRICULTURAL DEVELOPMENT PROJECT (ADP) 1 2 CROSS RIVER STATE LIVESTOCK PROJECT CROSS RIVER FORESTRY COMMISSION 3 CROSS RIVER STATE HAWKERS & RIGHT AGENCY 4 DEPARTMENT OF COCOA DEVELOPMENT 5 HAULAGE CITY MANAGEMENT BOARD 6 MINISTRY OF AGRICULTURE 7 MINISTRY OF CLIMATE CHANGE AND FORESTRY 8 9 **TOLL MANAGEMENT BOARD** CROSS RIVER STATE TANK FARM 10 CROSS RIVER STATE BUREAU FOR PUBLIC & PRIVATE PARTNERSHIP 11 12 CROSS RIVER STATE BUREAU OF STATISTICS 13 CROSS RIVER STATE INLAND WATERWAYS AGENCY CROSS RIVER PORTSIDE AUTHORITY 14 CROSS RIVER STATE PRIVITIZATION COUNCIL 15 CROSS RIVER STATE TOURISM BUREAU 16 17 CROSS RIVER STATE TOURISM DEVELOPMENT DEPARTMENT INTERNAL REVENUE SERVICE (IRS) 18 MICRO FINANCE AND ENTERPRISE DEVELOPMENT AGENCY 19 MINISTRY OF COMMERCE AND INDUSTRY 20 MINISTRY OF FINANCE 21 MINISTRY OF PETROLEUM RESOURCES 22 MINISTRY OF SOLID MINERAL/DEVELOPMENT 23 MORTGAGE FINANCE & ESTATE DEPARTMENT 24 OFFICE OF THE ACCOUNTANT GENERAL 25 SPECIAL ADVICER GOVERNOR'S OFFICE 26 COMMERCIAL TRANSPORTATION/REGULATORY AGENCY 27 CROSS RIVER STATE SCRAP RESULATORY AGENCY 28 CROSS RIVER SINAGE & ADVERTISEMENT AGENCY 29

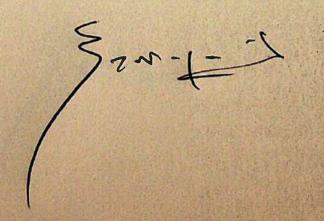
MINISTRY OF WORKS

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SOCIAL SERVICES

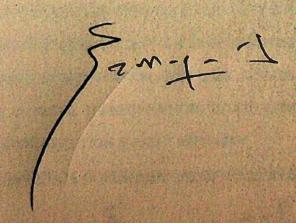
1	AGENCY FOR ADULT & NON FORMAL EDUCATION
2	CROSS RIVER STATE COLLEGE OF EDUCATION
3	CROSS RIVER STATE MANAGEMENT & TECHNOLOGY (UGEP)
4	CROSS RIVER STATE LIBRARY BOARD
5	CROSS RIVER STATE MANAGEMENT DEVELOPMENT INSTITUTE
6	CROSS RIVER STATE PRIVATE SCHOOL REGULATORY BOARD
7	CROSS RIVER STATE SCHOLARSHIP BOARD
8	CROSS RIVER STATE UNIVERSITY OF TECHNOLOGY
9	MINISTRY OF EDUCATION
10	SECONDARY EDUCATION BOARD
11	TECHNICAL EDUCATION BOARD
12	CENTRAL SCHOOL OF NURSING OGOJA
13	COTTAGE HOSPITAL, AKPET CENTRAL, BIASE
14	COTTAGE HOSPITAL, UBAN
15	CROSS RIVER STATE COLLEGE OF HEALTH TECHNOLOGY
16	CROSS RIVER ESSENTAL DRUGS PROGRAMME
17	CROSS RIVER STATE EYE CARE PROGRAMME, CALABAR
18	DR LAWRENCE HENSHAW MEMORIAL HOSPITAL, CALABAR
19	EJA MEMORIAL JOINT HOSPITAL, ITIGIDI
20	GENERAL HOSPITAL, AKAMKPA
21	GENERAL HOSPITAL CALABAR
22	GENERAL HOSPITAL, OBANLIKU
23	GENERAL HOSPITAL, OBUBRA
24	GENERAL HOSPITAL, UGEP
25	GENERAL HOSPITAL, OKPOMA
26	GENERAL HOSPITAL, OGOJA
27	MINISTRY OF HEALTH (HEADQUARTERS)
28	SCHOOL OF NURSING CALABAR
29	SCHOOL OF MIDWIFERY CALABAR
30	SCHOOL OF NURSING (ITIGIDI)

31	SCHOOL OF MIDWIFERT / IBL MUNATA OGOJA
32	SCHOOL OF MIDWIFERY/TBL OBUDU
33	GOVERNMENT DENTAL CENTRE CALABAR
34	ST. JOSEPH HOSPITAL IKOT ENE, AKPABUYO
35	LUTHERIN HOSPITAL, YAHE
36	RANGE MEDICAL CENTRE, OBUDU
37	MINISTRY OF INFORMATION
38	CROSS RIVER BROADCASTING CORPORATION, CALABAR
39	CROSS RIVER BROADCASTING CORPORATION, IKOM
40	CROSS RIVER STATE NEWSPAPER CORPORATION, CALABAR
41	MINISTRY OF COMMUNICATION TECHNOLOGY
42	MINISTRY OF SUSTAINABLE DEVELOPMENT AND SOCIAL WELFAR
43	MINISTRY OF YOUTH DEVELOPMENT ORIENTATION & SPORT
44	CROSS RIVER STATE SPORT COMMISSION
45	MINISTRY OF WOMEN AFFAIRS
46	MINISTRY OF CULTURE & TOURISM DEVELOPMENT
47	CROSS RIVER STATE INFRASTRUCTURE & REGULATORY AGENCY
48	HOSPITAL MANAGEMENT BOARD
49	CROSS RIVER STATE SMART CITY DEVELOPMENT BOARD
50	INUA AKPA HOSPITAL, ODUKPANI



REGIONAL DEVELOPMENT

1	CROSS RIVER STATE WATERBOARD
2	RURAL WATER SUPPLY & SANITATION AGENCY
3	MINISTRY OF WATER RESOURCES
4	CALABAR URBAN DEVELOPMENT AUTHORITY
5	IKOM URBAN DEVELOPMENT AUTHORITY
6	OGOJA URBAN DEVELOPMENT AUTHORITY
7	OBUDU URBAN DEVELOPMENT AUTHORITY
8	UGEP URBAN DEVELOPMENT AUTHORITY
9	CROSS RIVER STATE URBAN RENEWAL AGENCY
10	WASTE MANAGEMENT AGENCY
11	MINISTRY OF ENVIRONMENT
12	MINISTRY OF LANDS AND HOUSING
13	CROSS RIVER GEOGRAPHIC INFROMATION AGENCY
14	OFFICE OF THE SURVEYOR GENERAL
15	BOARDER COMMUNITY DEVELOPMENT COMMISSION
16	ENVIRONMENTAL CARBON EMMISSION BOARD
17	CROSS RIVER STATE DEVELOPMENT CONTROL AGENCY
18	SCRAP REGULATORY AGENCY
20	WATERFRONT INFRASTRUCTURE MANAGEMENT AGENCY



GENERAL ADMINSTRATION

- 1 OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT
- 2 CHIEFTENCY AFFAIRS DEPARTMENT
- 3 SPECIAL SERVICES DEPARTMENT
- 4 DUE PROCESS AND PRICE INTELLIGENCE
- 5 CROSS RIVER STATE FIRE SERVICE
- 6 OFFICE OF THE HEAD OF SERVICE
- 7 PROJECT/PROGAMME MONITORING EVALUATION UNIT
- 8 CROSS RIVER STATE JUDICIARY
- 9 CROSS RIVER JUDICIARY MUCTIDOOR COURT HOUSE
- 10 CROSS RIVER JUDICIARY CUSTOMARY COURT OF APPEAL
- 11 MINISTRY OF JUSTICE
- 12 MINISTRY OF LOCAL GOVERNMENT AFFAIR
- 13 CIVIL SERVICE COMMISSION
- 14 CROSS RIVER STATE INDEPENDENT ELECTORAL COMMISSION
- 15 LOCAL GOVERNMENT COMMISSION
- 16 JUDICIAL SERVICE COMMISSION
- 17 CROSS RIVER STATE CARNIVAL COMMISSION
- 18 OFFICE OF THE AUDITOR GENERAL (LOCAL GOVERNMENT)
- 19 DEPARTMENT OF CIVIL SOCIETY & NON GOVERNMENTAL ORGANIZATIONS
- 20 DEPARTMENT OF ORIENTATION AND PUBLIC AFFAIRS
- 21 MINISTRY OF RURAL TRANFORMATION, ESTABLISHMENT & TRANING
- 22 OFFICE OF PROSECUTION & ASSET RECOVERY
- 23 CROSS RIVER STATE GOVERNMENT ASSET MANAGEMENT

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5. Commentaries on Enforcing State Ministry, Department or Agency as well as Organs of the Various Local Government Councils in the State

The State Ministry, Department or Agency which is listed at the top of each set of services shall enforce the collection of all the respective fees and charges listed under it. This provision notwithstanding, the Cross River Internal Revenue Service shall have responsibility for supervision, coordination, accounting for revenue receipts and reporting on same. This is in line with the provisions of PART 1, SECTION (2) of the Cross River State Revenue Administration Law (2011) as Amended 2015, which provides that "The object of the Board shall be to control and administer the different taxes and revenue lasw made one to be made, by the State House of Assembly or other regulations made under the Laws and to account for all taxes collected".

Further to the above and pursuant to provisions of PART 11, SECTIONS 10 – 13 of the Cross River State Revenue Administration Law (2011) as Amended 2015, which amongst others established the Local Governments Revenue Committees, the State Joint Revenue Committee and consequently empowered the the State Joint revenue Committee to deal with revenue matters of common interest to the State and Local Government Councils; State Ministries, Departments and Agencies, may under the supervision of the Cross River Internal Revenue Service and with the approval of specific Local Government Councils, work out institutional arrangements for joint revenue collections, provided that all such arrangements are not in breach of SECTION 7 of the 4th Schedule of the 1999 Constitution of the Federal Republic of Nigeria, the Taxes and Levies (Approved List for Collection) Act CAP T2 Laws of the Federation of Nigeria, 2004 and the Cross River State Local Government Harmonized Levie, Fees and Charges Law of 2015.

6.0 Services / Revenue Items and Their Applicable Rates

6.1. Ministry charged with Responsibility for Women Affairs

	Item	Rate
1.	Earnings from use of the Women Developent Center per event	N60,000.00
2.	Earnings from rent of hair dressing saloon - per month	N4,000.00
3.	Earnings from the Centre's Nursery School per month	N55,000.00

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6.2. Department charged with Responsibility for Civil Societies and Non-Governmental Organizations

	Item	Rate
2.	Validation of NGO in the State:	
	(a) State registered NGO	N5,000.00
	(b) Corporate Affairs registered NGO	N10,000.00
	(c) Local Government registered NGO	N3,000.00
2.	Registration of new CSO, NGO	20,000.00
3.	Renewal of Certificate	N10,000.00

6.3. Department or Office charged with responsibility for Special Services

Item	Rate
Impounding of unauthorized use of motorcycle	N7,000.00
Interdicted trucks in illegal bunkering of petroleum product	N500,000.00
Issuance of Permit to courier service provider	N5,000.00
Issuance of security plate number	N5,000.00
	Impounding of unauthorized use of motorcycle Interdicted trucks in illegal bunkering of petroleum product Issuance of Permit to courier service provider

6.4. Cross River Broadcasting Corporation

	Item		Rate	
	Credit Sales (RADIO) -	(a) 15 seconds jingles	N3,250.00 .00	
	per slot	(b) 30 seconds jingles	N3,900.00.00	
1.		(c) 45 seconds jingles	N4,160.00.00	
		(d) 60 seconds jingles	N4,550.00.00	
	Credit Sales	(a) 15 seconds jingles	N4550.00,00	
	(TELEVISION) - per slot	(b) 30 seconds jingles	N5460.00.00	
do-		(c) 45 seconds jingles	N6500.00 .00	
		(d) 60 seconds jingles	N7800.00.00	
	Sponsored Programmes	(a) 15 minutes	N143,000 .00	
	(RADIO) - per	(b) 30 minutes	N169,000 .00	
2.	Quarterly	(c) 45 minutes	N202,800 .00	
		(d) 60minutes	N253,500.00	
3.	Toding 0 Tarding (DADIO) - per script		N1,000.00	
4.	Nows promotion & coverage (RADIO/ TELEVISION) - per coverage		N30,000.00	
5.	Outside broadcast coverage (RADIO/TELEVISION) per coverage		N200,000.00	
6.	Request programme – per card		N500.00	
- U.	o. Request programme			

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	Personal Paid Announcement	(a) 1-50 words	N1 200 00
	(RADIO) per slot	(b) 51-100 words	N1,300.00
7.		(c) 101-150 words	N2,300.00
		(d) 151-200 words	N2,730.00
	Calca of programmes (PADIO)		N3,270.00
8.	Sales of programmes (RADIO/		N3,000.00
9.	Social diaries or seasonal greetings (RADIO/TELEVISION) - per script		N2,000.00
10.	Retainership or Consultancy (R	ADIO/TV) – per quarterly	N300,000.00
8 3	Spot Announcement	(a) 1-50 words	N5,200.00
u in	(Television) per slot	(b) 51-100 words	N5,850.00
11.		(c) 101-150 words	N6,500.00
		(d) 151-200 words	N7,150.00
	Sponsored programmes	(a) 15 minutes	N156,000.00
12.	(Television) quarterly	(b) 30 minutes	N230,334.00
14.	- per script	(c) 45 minutes	N287,917.00
		(d) 60minutes	N359,895.00
13.	Seasonal greetings/ congratula	tory message (RADIO/TV) - per script	N15,000.00

6.5. Department charged with responsible for Events Management

M	Item	Rate
1.	Lighting equipment hire (average charges)	N50,000.00
2.	Sound system equipment hire (average charges)	N60,000.00
3.	Stage – small	N550,000.00
4.	Stage- big	N1,800,000.00

6.6. Sports Commission

	Item	Rate
1.	Hire of stadium per day	N300,000.00
2.	Football engagement - Gate taking	5% of total value
3.	Swimming pooling – Gate taking - per person	N300.00
4	Rent from shops - per annum	N50,000.00

6.7. Ministry charged with responsibility for Youth and Sports

	Item	Rate
1.	Registration of Youth Clubs	N 20,000.00
2.	Renewal of Youth Clubs	N 10,000.00

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6.8. Ministry charged with responsibility for Social Welfare and Community Development

	Item	Rate
1.	Sales of adoption form, processing and documentation	
	(a) Category 1 (State indigene)	N130,000.00
	(b) Category 2 (other State)	N180,000.00
	(c) Category 3 (international)	N230,000.00
2.	Registration and Certification of voluntary Organization and Association	N 20,000.00
3.	Renewal or Revalidation of voluntary Organization and Association	N 10,000.00

6.9. Signage and Advertisement Agency (CRISSA)

	Item	Rate
1.	Sales of registration form	N 20,000.00
2.	Registration	N 80,000.00
3.	Advertisement fee – 48 sheet (for others see 4, 5, and 6 below)	N100,000.00
4.	Mobile advertisement	N 50,000.00
5.	Fee from banner	N 1,000.00
6.	Fee from signboard	N 20,000.00

6.10. Office of the Head of Service

	Item	Rate
1.	Fee for compulsory Administrative examination	N3,500
	Rent on Government Property	
	(a) Canteen in Old Secretariat	N180,000.00 per annum
2.	(b) Canteen in New Secretariat	N180,000.00 per annum
	(c) Business Centre in Old Secretariat	N90,000.00 per annum
	(d) Business Centre in New Secretariat	N90,000.00 per annum

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6.11. Department of Mineral Resources

	Item	Rate
1.	Sand, dredged sand, Gravel and laterite	
	(a) Trucks built on 4-6 tyres – per trip	N1,000.00
	(b) Trucks built on 8-10 tyres – per trip	N2,000.00
	(c) Trucks built on 12 tyres & above – per trip	N3,000.00
2.	Gypsum, clinker and iron ore on all trucks – per trip	N1,000,00
3.	Registration of persons engaged in mining activities:	
	(a) Category A (quarry, limestone, granite)	N500,000.00
	(b) Category B (barite, kaolin, iron ore)	N300,000.00
	(c) Category C (industrial dredged sand and sand mining)	N2000,000.00
4.	Renewal of Registration persons engaged in mining activities:	
	(a) Category A (quarry, limestone, granite)	N250,000.00
	(b) Category B (barite, kaolin, iron ore)	N1500,000.00
	(c) Category C (industrial dredged sand and sand mining)	N1000,000.00
5.	Annual stickers for trucks, trailers, tippers, motor van conveying	
	mining products:	
	(a) 6 tyres and below	N5,000.00
	(b) 8 -10 tyres	N10,000.00
	(c) 12 tyres and above	N15,000.00

6.12. Office of the Secretary to the State Government

	Item	Rate
1.	Issuance of certificate of indigeneship	N1,000.00
2.	Document search fee	N1,000.00
3.	Issuance of Note Verbal	N5,000.00

6.13. Office of the Auditor-General for Local Government

	office of the Madres. Constitution		
	Item	Rate	
1	Chabata Andit of Local Covernment Council	N750,000 .00	
1	Statutory Audit of Local Government Council		

6.14. Office or Unit responsible Projects and Programme Monitoring and Evaluation

	Item	Rate
1.	Project Inspection fees: (a) 1m to 100M contract. (b) 100M to N250M	0.50% of contract value 0.25% of contracts value
2.	(c) Above N250	0.20% of contract value
3.	Project directory per unit	N3,000.00

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6.15. Department charged with responsibility for Orientation and Public Affairs

Item	Rate
Sales of portrait – Governor & President	N7,000.00
Sales of flags – State Colours & National flag	N8,000.00
Sales of Coat of Arms	110,000.00
State Broach and any other similar objects or ornament	
	Sales of portrait – Governor & President Sales of flags – State Colours & National flag Sales of Coat of Arms

6.16. Department charged with responsibility for Culture and Heritage

_		of Cartaic and Heritage
M. C.	Item	Rate
1	Arts and Crafts	N650.00 - N15,500.00
2	Performing Troupe	N20,500.00 - N105,000.00

6.17. Tourism Development Agency

(1) (a) Cable Car:

	Number of passenger	Discount	Price		
			One way	Return	
1.	Adults	Nil	N1,000.00	N1,500.00	
2.	Groups – adults (10 or more)	20%	N800.00	N1,200.00	
3.	Children 5-12 years	50%	N500.00	N750.00	
4.	Students	50%	N500.00	N750.00	
5.	Groups – children (10 or more)	60%	N400.00	N600.00	
6.	Groups – students (10 or more)	60%	N400.00	N600.00	
7.	Children below 5 years	100%	Free	Free	

(b) Water Park:

	Tracer ruiti.		
	Visitors	Discount	Price
1.	Adults	Nil	N1,100.00
2.	Groups – adults (10 or more)	20%	N880.00
3.	Children 5-12 years	50%	N550.00
4.	Students	50%	N550.00
5.	Groups – children (10 or more)	60%	N440.00
6.	Groups – students (10 or more)	60%	N440.00
7.	Sightseeing	Nil	N100.00
8.	Children below 5 years	100%	Free

(2) For the avoidance of doubt, the rebate or discount shall only avail a student upon presentation of his institution's identification card and nothing more.

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6.18. Tourism Bureau

Schedule of Fees for Licensing:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	THE PERSON NAMED IN	The second second	Contract of the Contract of th		NAME OF TAXABLE PARTY.
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Types of Establishment	Capacity	Rate
Hotels	1-20 rooms	N10,000.00
V Jacobski se	21-60 rooms	N20,000.00
	61-100 rooms	N40,000.00
	101 and above	N60,000.00
B and B		N10,000.00
Restaurants		N30,000.00
Bars, Pubs and Nightclubs		N40,000.00
Tour Operators		N30,000.00
Tour Guides		N5,000.00
Conference Centres:	1- 500	N50,000.00
	501-1,000	N100,000.00
	1,000 and above	N150,000.00

(b) Schedule of fees for Grading of Hotels:

	Star Rating	Rate
1.	1 Star Rating	N20,000.00
2.	2 Star Rating	N40,000.00
3.	3 Star Rating	N60,000.00
1.	4 Star Rating	N80,000.00
5.	5 Star Rating	N100,000.00

5.19. Carnival Commission

Item	Rate
Sales of ticket:	
(a) V.V.I.P. viewing booth per seat	N30,000.00
(b) V.I.P viewing booth	N25,000.00
(c) Covered stand per seat - stadium	N15,000.00
Sales of T-shirt:	《中国中国中国中国中国中国中国中国中国中国中国中国中国中国中国中国中国中国中国
(a) Shirt	N3,500.00-N5,000.00
(b) Collar	N2.000.00-N2,500.00
(c) Collarless	N1,500.00-N2,000.00
Franchise	Negotiable

.20. Micro-Finance and Enterprise Development Agency (MEDA)

cation of business	Nature of business	Activity Rate
Blabar	Petroleum and gas	Application N437
	prospecting company	Registration N/5
		Renewal NSO.

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6.21. State Planning Commission

	December 11 and 12 and		
T	Description	Period	5.
	State Economic Blueprint	2007-2011	Price
1	State Medium Term Action Plan	2009-2012	N1,000
1	RS Economic Empowerment and Development Strategy 2 (CR-	2009-2012	N1,000
	SEEDS 2) State CR-Vision 2020		N5,000
+	State Community Scorecard	2009-2020	N5,000
1	State Community Scorecular State Socio-Economic Survey	2008	N2,000
1	State Socio-Economic Sarvey State Economic Performance Review Vol.1	2008	N5,000
1	State Economic Performance Review Vol.1	2007-2008	N1,500
1	State Economic Performance Review Vol.2	@June 2009	N1,500
	State Economic Performance Review Vol.3	@Dec. 2009	N1,500
	State Economic Performance Review Vol.4	@June 2010	N1,500
	State Economic Performance Review Vol.5	@Dec. 2010	N1,500
	State Statistical Year Book	2005	N3,000
	State Statistical Year Book	2006	N3,000
	State Statistical Year Book	2007	N3,000
	State Statistical Year Book	2008	N3,000
T	State Statistical Year Book	2010	N3,000
-	State Statistical Digest	1998-2007	N10,000
+-	State Development Status Report	2010	N2,000
+-	State Informal Sector Economic Activities	2009	N2,000
+	State Harmonized Living Standard Survey	2009	N2,000
$\overline{}$		2008	N2,000
	State Manpower Stock/Employment Generation Survey	2006	N2,000
T	State Core Welfare Indicators Survey	2010	N2,000
	State Socio-Economic Survey	2013-2016	N5,000
	State Medium Term Fiscal Strategy Paper		N5,000
	Akpabuyo Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	
1	Abi Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
	Biase Local Economic Empowerment and Development Strategy	2013-2016	N5,000
	LEEDS 2 Akamkpa Local Economic Empowerment and Development	2013-2016	N5,000
-	Strategy LEEDS 2 Bekwara Local Economic Empowerment and Development Strategy	2013-2016	N5,000
П	LEEDS 2	2013-2016	N5,000
	Boki Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
0.	Strategy I FFDC 2		N5,000
ľ	alabar Municipality Local Economic Empowerment and Development	2013-2016	N5,000
1	Strategy LEEDS 2	2013-2016	N5,000
1	Etung Local Economic Empowerment & Development Strategy LEEDS 2 Bakassi Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	
		2013-2016	5,000

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36.	Obudu Local Eco. Empow. & Dev. Strategy LEEDS 2	2013-2016	N5,000
37.	Ogoja Local Eco. Empow. & Dev. Strategy LEEDS 2	2013-2016	N5,000
38.	Obubra Local Eco. Empow. & Dev. Strategy LEEDS 2	2013-2016	N5,000
39.	Odukpani Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
40.	Yala Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
41.	Yakurr Local Eco. Empow. & Dev. Strategy LEEDS 2	2013-2016	N5,000
42.	Ikom Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000

Hala	Name of Publication	Year	Rate
1.	CRS Socio-Economic Survey	2008	N5,000
2.	CRS Socio-Economic Survey	2010	N5,000
3.	CRS Statistical Year Book	2007	N3,000.00
4.	CRS Statistical Year Book	2008	N3,000.00
5.	CRS Statistical Year Book	2009	N3,000.00
6.	CRS Statistical Year Book	2010	N3,000.00
7.	CRS Statistical Year Book	2011	N3,000.00
8.	CRS Statistical Year Book	2012	N3,000.00
9.	CRS Facts and Figures	2011	N1,500.00
10.	CRS Facts and Figures	2012	N1,500.00
11.	CRS Living Standard	2006	N2,000.00
12.	Digest of Statistics	1997-2012	N10,000.00
13.	Manpower Employment Survey	2006	N2,000.00
14.	CRS Price Watch	2012	N500.00

6.22. State Bureau of Statistics

6.23. Ministry charged with the responsibility for Health (a) General charges:

(a)	General charges:			
	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for Category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigldi, Sankwala, Ranch Clinic & Staff Clinics	Price for Category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Outpatient cards (Yearly renewal) (a) Adult (b) Children	N700.00 N300.00	N500.00 N300.00	N500.00 N300.00
2.	Continuation Card	N2000.00	N100.00	N100.00
3.	Card retrieval per	N100,00	N100.00	N100.00
4.	Medical Reports	N2,000.00	N1,500.00	N1,500.00
5.	Medical Certificate of fitness (excluding laboratory Tests)	N500.00	N500.00	N500.00
6.	Stamp duty on reports (a) Police Report (b) Post Mortem	N2,000.00 N2,000.00	N1,500.00 N1,500.00	N1,500.00 N1,000.00
7.	Maternity Leave Certificate (a) Delivered Outside	N1,500.00	N1,500.00	N1,500.00

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	(b) Delivered in the Hospital	N1,000.00	N1,000.00	N1,000.00
8.	Death Certificate: (a) Died Outside (b) Died in the	N4,000.00 N2,000.00	N3,000.00 N2,000.00	N3,000.00 N2,000.00
9.	Hospital Excuse duty/Sick leave	N1,000.00	N1,000.00	N1,000.00
10.	Theatre use	N1000.00	N1,000.00	N1,000.00
11.	Service Charge	10% total bill	10% total bill	10% of total bill
12.	Bed fee per night: (a) Adult (b) Children	N500.00 N200.00	N500.00 N200.00	N500.00 N200.00
13.	Amenity room per night	N5,000.00	N4,000.00	N3,000.00
14.	ANC Registration	N2,000.00	N1,500.00	N1,000.00

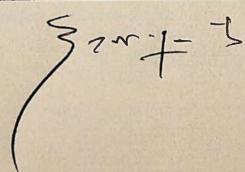
(b) Laboratory charges:

) Lau	poratory charges:	D: 6 C-b A	Dries for Catagon (B	Drice for Category C
	Item	Price for Category A Reference Hospitals,	Price for Category B General Hospital at	Price for Category C General Hospital
		General Hospital	Calabar South,	Yahe, Okpoma and
		Calabar, Ugep and	Akamkpa, Akpet,	Cottage Hospital
		Ogoja	Obubra, Itigidi,	Oban
			Sankwala, Ranch	
			Clinic & Staff Clinics	N200.00
1.	Packed cell volume (PCV) mor Haemogloin estimation	N300.00	N300.00	N300.00
2.	Blood film	N500.00	N500.00	N1,000.00
3.	Hgb Electrophoresis	N1,000.00	N1,000.00	N1,000.00
4.	Full blood count	N1,000.00	N1,000.00	N1,000.00
5.	Blood grouping (A, B, O.) typing	N500.00	N55.00	N500.00
6.	White cell count (a) Total alone (b) With differential	N500.00 N500.00	N500.00 N500.00	N500.00 N500.00
7.	HIV Screening	Free	Free	Free
8.	Widal test	N500.00	N500.00	N500.00
		N400.00	N400.00	N400.00
9.	Pregnancy test	N500.00	N500.00	N500.00
10.	Blood sugar	11300100		
11.	Hepatitis surface		-0	
100	antigen		5-15	

	- HBs antigen	N1,000.00	N1,000.00	N1,000.00
	- HCV	N1,000.00	N1,000.00	N1,000.00
12.	Electrolyte, Urea and Creatinine	N2,000.00	N2,000.00	N2,000.00
13.	Liver function test	N2,000.00	N2,500.00	N2,500.00
14.	Lipid Profile	N3,500.00	N4,000.00	N4,000.00
15.	Amylases estimation	N1,000.00	N1,000.00	N1,000.00
16.	V.D.R.L	N700.00	N700.00	N700.00
17.	E.S.R.	N500.00	N500.00	N500.00
18.	Occult blood test	N500.00	N500.00	N500.00
19.	Blood transfusion services (a) Using donor blood (b) from cloth bank	N5,000.00 N7,000.00	N5,000.00 N7,000.00	N5,000.00 N7,000.00
20.	Bleeding / Clotting time	N500.00	N500.00	N500.00
21.	Thromboplastin time/PTT	N1,000.00	N1,200.00	N1,200.00
22.	Coombs test	N500.00	N500.00	N500.00
23.	Malaria parasite	N400.00	N400.00	N400.00
24.	Urine Microscopy	N400.00	N400.00	N400.00
25	Stool Microscopy	N400.00	N400.00	N400.00
26.	Urinalysis	N400.00	N400.00	N400.00
27.	Microscopy, culture, sensitivity: (a) Urine (b) Stool (c) Semen (d) Blood	N1,200.00 N1,200.00 N1,500.00 N1,300.00	N1,200.00 N1,500.00 N11,500.00 N1,500.00	N1,200.00 N1,500.00 N1,500.00 N1,500.00
28.	Skin scrapping for fungus	N400.00	N400.00	N400.00
29.	Skin snip for oncho,	N400.00	N400.00	N400.00
30.	Blood film for Microfilaria	N4000.00	N4000.00	N400.00
31.	H.V.S.: (a) Wet preparation (b) Grams stain	N400.00	N400.00	N400.00
	(c) M.C.S.	N400.00	N400.00	N400.00
	(5), 11.310,	N1,200.00	N1,200.00	N1,200.00
32.	Semen analysis	N1,500.00	N1,500.00	N1,500.00
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Radiology (x ray) charges

(c)	Radiology (x ray) charge	S:		
	Item	Price for Category A	Price for Category B	Price for Category C
		Reference	General Hospital at	General Hospital
		Hospitals, General	Calabar South,	Yahe, Okpoma and
		Hospital Calabar,	Akamkpa, Akpet,	Cottage Hospital
		Ugep and Ogoja	Obubra, Itigidi,	Oban
			Sankwala, Ranch	
			Clinic & Staff Clinics	
1.	Plain X-ray	N1,500.00	N1,500.00	N1,500.00
	Add per additional film	N1,500.00	N1,500.00	N1,500.00
2.	Ultra sound scan	N3,500.00	N3,500.00	N3,500.00
3.	Mammography	NA	NA	NA
4.	Hysterosalpinography	NA	NA	NA
5.	Barium Studies		THE STATE OF THE S	
	(b) Barium Studies	NA	NA	NA
	(b) Barium Swallow	NA	NA	NA
	(c) Follow through	NA .	NA	NA
6.	Intervenous Pyelogram			
7.	Abdomino pelvic	N3,500.00	N3,500.00	N3,500.00
8.	Pelvic	N3,000.00	N3,000.00	N3,000.00
9.	Obstetric	N2,500.00	N2,500.00	N2,500.00
10.	B-Scan	N3,000.00	N3,000.00	N3,000.00
11.	Breast/Thyroid Scan	N3,500.00	N3,500.00	N3,500.00
12.	Abdominal	N3,000.00	N3,000.00	N3,000.00
13.	Scrotal Scan	N3,500.00	N3,500.00	N3,500.00
14.	Abdomino-pelvic	N5,000.00	N5,000.00	N5,000.00
	scrotal			
15.	Musculoskeletal Scan	N3,500.00	N3,500.00	N3,500.00
16.	Prostate Scan	N3,500.00	N3,500.00	N3,500.00
17.	Trans-vaginal Scan	N4,000.00	N4,000.00	N4,000.00



General Surgery Charges (Minimum Charges): (a) General Procedures:

(a) G	eneral Procedures:			
	Item	Price for category	Price for Category B	Price for category C
		A Reference	General Hospital at	General Hospital
		Hospitals, General	Calabar South,	Yahe, Okpoma and
1 18		Hospital Calabar,	Akamkpa, Akpet,	Cottage Hospital
		Ugep and Ogoja	Obubra, Itigidi,	Oban
			Sankwala,	
1.	Suturing of Lacerations	N5,000.00	N3,000.00	N3,000.00
2.	Daily wound dressing	N2,000.00	N1,500.00	N1,000.00
3.	Incision and Drainage	N4,000.00	N2,000.00	N2,000.00
4.	Urethral Catheterization	N1,500.00	N1,000.00	N1,000.00
5.	Abdominal Paracentesis (Therapeutic)	N2,500.00	N2,000.00	N1,500.00
6.	Removal of ear/nose F.B	N2,000.00	N1,500.00	N1,000.00
7.	Ear Syringing	N1,500.00	N1,000.00	N1,000.00
8.	Release of tongue tie	N1,000.00	N700.00	N700.00
9.	Urethral Bouginage	N5,000.00	N3,500.00	N3,000.00
10.	Proctoscopy / Sigmoidoscopy	N5,000.00	N3,500.00	N3,000.00
11.	Wound debridement	N5,000.00	N4,500.00	N4,000.00
12.	Suprapubic cystostomy	N7,000.00	N5,000.00	N4,000.00
13.	Circumcision			
	(a) Child	N3,500.00	N3,000.00	N3000.00
	(b) Adult	N7,500.00	N6,000.00	N5,000.00
14.	Vaginal/Rectal Examination	N1,000.00	N800.00	N700.00

(b) Orthopedic Procedures:

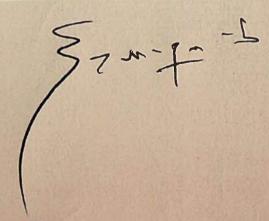
	Item	Price for Category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for Category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for Category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Reduction of fracture / splinting	N6,500.00	N5,000.00	N4,000.00
2.	Application of P.O.P	N8,500.00	N7,000.00	N6,000.00
		N11,000.00	N10,000.00	N10,000.00
3.	Skin Traction	N25,000.00	N20,000.00	N20,000.00
4.	Congenital talipes repair	N25,000.00	N20,000.00	N20,000.00
5.	Sequestrectomy		N35,000.00	N30,000.00
6.	Limb Amputation	N40,000.00	N7,000.00	N7,000.00
7.	Fracture reduction	N8,500.00	147,000.00	117,000.00
8.	Bone grafting		1145 000 00	N40 000 00
9.	ORIF	N50,000.00	N45,000.00	N40,000.00

(c) Minor surgeries (local anaesthesis):

	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Excision (Cysts, lumps, Lipomas)	N10,500.00	N9,000.00	N8,500.00
2.	Excision Biopsy	N8,000.00	N7,000.00	N7,000.00
3.	Cleft Lip repair	N14,000.00	N12,000.00	N10,000.00
4.	Tracheotomy	N11,000.00	N10,000.00	N10,000.00

(d) Intermediate surgeries (using local anaesthesia and general anaesthesia):

	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Herniorrhapy (add 5,000 if bilater)	N30,000.00	N25,000.00	N25,000.00
2.	Hydrocoelectomy	N25,000.00	N22,000.00	N20,000.00
3.	Orchidotomy/orchidectomy	N25,000.00	N22,000.00	N20,000.00
4.	Haemorroidectomy	N32,000.00	N30,000.00	N30,000.00
5.	Fissure/Fistula-in-ano	N35,000.00	N30,000.00	N30,000.00
6.	Vasectomy	N35,000.00	N30,000.00	N30,000.00
7.	Tonsillectomy	N35,000.00	N30,000.00	N30,000.00
8.	Cleft Palate repair	N40,000.00	N35,000.00	N35,000.00
9.	Colostomy	N25,000.00	N20,000.00	N20,000.00

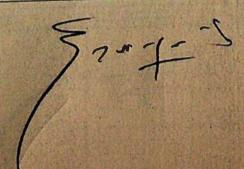


(e) Major surgeries 1 (using general anaesthesia):

	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Laparotomy (elective)	N40,000.00	N35,000.00	N35,000.00
2.	Appendicectomy	N30,000.00	N25,000.00	N25,000.00
3.	Obstructed hernia	N40,000.00	N35,000.00	N35,000.00
4.	Emergency/expl. Laparotomy	N40,000.00	N35,000.00	N35,000.00
5.	Varicocoelectomy	N35,000.00	N30,000.00	N30,000.00
6.	Ovarian Cystectomy	N35,000.00	N30,000.00	N30,000.00

(f) Major surgeries 2:

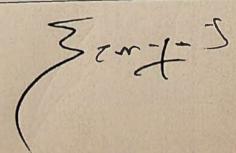
	Item	Price for category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Strangulated hernia with bowel repair	N55,000	N45,000	N45,000
2.	Prostatectomy	N65,000.00	N50,000.00	N50,000.00
3.	Splenectomy	N55,000.00	N45,000.00	N45,000.00
4.	Thyroidectomy	N50,000.00	N45,000.00	N45,000.00
5.	Mastectomy	N65,000.00	N50,000.00	N50,000.00
6.	Uretroplasty	N50,000.00	N45,000.00	N45,000.00
17.	Nephrectomy	N60,000.00	N50,000.00	N50,000.00



Obstetrics and Gynecology:

(a) Major procedure (using general anesthesia only):

	Item	Drice for enteres	Dist	
	TCIII	Price for category A Reference	Price for category B	Price for category C
148			General Hospital at	General Hospital
		Hospitals, General	Calabar South,	Yahe, Okpoma and
		Hospital Calabar,	Akamkpa, Akpet,	Cottage Hospital
		Ugep and Ogoja	Obubra, Itigidi,	Oban
			Sankwala, Ranch	
-	Diletation and Curottage	N10 000 00	Clinic & Staff Clinics	
1.	Dilatation and Curettage	N10,000.00	N7,000.00	N7,000.00
2.	Evacuation of products	N10,000.00	N7,000.00	N7,000.00
3.	Marsupialization	N7,000.00	N7,000.00	N7,000.00
4.	Excision of warts /			
	septum	N7,000.00	N5,000.00	N5,000.00
5.	Manual removal of			
	retained placenta	N5,000.00	N4,000.00	N4,000.00
6.	Repair of perineal tear	N8,000.00	N6,000.00	N6,000.00
7.	Bilateral tubal ligation	N10,000.00	N8,000.00	N67,000.00
8.	Labial Fusion	N5,000.00	N3,000.00	N3,000.00
9.	Episiotomy Repair	N5,000.00	N3,000.00	N3,000.00
10.	Normal Delivery			
	(a) Booked	N6,000.00	N5,000.00	N5,000.00
	(b) Unbooked	N10,000.00	N7,000.00	N7,000.00
11.	Assisted Delivery			
	(a) Booked	N8,000.00	N6,000.00	N6,000.00
	(b) Unbooked	N12,000.00	N10,000.00	N10,000.00
12.	Breached delivery			
11.3	(a) Booked	N10,000.00	N8,000.00	N8,000.00
	(b) Unbooked	N12,000.00	N10,000.00	N10,000.00
13.	Twin Delivery			
	(a) Booked	N10,000.00	N8,000.00	N8,000.00
	(b) Unbooked	N12,000.00	N10,000.00	N10,000.00
14.	Destructive Delivery	N20,000.00	N15,000.00	N15,000.00
	- John dedive Delivery		The second secon	



(b) Intermediate procedures (local and general anaesthesia)

(D) IIIC	b) Intermediate procedures (local and general anaestriesia)			
	Item	Price for category A	Price for category B	Price for Category C
		Reference	General Hospital at	General Hospital
		Hospitals, General	Calabar South,	Yahe, Okpoma and
		Hospital Calabar,	Akamkpa, Akpet,	Cottage Hospital
		Ugep and Ogoja	Obubra, Itigidi,	Oban
			Sankwala, Ranch	
			Clinic & Staff Clinics	
1.	Anterior	N30,000.00	N25,000.00	N25,000.00
	Colporrhaphy			
2.	Posterior	N35,000.00	N30,000.00	N30,000.00
	Colporrhaphy			
3.	Ovarian Cystectomy	N35,000.00	N30,000.00	N30,000.00
4.	Tubal Surgery	N35,000.00	N30,000.00	N30,000.00
5.	Wedge Resection of	N35,000.00	N30,000.00	N30,000.00
	Ovary			

(c) Major procedure 1 (general anaesthesia only):

C) 1419	ajor procedure 1 (gene	erai anaestnesia only		
	Item	Price for Category A	Price for Category B	Prices for Category C
		Reference	General Hospital at	General Hospital
		Hospitals, General	Calabar South,	Yahe, Okpoma and
		Hospital Calabar,	Akamkpa, Akpet,	Cottage Hospital
1		Ugep and Ogoja	Obubra, Itigidi,	Oban
			Sankwala, Ranch	
			Clinic & Staff Clinics	
1.	Laparotomy for	N45,000.00	N40,000.00	N40,000.00
	Ruptured Ectopic			
2.	Exploratory	N45,000.00	N40,000.00	N40,000.00
	Laparotomy			
3.	Caesarian Section-	N40,000.00	N35,000.00	N35,000.00
	Booked			

(d) Major procedure 2 (general anaesthesia only):

d) Ma	jor procedure 2 (gene	eral anaestnesia only		
	Item	Price for Category A Reference Hospitals, General Hospital Calabar, Ugep and Ogoja	Price for Category B General Hospital at Calabar South, Akamkpa, Akpet, Obubra, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Prices for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	C/S for unbooked cases	N50,000.00	N40,000.00	N40,000.00
2.	Hysterectomy (a) Abdominal (b) Vaginal (b) Sub-total	N50,000.00 N55,000.00 N55,000.00	N40,000.00 N45,000.00 N45,000.00	N40,000.00 N45,000.00 N45,000.00

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3.	Ruptured uterus repair	N55,000.00	N45,000.00	N45,000.00
4.	Perforated Uterus repair	N50,000.00	N40,000.00	N40,000.00
5.	Myomectomy	N50,000.00	N40,000.00	N40,000.00
6.	V.V.F repair	N60,000.00	N50,000.00	N50,000.00

Government Dental Centre, Calabar Dental Fees:

	nent Dental Centre, Calabar Dental Fees: Item	Price
1.	Tooth Extraction	THEC
	Deciduous teeth in children:	
	(a) Ordinary Anterior teeth	N2,000.00
	(b) Posterior teeth	N3,000.00
	A.d. da.	
	Adult:	
	(a) Anterior teeth	N3,500.00
	(b) Premolar	N4,000.00
	(c) Molar	N5,000.00
	(d) Surgical dis-impaction of third molar	N15,000.00
	(e) Surgical extraction of teeth	N10,000.00
	(f) Extraction of third mobility	N2,000.00
	(g) Upper 3 rd Molar (h) Lower 3 rd Molar	N5,000.00
2.	Restorative Intervention:	N5,000.00
۷.	(a) Composite building up	N7 000 00
	(b) Amalgam filling per tooth	N7,000.00
	(c) Composite filling per tooth	N4,000.00 N5,000.00
	(d) Calac filling per tooth	N3,000.00
	(f) Sandwich technique	N7,000.00
	(g) Root canal therapy of single root	N20,000.00
	(h) Root canal therapy of multiple root	N30,000.00
3.	Opaculectomy	N3,000.00
4.	Incision	N2,000.00
5.	Excisional Bropsy	N15,000.00
5.	Cosmetic Interdental wiring	N10,000.00
7.	Scaling & Polishing (S/P):	
	(a) S/P for children -	N1,500.00
	(b) Calculus +/++	N3,000.00
	(c) Calculus +++	N4,000.00
	(d) Plaque	N2,000.00
3.	Curettage per quardrant	N3,000.00
).	Closed reduction & fixation of simple fracture	N50,000.00
0.	Removal & Immobilization of compound fractures	N80,000.00
1.	Removable Dentures (partial dentures) per tooth (per unit)	N4,000.00
	Removable orthodontic appliance	N40,000.00

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13.	Complete lower or upper denture N50,000.00		
14.	Repair of full denture	N5,000.00	
15.	Repair of partial denture	N2,000.00	
16.	Acrylic crown	N15,000.00	
17.	Full-full denture	N100,000.00	
18.	Alveolectomy	N3,500.00	
19.	Periapical X-Ray (Dental) per films	N1,000.00	

Cross River State Eye Care Programme Ophthalmology Charges:
(a) Out-patient Department examination and procedures:

	Item	Price
1.	Topical Mydriatic - per drop	N150.00
2.	Topical flourescein - per drop	N150.00
3.	Daily Swabbing	N100.00
4.	TBC dressing	N100.00
5.	Sub conjuctival injection with genticin	N500.00
6.	Eye pad	N100.00
7.	Intensive genticin therapy	N300.00
8.	Epiliation	
	(a) Few	N150.00
	(b) many	N250.00
9.	Irrigation with normal saline	N150.00
10.	Cycloplegia with a tropine - per eye	N200.00

(b) Minor ophthalmology operations (using local anaesthesia):

) Minor ophthalmology operations (using local anaestnesia):		
	Item	Price
1.	Foreign body removal	
VIDE A	(a) Superficial	N500.00
	(b) Deep	N5,000.00
2.	Chalazion excision	
	(a) Small	N6,000.00
	(b) Large	N6,000.00
3.	Lid laceration suturing	
	(a) Small	N3,500.00
4	(b) Large	N5,000.00
4.	Lid laceration suturing	ND 000 00
	(a) Small	N2,000.00
	(b) Medium	N3,000.00
	(c) Large	N5,000.00
5.	Excision of lid conjunctival-growth	N7,000.00
6.	Incision and drainage of lid abcess	N1,000.00
7.	Suture removal (outside patient)	N250.00
8.	Continuation Card	N200.00
9.	Follow-up appointment	N100.00
10.	Visual Field Test (CVF)	N2,500.00
10.	Visual Field Test (ott)	

11.	Consultation Fee (CF)	N300.00
12.	Excuse Duty	N1,000.00
13.	Cataract Documentation	N1,000.00
14.	B-Scan	N3,000.00

(c) Major operations: (General anaesthesia):

	Item	Price
1.	Eviscertation	N8,000
2.	Enucleation	N10,000
3.	Corneal Laceration	N8,000
4.	Corneo – Scleral laceration	N10,000

(d) Specialized Investigations:

d)	d) Specialized Investigations:		
		Item	Price
	1.	Visual field test	N2,500
	2.	Auto refraction	N500
	3.	Blood Sugar (FBS)	N500
	4.	Corneal straining	N200
	5.	Dilation	N300
	6.	Manual Refraction	N500
	7.	Intraocular pressure (IOP) Test:	
		(a) Puff-air	N500
		(b) Schiotz	N200
		(c) Perkins	N300
	8.	Visual exam for school entry / employment	N1,000
	9.	Visual exam for firearms	N3,000
	10.	Lens prescription	N500
	11.	Commission on lens/frame	N500

6.24. School of Nursing and Midwifery

	Item	charge
1.	Sale of admission form (School of Nursing)	N10,000.00
2.	Sale of admission form (School of Midwifery Post	N15,000.00
3.	Basic Training) Acceptance fee for admission (School of Midwifery)	N5,000.00
4.		N3,000.00

6.25. Mortgage Finance and Estate Development Department

25 N	5. Mortgage Finance and Estate Development Department		
	Item	Charge	
	Processing Application fee for 1-2 hectares	N250,000.00	
1.	Processing Application fee for 3-5 hectares	N500,000.00	
2.	Processing Application fee for 6-10 hectares	N1,000,000.00	
3.	Processing Application fee for 6-10 hectares Processing Application fee for 6-10 hectares	N1,500,000.00	
4.	Processing Application fee for 11-20 hectares	N2,000,000.00	
5	Processing Application fee for 21-25 hectares	142,000,000.00	

6.26. Ministry charged with responsibility for Water Resources

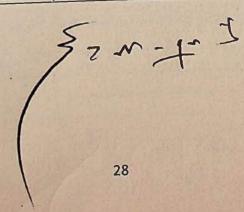
	Item	charge
1.	Connection to:	
	(a) Private Individuals	N5,000.00
	(b) Industry	N5,000.00
2.	Supply of water:	
	(a) Private Individuals per m ³	N200.00
	(b) Industry per m ³	N300.00
	(c) Stand post and hydrant per m ³	N150.00
	(d) Kiosk per m ³	N160.00
3.	Reconnection of water:	
	(a) Private Individuals	N5,000.00
	(b) Industry	N55,000.00
	(c) Kiosk	N7,000.00
4.	Water meter relocation plus cost of materials and labour	N5,000.00
5.	Meter maintenance fee permonth	N200.00
6.	Penalties:	
	(a) Illegal connection	N100,000.00
	(b) By-pass water meter	N100,000.00
	(c) Meter damaged or loss	N100,000.00
	(d) Service line damage plus cost of works and materials	N200,000.00
	(e) Main line damage plus cost of works & materials	N500,000.00

6.28. Ministry charged with the responsibility for Works

N60,000.00
1460,000.00
N600.00

6.29. Department or office responsible for Communication and Information Technology Development

T	echnology Development	Charre
Y., 7	Item	Charge
	Fess from lease of Infrastructure and Value-added services	
	(a) Lease of service ducts per metre	N3,000.00
	(b) Lease of fibre cables per metre for 4 cores	N500.00
	(b) Lease of fibre cables per filed of the cables	The second second second



2.	Web Services:	
	(a) Hosting per annum	N30,000.00
	(b) Design per site	N150,000.00
	(c) Maintenance site per annum	N90,000.00
	(d) Advertising site per annum	N90,000.00
3.	Proceeds from Training Services per student	N5,000.00
4.	Value-added Services offered to various sectors:	
	(a) Fee per usage of service	N500.00
	(b) Bulk sms Services per sms	N1.00.00
5.	Miscellaneous revenues:	
	Rent of premises for events per day	N10,000.00

6.30. Ministry charged with the responsibility for Local Government Affairs

	Item	Charge
1.	Sales of Consolidated Local Government Council Budget to Local Government Council per booklet	N12,500.00
2.	Registration of Contractors per N100,000 value of contract awarded	N5,000.00
3.	Sales of Local Government Publicationsper copy	N5,000.00

6.31. Civil Service Commission

	Item	Charge
1. 3	Sale of score sheet	N1,000.00
2.	Sale of application form for employment	N1,000.00

6.32. Local Government Service Commission

Item	Charge
Annual Performance Evaluation forms- a pair	N700.00
Score Sheet for promotion- a set	N1,500.00
Application form for employment- a set	N1,500.00
Score sheet for employment- a set	N1,500.00
	Annual Performance Evaluation forms- a pair

6.33. Department charged with the responsibility for Chieftaincy Affairs

2 0	3. Department charged with the responsibility for Chiefcamicy Arians		
13. L	Item	Charge	
1.	Receipt of petition on chieftaincy related cases and	N10,000.00	
2.	Preparation & Issuance of Certificates of Recognition to		
	Traditional Rulers: (a) Paramount Ruler	N100,000.00 N40,000.00	
	(b) Clan Head	N20,000.00	
	(c) Village Head		

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6.34. Due Process and Price Intelligence Bureau

	Item	Current charge	Proposed charge
1.	Registration of contractors and renewal	Dependent on threshold	2% Increase across board
2.	Ensuring payment of tender fees	Dependent on threshold	2% Increase across board
3.	Processing of registration documents	N1,000.00	N2,000.00

6.35. Ministry charged with the responsibility for Information

hi ali	Item	Charge
1.	Advert in giant strides	N85,000.00
2.	Half page	N50,000.00
3.	Quarter page	N30,000.00
4.	Centre spread	N110,000.00
5.	Front page folio	N40,000.00
6.	Sales of Tenders Journal	N500.00
7.	Advert in Tenders Journal- full page	N50,000.00
8.	Advert in Tenders Journal- half page	N30,000.00
9.	Printing of Government and public document	Cost is determinable by
		Job content

6.36. Agricultural Development Programme

.50. A	Item	Charge
1.	Registration of farmers	N1,000.00

6.37. State Secondary Education Board

	Item	Charge
1.	School fee	
	(a)JSS 1	N3,600.00
	(b)JSS 2	N3,250.00
	(c)JSS 3	N3,850.00
	(c)SS 1	N6,600.00
		N7,550.00
	(c)SS 2	N6,050.00
	(c)SS 3	

6.38. Calabar Urban Development Authority

.38. C	Calabar Urban Development Authority	
1	Item	Charge
		N75,000.00
1.	Kiosk rental per shop per annum	N32,000.00
2.	Suya Village per shop per annum	N25,000.00
3.	Sewage disposal	1123,000.00

6.39. Chambers of the Attorney-General

.39.	Chambers of the Attorney-General	
	Item	Charge
1.	Preparation of Agreement and Memorandum of Understanding which contains consideration or value.	1% of value
2		
2.	Registration of prepared Agreement and Memorandum of Understanding based on Consideration or value:	
3.	(a) below N5,000,000.00	N5,000.00
	(b) N5,000,000.00 but not up to N10,000,000.00	N8,000.00
	(c) N10,000,000.00 but not up to N20,000,000.00	N15,000.00
	(d) N20,000,000.00 but not up to N35,000,000.00	N20,000.00
	(e) N35,000,000.00 but not up to N55,000,000.00	N25,000.00
	(f) N55,000,000.00 but not up to N75,000,000.00	N30,000.00
	(g) N75,000,000.00 but not up to N100,000,000.00	N35,000.00
	(h) N100,000,000.00 but not up to N150,000,000.00	N40,000.00
	(i) N150,000,000.00 but not up to N200,000,000.00	N45,000.00
	(j) N200,000,000.00 but not up to N250,000,000.00	N50,000.00
	(k) N250,000,000.00 but not up to N300,000,000.00	N55,000.00
	(I) N300,000,000.00 but not up to N400,000,000.00	N60,000.00
	(m) N400,000,000.00 but not up to N500,000,000.00	N65,000.00
	(n) N500,000,000.00 but not up to N600,000,000.00	N70,000.00
	(o) N600,000,000.00 but not up to N700,000,000.00	N75,000.00
	(p) N700,000,000.00 but not up to N800,000,000.00	N80,000.00
	(g) N00,000,000.00 but not up to N900,000,000.00	N85,000.00
	(r) N900,000,000.00 but not up to N1,000,000,000.00	N90,000.00
	(s)N1,000,000,000,000.00 but not up to N1,500,000,000.00	N100,000.00
	(t) N1,500,000,000.00 but not up to N2,000,000,000.00	N150,000.00
	(u) N2,000,000,000.00 and above	N200,000.00

6.40. State Universal Basic Education

charge
N10,000.00
N10,000.00

6.41. Cross River Newspaper Corporation

7/1/	Item	Price
1	Sales of Chronicle newspapers	N100.00
)	Sales of advertisement space:	
	(a) Full page colour	N200,000.00
	(b) Full page black & white	N160,000.00
-	(c) ½ page colour	N120,000.00
(d) 1/2 page colodi	N100,000.00	
	(d) ½ page black & white	N80,000.00
(e) ¼ page colour (f) ¼ page black & white	N50,000.00	
	N3,400.00	
	(g) Change of name	113,100.00

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6.41. Scrap Regulatory Agency

SIN	Revenue activity	Rates
1.	Scrap clearance fee for business premises	N200.00/month per premises
2.	Tariff for second hand vehicle parts	N100.00/month per member
3.	Annual Registration/Certification fee for Scrap dealers	N5,000.00/member
4	Daily scrap loading tariff (pick-ups and Dyna)	N1,000.00/loading per truck
5.	Daily scrap loading tariff (pick-ups and Dyna)	N2,000.00/loading per truck
6.	Daily scrap loading tariff (pick-ups and Dyna)	N3,000.00/loading per truck

312.7

6.42. CROSS RIVER INTERNAL REVENUE SERVICE

Wharf Landing Fees

S/N	IDENTIFIED ITEMS	UNIT	SCHEDULE OF FEES (N)
1.	GENERAL GOODS		
1	Tubes		
a.	Tubes, pipes and hoses (for water)	Metric Ton	100.00
b.	Tubes, pipes and hoses (not for water)	Metric Ton	100.00
ii	Cereals		
a.	Maize (corn) starch, pharmaceutical grade	Metric Ton	50.00
b.	Maize (corn) goats meal	Metric Ton	50.00
c.	Maize (corn) flour	Metric Ton	50.00
d.	Rice imported in bulk packages	Metric Ton	50.00
e.	Semi milled or wholly milled, whether polished or glazed in packing of 5kg and above		50.00
f.	Wheat imported in bulk packages		50.00
g.	Wheat bran imported in bulk packages		50.00
h.	Wheat offal imported in bulk packages		50.00
iii	Rubber		
a.	Waste, paring and scrap rubber	Metric Ton	100.00
b.	Sheets and strip of cellular rubber used for making soles	Metric Ton	100.00
iv	Animal /vegetable fats, oils and their cleavage products		
a.	Fats of bovine animals, sheep and goats put up for wholesale / retail sales		.50
b.	Poultry fats put up for wholesale / retail sales	Kilograms	.50
C.	Groundnut oil and its tractions put up for retail sales in packages of 10kg or less	Kilograms	.50
d.	Soya Bean oil and its tractions put up for retail sales in packages of 10kg or less	Kilograms	.50

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e.	Olive oil and its tractions put up for retail sales in packages of	Kilograms	.50		
	10kg or less				
V	Building Materials				
а	Corrugated Iron Sheets of all gauges (Packaged in 1 Dozen bundles)	Bundle	.50		
b	Aluminum Sheets (in Rolls)	Roll	200.00		
С	Finished Aluminum Roofing Sheets of all gauges	Bundle	500.00		
d	Sand Coated Steel Roofing Materials	Metric Ton	200.00		
е	Ceramic Tiles (1Meter x 1Meter in size, packaged in Cartons / Crates)	Metric Ton	100.00		
f	f Ceramic Tiles (1Meter x .5Meter in size, packaged in Cartons / Crates)		100.00		
g	g Ceramic Tiles (.5Meter x .5Meter in size of less, packaged in Cartons / Crates)		100.00		
2.	FOOD STUFFS				
a.	Meat and edible offal of turkey, not cut in pieces, fresh or frozen	Carton	.50		
b.	Hams, shoulder & cut thereof to swine bone frozen	Carton	.50		
c.	Salted, in brine, dried or smoked.	Carton	.50		
a.	Fish fit for human consumptions, smoked & dried	Carton	.50		
b.	Frozen fillets flat fish	Carton	.50		
c.	Frozen fillets punas, skip jack	Carton	.50		
d.	Frozen shrimps & Prawns	Carton	.50		
3.	FRUITS				
a	Grape Fruit Ponelis	Crate/Carton	.50		
b	Citrus fruit fresh or fried	Crate/carton	.50		
С	Apples, Pears, quinces fresh	Crate/carton	.50		
4.	DRIED FRUITS				
а	Apricots	Carton	.50		
		Carton	.50		

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С	Tamarind	Carton	.50
d	Frozen – Strawberries, Raspberries, Blackberries	Carton	.50

ROAD INFRASTRUCTURE MAINTENANCE LEVY A. QUARRY PRODUCTS

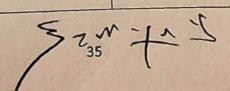
	61-80 TONNES	46-60 TONNES	31-45 TONNES	16-30 TONNES	I-I5 TONNES
	H	耳	И	A	<u>u</u>
GRANITE	39,000	31,250	16,400	12,300	7,900
ASPHALT	39,000	31,250	16,400	12,300	7,900
STONE BASE	27,250	22,500	10,900	8,200	5,600
STONE DUST	13,500	10,750	5,400	4,000	3,200
HARDCORE	27,250	22,500	10,900	8,200	5,600
BLOCK/INTERLOCKING	20,000	15,000	8,000	6,000	4,000

CEMENT IN BAGS

CEMENT IN BAGS	TO VICTO AND TO DAILY YOU AS DED DAG	
	TRUCKS ARE TO PAY N21.33 PER BAG	
AVERAGE TRUCK	0 - 600 Bags of Cement	₩ 12,800
LARGE TRUCK	60I - 900 Bags of Cement	N19,200
EXTRA LARGE TRUCK	901 - I200 Bags of Cement	₩25,600
	Over 1,200 Bags of Cement	₩35,800

BULK CEMENT

BULK CEMEN I				
I.OMT or 20 units of 50kg sound cement bag @ N2I.33 / 50kg bag = N426.60				
20MT capacity open	@ N2I.33 / 50kg	N8,523.00		
Trucks				
25MT capacity open trucks	@ N2I.33 / 50kg	N10,006.50		
20MT capacity ceiled tankers	@ N2I.33 / 50kg	N8,523.00		
30MT capacity ceiled tankers	@ N2I.33 / 50kg	N12,798.00		
Bulk cement conveyed in ceiled tankers of more than 30MT	@ N2I.33 / 50kg	N12,798.00		
capacity				



PETROLUEM PRODUCTS

PAY 0.5K PER LITRE
7,000
14,500
15,000
16,500
18,000
20,000
22,500
25,000
30,000
45,000

MANUFACTURED GOODS AND FOOD ITEMS PER TRIP

S/N	VEHICLE CATEGORY	LONG VEHICLES	MEDIUM VEHICLES	SHORT VEHICLES
I.	MANUFACTURED GOODS	12,800.00	9,800.00	5,800.00
2.	FOOD ITEMS			
i.	PROCESSED/RAW	8,000.00	4,500.00	2,500.00
ii.	LIVESTOCK	8,000.00	4,500.00	2,500.00

OTHER VEHICLES PER TRIP

OTHER VEHICLES PER TRIP						
	S/N	SPECIFIC LEVY ON OTHER VEHICLES				
		VEHICLE CATEGORY LONG VEHICLES MEDIUM VEHICLES SHORT VEHI				
	I.	SAND TIPPER	2,500.00	2,000.00	1500.00	
	2.	WATER TAKER	1,500.00	1,000.00	500.00	
	3.	DYNA	1,500.00	1,000.00	500.00	
	4.	PICK UPS	500.00 per trip			
	March British					

Rates for PAY-AS-YOU-EARN — as provided for in the Personal INCOME Tax Act 2004 (as Amended), 2017

Rates for DIRECT ASSESSMENT - as provided for in the Personal INCOME Tax Act 2004 (as Amended), 2017

Rates for WITHHOLDING TAX - as provided for in the Personal INCOME Tax Act 2004 (as Amended), 2017

Pools and Betting

6.43. Cross River State Ministry of Industry

Business Premises Registration and Renewal

A. URBAN AREAS

S/NO	Description of Business .	Recomme Registration	Renewal
JINO	Description of Dusiness .	N	N
1	5 Star Hotels	500,000	250,00
2	3 Star Hotels	200,000	100,00
3	2 Star Hotels	100,000	50,00
4	Hotels (21-30 rooms)	50,000	25,00
5	Hotels (1-20 rooms) .	30,000	20,00
6	Banks (commercial merchants) Headquarters/ Regional Headquarters	500,000	250,0
7	Banks (commercial merchants) Branch	250,000	150,0
.8	Community Banks	50,000	25,0
9	Finance, Insurance, Investment Companies	100,000	50,0
10	Strategic/Multinational Company(Breweries et c)	1,000,000	500,0
11	Major Construction Companies	1,000,000	500,0
12	Other Construction Companies	250,000	100,0
13	ManufacturingCornpanles (Large)	300,000	150,0
14	Manufacturing Companies (Medium)	200,000	100,0
15	Manufacturing Companies (Small)	100,000	50,0
16	Ollrriarketing Companies (Area and Branch)	500,000	250,0
17	Computer Company Firms (Big)	150,000	50,0
18	Computer Company Firms (Small)	25,000	15,0
19	Secu rity Agencies,	60,000	30,0
20	Interior Decorators/Furniture. Companies (Large)	50,000	25,0
21	Interior Decorators/Furniture Companies (Medium),	30,000	15,0
22.	Interior Decorators/Furniture Companies (Small)	20,000	10,0
23	Airlines Operating through Calabar	500,000	250,0
24	Courier services/Travel Agents	100000	50,0
25	Clearing agents,	30,000	15,0
26	PassengerTransport (Large)	100,000	
27	Passenger Transport (Small)	60,000	
28	Haulage Contractors/Trailers	100,000	
29	Heavy Plant Hirers (Large)	150,000	
30	Heavy Plant Hirers (Small)	50,000	
31	New Motor Dealers (Large)	100,000	
32	Motor Dealers Tokunbo (Small)	40,000	
33	Filling Station (3 pumps and above)	50,00	
22	Filling Station (1-2 Pumps)	60,000	20,

		RECOMMENDED	
SINO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL
		N	N
35	General Merchants/Distributors (Large)	60000	30,000
36	General'Merchants/Distributors (Small)	40000	20000
37	DepartmentStores (Small)	40000	20000
38	Major Distribution/Departmental Companies	100000	50000
39,	Supermarket/Stores (Large)	50000	25000
40	Supermarket/Stores (Small)	20000	
41	Departmental Stores (Big)	100000	50000
42	Bookshops/Stationery stores (Large)	10000	5000
43	Bookshops/Stationery Stores (Small)	5000	
44	Patent Medicine/Provision Store (Bi'g)	8;000	
45	Patent Medicine/Provision Store (Medium)	6,000	
46	Patent Medicine/Provision Store (Small)	20,000	
47	pharmacies/Chemist (Large)	25000	
48	Pharmacies/Chemist (Medium)	10,000	
49	Pharmacies/Chemist (Small)	105,000	
50	Private Hospitals, Clinics Maternities (above sa beds)	100000	
51	Private Hospitals, Clinics Maternities (30-50 beds)	60,000	
52	Private Hospitals, Clinics, Maternities(10-30 beds)	40000	
53	Private Hospitals, Clinics Maternities (1-10 beds)	20,000	
54	X-Ray Radio graphical service	20000	
55	Optical Service (Large)	40000	
56	OpticalService (Medium)	20,000	
57	Optical Service (Small)	10,000	5,000
58	Ophthalmological Service	10,000	5,000
59	Medical Clinic OPD (below 10 beds)	20,000	10,000
60	Medical Laboratory Service (Large)	50,000	25,000
61.	Medical Laboratory Service (Medium)	20000	10,000
62.	Medical Laboratory Service (Small)	10,000	
63.	Dental Clinics (with inpatients)	20000	
64.	Dental Clinics (with outpatients)	15,000	
65.	Physiotherapy	10,000	
66.	Acupuncture Clinic (inpatients)	10,000	5,000

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		RECOMMENDED	
S/NO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWA
67.	Acupuncture clinic (outpatients)	6,000	3,000
68.	Embalmment Centres	20,000	10,000
69.	Nutritional Unit/Food		
	Supplement (retailers) small	10,000	5,00
70.	Nutritional unit/Food Supplement and Chemical distributors	40,000	20,00
71	Nutritional unit/Food Supplement Zonal headquarters	100,000	50,00
72.	Health farm/Food Supplement.		
73.	Bakeries/Confectionaries (Large)	50,000	25,00
74.	Bakeries/Confectionaries (Small)	20,000	10,00
75.	Block Industries (Large)	30,000	15,00
76:-	Block Industries (Small)	20,000	10,00
77	'Bullding Materials Dealers (Large)	60,000	25,00
78.	Bullding Materials Dealers (Medium)	50,000	20,00
79.	Building materials Dealers (Small)	20,000	10,00
80.	Beer/Spirit Wholesalet-(Big)	30,000	15,00
81.	Beer/Spirit Wholesaler (Medium)	20,000	10,00
82.	Beer/Spirit,WhQlesaler(Small)	10,000	5,00
83	Beer/Spirit Retailer (Big)	7,000	3;56
84	Beer/Spirit Retailer (Small)	4,000	2,00
85	Electronics/Gas Dealers (Large)	100,000	50,00
86	Electronics/Gas Dealers (Medium)	50,000	20,00
87	Electronics/Gas Dealers (Small)	25,000	10,00
88.	Vehicle spare parts dealers (Big)	25,000	10,00
89.	Vehicle spare parts dealers (Medium)	20,000	10,00
90.	Vehicle spare partsdealers (Small)	10,000	5,00
91	Licenced Armed Dealers	50,000	25,00
92.	Sawmills/Timber Dealers	10,000	5,00
93.	Scrap Metal, Dealers	10,000	5,00
94.	Laundries /Dry Cleaners [Blg]:	20,000	10,00
95.	Laundries/Dry Cleaners (Medium)	10;000	5,00
96.	Laundries /DryCleaners (Small) I	5,000	2,0
	Mechanized/Plantation Farms (Big)	30,000	15,0
97. 98.	Mechanized/Plantation Farms (Small)	15,000	7,0
	Secondary/Primary Nursery Schools (Private)	50,000	25,0
99.	Primary/Nursery Schools (Private)	30,000	15,0
100		10,000	
101.	Nursery Schools (Private)	10,000	
102.	Day care centres (Private)	100,000	
103.	Gaming/Casino/Pool Companies	10,000	
104.	Pool Agents (Medium) Pool Agents (Small)	4,000	

40 × 1 × + 4

		RECOMMENDED	
/NO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL
106	Mechanics/Welders/Auto Electricalj Artisans ett (Small)	5,000	2,500
107	Publishers	30,000	15,000
108	Printers, (Large)	30,000	15,000
109	Printers (Medium)	20,000	10,000
110	Printers (Small)	10,000	5,000
111	Restaurant with I tternational Menu	50,000	20,000
112	Restaurant (Large)	30,000	15,000
113	Restaurant (Small)	6,000	3,000
114	Canteen/Snacks Bar	5,000	2,000
115	Earing HOuse/Shanty		
116	Cinema/Night club (Big)	30,000	15,00
117	Cinema/Night club (Madium)	20,000	15,00
118	Cinema/Night club (Small	10,000	10,00
120	Professionals (Lawyers, Architect, Accountants, Engineers Etc Accountants, Engineers		
	(a) Multi-Practitioners	30,000	15,00
	(b) Sole-Practitioners	20,000	10,00
10000	Fashion Designers/Salon/Tilors (Large)	5,000	2,00
	Fashion Designers/Salon/Tilors (Medium)	3,000	1,00
	Fashion Designers/Salon/Tilors (Small)	2,000	1,00
_	Recording/Nusic Studio (Waxing Store)	20,000	10,00
_	Tailoring Materials (Big)	10,000	5,00
	Tailoring Materials (Medium)	7,000	3,50
100	Fridge/Air Conditioner/Plumbing Accessories	20,000	10,00
	Bo.tiques/shoes/Babies/Fancy (Large)	20,000	10,00
	Boutiques/shoes/Babies/Fancy (Medium)	15,000	75,0
	Boutiques/shoes/Babies/Fancy (Small)	10,000	5,0
	Record stores/Video Clubs/ Photography (Large)	10,000	5,0
	Record stores/Video Clubs/ Photography (Small)	6,000	3,0
32	Mechanical/Foundries tools/Sewage Disposal	40,000	20,0
33	Mechanical/Foundries tools/Sourage Disposal	20,000	10,0
34	Mechanical/Foundries tools/Sewage Disposal	10,000	
35	Mechanical/Foundries tools/Sewage Disposal	10,000	
36	Herbalist/Spritualits/Traditonalist/Native Doctor etc.	20,000	
137	Business/Vocation Centre /Secretarial institute (Lagre)	10,000	
38	Business/Vocation Centre / Secretarial institute (Medium)		

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		RECOMMENDED	
S/NO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL
		N	N
139.	Business/Vocation centre/Secretarial institute (Small)	7,000	3,500
140.	Petty Traders	3,000	1,500
141.	GSM Friendship Centres(MTN, GLO, AIRTEL, ZOOM)	200,000	100,000
142.	Palm Kernel Mills'(Big)	20,000	10,000
143.	Palm Kernel Mills (Small)	10,000	5,000
144.	Refrigerator/TV Radio/Electrical Repairs	4,000	2,000
145.	GSM/Phone Accessory	4,000	2,000
146.	Rental Services	10,000	5,000
147.	Sale of Aluminium Profile	10,000	5,000
148.	Barbing Saloon	4,000	2,000
149.	Shoe making/Bag Repair	4,000	2,000
150	Sale of Cosmetics/Attachment	6,000	3,00
151.	Textiles/Ladies Hat (Big)	20,000	10,00
152.	Textiles/Ladies Hat (Small)	4,000	2,00
153.	Phone Call	3,000	1,50
154.	Heavy Duty Equipment	200,000	
155.	Livestock feeds/Vet Services	8,000	
156.	Road hawking of Industrial products	3,000	
157.	Art gallerv/Workshop	10000	
158.	Agro Services/Chemical	10000	
	Casket, Making Workshop	10,000	
159.	Vulcanizes/Battery chargers/MotorcyCle/Bicycle repairs	4,000	
160	Motorcycle/Bicycle spare parts dealers	5,000	
	Colour Labs/Processing Centres	10,000	
	Garrl/Corn Processing Centres	10,000	
163.	Builders of Motor Vehicles bodies	20,000	
	Aluminium Fittings, Frames etc.	10,000	
	Aluminium Fabrications (Big)	50,000	
166.	Aluminium Fabrications (Small)	20,000	
167	Metal Fabrication and .Construction (Large)	100,000	
168.	Metal fabrication and Construction [Medium)	80,000	
169.	Plumbing/Fridge/Air Conditions Accessories	10,000	5,00

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		RECOMMEND	OMMENDED	
S/NO	DESCRIPTION OF BUSINESS	REGISTRATION		
		N	N	
170.	Junkyard (bottle dealers)	5,000	2,500	
171.	Borehole/Water Distributors to Tankers (Big)	100,000	50,000	
172.	Borehole/Water Distributors to Tankers (Small)	60,000	30,000	
173.	Cold Houses (Big)	100,000	50000	
174.	Cold Houses (Small)	60,000	30,000	
175.	Cold room shop/meat shop (Large)	40000	20000	
176	Cold room shop/meat shop (Small with one fridge)	10000	5,000	
177.	Private Garage (Large)	60,000	30,000	
178	Private Garage (Small)	40,000	20000	
179	Horticulture/sales of plants. Flowers/Seedlings (Large)	5,000	3,000	
180.	Horticulture/sales of plants Flowers/Seedlings (Small)	5,000	2,500	
181.	Motor License/emblem agent	5000	2500	
182.	Sales of pipe borne/well water	5,000	25000	
183.	Car wash service provider (Large)	20,000	10,000	
184.	Car wash service provider (Medium)	10,000	5,000	
185	Second hand Cloth/bags/shoes (Large)	10,000	5,000	
186	Second .hand Cloth/bags/shoes (Medium)	7,000	3,500	
187	Second hand Cloth/bags/shoes (Small)	5,000	2,000	
188.	Metal/Steel Fabrication (Underground tank construction)	40,000	20,000	
189.	Pension Administrators/ Health Administrators	200,000	100000	
190.	Spiritualist/Sacramental Articles			
191.	Spiritualist/Sacramental Articles (Small)	5,000	2500	
192.	Surface tank kerosene sales	20,000	10,000	
193.	Cyber Cafe ICT Internet outfits (above 10 cqr:nputers)	20,000	10000	
194.	Cyber Cafe ICT internet outfits (6-10 computers)	7,000	3/000	
195.	Cyber Cafe ICT internet outfits (less than 6 computers)	3000	1,500	
196.	Sales of Electrical Materials (Large)	40,000	20000	
197.	Sales of Electrical Materials (Medium)	20,000	10,000	
198.	Sales of Electrical Materials (Small)	5,000	2,500	

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	RECOMMENDED		
S/No	Description of Business	Registration	Renewal
		N	N
199.	Pure water distributor/large wholesale	20000	10000
200.	Pure water distributor/small wholesale	10,000	5,000
201	Arch welding workshop/showroom	30,000	15,000
202.	Grinding mills for soft grains/fruits	4,000	2,000
203	Grinding mills (Large)	10,000	5000
204.	Gas Refining Plant/Gas Refilling plant	10000	50,000
205.	Exam Preparatory/Extra-moral Study centres	20,000	10000
206	Private Tertiary trustitution	200000	100000
207	.water Boreholes (above 3 channels)	100,000	50,000
208.	Water Boreholes (1-3 channels)	60,000	30,000
209	Carwash (Small)	3000	1,500
210.	Bush Bar (Large)	25000	15,000
211.	Bush Bar (Medium)		
212.	Bush Bar (Small)	20000	
213.	Bridals/Rentals.Services etc. (Big)	20,000	
214.	'Bridal/Rental Services etc.tsmall)	10,000	
215.	Sales of other Clothes (agbada etc)	7000	
216.	Hiring of other equipment'	20000	
217.	Phone/Network/ Communication Busin.ess outftt (Large)	100,000	
218.	Phone/Network/ Communication Business outfit (Medium)	60,000	Manager Contract
	Phone/Network/ CommuniCation Business outfit (Small)	40,000	20,000

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TARIFF B: RURAL

		RECOMMEN	IDED	
S/NO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL	
		N	N	
	5 Star Hotels	40,000	20000	
	2 Star Hotels	100,000	50,000	
	Hotels (21-30 rooms)	20,000	10,000	
	Hotels (1-20 rooms)	10,000	5000	
	Banks (commercial merchants) Headquarters/Regional Headquarters	200;000	100000	
	Banks (commercial merchants) Branch	100,000	50,000	
	Community Banks	50,000	25,000	
8	Finance, Insurance, Investment Companies	20000	10000	
9	Strategic/Multinational Company (Breweries etc)	400000	200000	
10	Major Construction Companies	200000	100,000	
11	Other Construction Companies	100000	P	
12	Manufacturing Companies (Large)	200000		
13	Manufacturing Companies (Medium)	100000		
14	Manufacturing Companies (Small)	60000		
15	Oil marketingCompanies (Area and Branch)	100,000		
16	Computer Company Firms (Big)	30,000		
17	Computer Company Firms (Small)	20,000		
18	. Security Agencies	10000		
19	Interior Decorators/Furniture Companies (Large)	20,000		
20	Interior Decorators/Furniture Companies (Large)	10,000	5,000	
21.	Interior Decorators/Furniture Companies (Small)	7000		
22.	Airlines Operating through Enugu	100,000	50,000	
23.	Courier services/Travel Agents	40,000		
4	Clearing agents	10,000		
5.	PassengerTransport (Large)	40,000		
	Passenger Transport (Small)	20,000		
	Haulage Contractors/Trailers	50,000		
	Heavy Plant Hirers (Large)	20,000		
	Heavy Plant Hirers (Small)	10,000	5000	

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TARIFF B: RURAI- continued

		RECOMMENDED	
S/NO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL
		N	N
	New Motor Dealers (Large)	100.000	50,000
31.	Motor Dealers Tokunbo (Small)	50,000	25,000
32.	Filling Station (3 pumps and above)	60,000	30,000
33.	Filling Station (1-2 Pumps)	40,000	20,000
34.	General Merchants/Distributors (Large)	40000	20,000
35.	General Merchants/Distributors (Small)	20,000	10,000
36	Department Stores (Small)	100000	50,000
37.	Major Distribution/Departmental Companies	200,000	100,000
38	Supermarket/Stores (large)	10,000	5;000
39.	Supermarket/Stores.(Small)	7,000	3,500
_	Departmental Stores (Big)	50000	25000
41.	BOokshops/Stationery stores (Large)	7,000	3,500
42.	Bookshcps/Stationery Stores (Small)	4,000	2,000
43.	Patent Medicine/Provision Store (Big)	5,000	2,500
44.	Patent Medicine/Provision Store (Medium)	6,000	3,000
45.	Patent Medicine/Provision Store (Small)	4.000	2,000
16	Pharmacies/Chemist (Large)	10,000	5,000
47.	Pharmacies/Chemist (Medium)	6,000	3,000
48.	Pharmacies/Chemist (Small)	5,000	2,500
49.	Private Hospitals, Clinidf Maternities (above 50 beds)	40,000	20,000
50.	Private Hospitals, ClinicsMaternittes (30-50 beds)	30,000	15,000
	Private Hospitals, Clinics Maternities (10-30 beds)	20000	10,000
52.	Private Hospitals, Clinics Maternities (1-10 beds)	10,000	5,000
	X-Ray Radio graphical service	10,000	5,000
and the same of	Optical Service (Large)	20,000	10,000
	Optical Service (Medium)	10,000	5,000
	Optical Service (Small)	4.000	2,000
	Ophthalmological Service	4,000	2,000
	Medical Clinic OPD (below 10 beds)	10,000	5,000

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TARIFF B: RURAI- continued

		RECOMME	NDED
S/NO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL
		N	N
59.	Medical Laboratory Service (Large)	10,000	5,000
60.	Medical Laboratory Service (Medium)	7,000	3,500
61.	Medical Laboratory Service (Small)	5000	2,500
62.	Dental Clinics (with inpatients)	7000	3,500
63.	Dental Clinics (with outpatients)	7,000	3,500
64.	Physiotherapy,	7,000	3500
65.	Acupuncture clinic (inpatients)	5000	2500
66.	Acupuncture clinic (outpatients)	3,000	1500
67.	Embalmment Centres	10000	5000
68.	Nutritional unit/Food		
	Supplement (retailers) small	6000	3000
69.	Nutritional unit/Food Supplement and chemical		
	distributors	20000	10000
70.	Nutritional unit/Food Supplement Zonal headquarters	100,000	50,000
71.	Health farm/Food Supplement	10000	5,000
72.	Bakeries/Confectionaries (Large)	20,000	10,000
73.	Ba keries/Confectionaries (Small)	10,000	5,000
74.	Block Industries (Large),	20,000	10,000
75.	Block Industries (Small)	10,000	5,00
76.	Building Materials Dealers (Large)	20,000	1000
77.	Building Materials Dealers (Medium)	15,000	7500
78.	Building materials Dealers (Small)	10000	500
79.	Beer/Spirit: Wholesaler (Big)	20,000	10,00
80	Beer/Spirit Wholesaler (Medium),	10,000	5;00
81	Beer/Spirit Wholesaler (Small)	4000	2,00
82	Beer/Spirit Retailer (Big)	4,000	2,00
83.	Beer/Spirit Retailer (Small)	2,000	1,00
84.	Electronics/Gas Dealers (Large)	100,000	50,00
85.	. Electroniqs/Gas Dealers (Medium)	50,000	2500
86.	Electronics/Gas Dealers (Small)	\$0.000	1500
87.	Vehicle spare parts dealers (Big)	20,000	
88.	Vehicle spare parts dealers (Medium)	10,000	
89.	Vehicle spare parts dealers (Small)	5,000	2,50

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		RECOMME	NDED
SINO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWA
		N	N
90.	Licenced Armed Dealers	20,000	10,00
91.	Sawmills/Timber Dealers	4,000	2,00
92.	Scrap Metal Dealers	4,000	2,00
93	Laundries /Dry Cleaners (Big)	10,000	5,00
94.	Laundries IDry CJeaners (Medium)	6,000	3,00
95.	Laundries /Ory Cleaners (Small)	3,000	1,50
96	Mechanized/Plantation Farms (Big)	20,000	10,00
97.	Mechanized/Plantation Farms (Small)	10,000	500
98.	Secondary/Primary Nursery Schools (Private)	40,000	20,00
99.	Primary/Nursery Schools (Private)	10,000	5,00
100.	Nursery Schools (Private)	5,000	2,00
101	Day care centres (Private)	5,000	2,50
102.	Gaming/Casino/Pool Companies	20,000	10,00
103.	Pool Agents (Large)	5,000	2,50
104.	Pool Agents (Medium)	3,000	1,50
105.	Pool Agents (Small)	3,000	1,50
106.	Mechanics/Welders/Auto Electrical! Artisans etc (Small)	4,000	2,0
107.	Publishers	20,000	10,0
108.	Printers (Large)	10000	5,0
119.	Printers (Medium)	5,000	2,5
110.	Printers (Small)	4,000	2,0
111.	Restaurant with International Menu	20,000	10,0
112.	Restaurant (Large)	20,000	10,0
113.	Restaurant (Small)	4,000	2,0
114.	Canteen/Snacks Bar	4.000	2,0
115.	Eating Houses	2,000	1,0
116.	Cinema/NightClubs (Dig)	20,000	10,0
117.	Cinema/Night Clubs (Medium)	10,000	5,0
118.	Cinema/Night Clubs (Small)	7,000	3,5

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TARIFF B: RURAL-continued

		RECOMMEN	COMMENDED
SINO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL
		N	N
119.	Professionals (Lawyers, Architects, Accountants,		
	Engineers etc.)		
	(a) Multi-Practitioners	20,000	10,000
	(b) Sole-Practitioners	10,000	5,000
120.	Fashion Designers/Salon/Tailors (Large)	5,000	2500
121	Fashion Designers/Salon/Tailors (Medium)	4,000	2,000
122	Fashion Designers/Salons/Tailors (Small)	4,000	2,000
123.	Recording/Music Studio (waxing Store)	10,000	5,000
124.	Tailoring Materials (Big)	5,000	2,500
125.	Tailoring Materials (Medium)	4,000	2,000
126.	Fridge/Air Conditioners/Plumbing Accessories	5,000	2,500
127.	Boutiques/Shoes/Babies/Fancy (Large)	4,000	2,000
128	Boutiques/Shoes/Babies/Fancy (Medlum)	3,000	1,500
129.	Boutiques/Shoes/Babies/Fancy (Small)	2,000	1,000
130.	Record stores/Video clubs/ Photography (Large)	6,000	3,000
131.	Record stores/Video clubs/Photography (Small)	4,000	2,000
132.	Mechanical/Foundries tools/Sewage Disposal	20,000	10,000
133.	Mechanical/Foundries tools/Sewage Disposal	10,000	5,000
134.	Mechanical/Foundries tools/Sewage Disposal	5,000	
135	Herbalist/Spiritualist/ Traditionalist/Native Doctor etc.	5,000	
136.	Business/Vocation centre/Secretarial institute (Large)	10,000	5,000

TARIFF B: RURAl- continued

		Recommended	
S/NO	Description of Business	Registration	Renewa
		N	N
137.	Business/Vocation centre/Secretarial institute (Medium)	5,000	2,500
138.	Business/Vocation centre/Secretarial institute (Small)	4000	2,000
139.	Petty Traders	2,000	1,000
140.	GSM Friendship Centres(MTN, GLO, AIRTEL, ZOOM)	100,000	50,000
141.	.Palm Kernel Mills (Big)	7,000	3,500
142	Palm Kernel Mills (Small)	4,000	4,000
143.	Refrigerator/TV.Radio/Electrical Repairs	3,000	1,500
144.	GSM/Phone Accessory.	2,000	1,000
145.	Rental Services	7,000	350
146.	Sale of Aluminium Profile	6000	3,00
147.	Barbing Saloon	3,000	1,50
148	. Shoe making/Bag Repair	3,000	1,50
149.	Sale of cosmetics/Attachment	3,000	1,50
150.	Textiles/Ladies Hat (Big)	10,000	5,00
151.	Textiles/Ladies Hat (Small)	3,000	1,50
152.	Phone Call	2,000.	1,00
153.	Heavy Duty Equipment	100,000	50,00
154.	Livestock feeds/Vet Services	4000	2,00
155.	Road hawking of Industrial products	2,000	1,00
156.	Art gallery/Workshop'	4000	2,00
157.	Agro Services/Chemical	6,000	3,00
159.	Vulcanizes/Battery chargers/ Motorcycle/Bicycle repairs	3,000	1,50
160.	Motorcycle/Bicycle spare parts dealers	3,000	1,50
161.	Colour' Labs/Processing Centres	7,000	
162.	Garri/Corn Processing Centres	7,000	
163.	Builders of Motor Vehicles bodies	7,000	
164	Aluminium Fittings, Frames etc.	7,000	The residence of the last of t
165	Aluminium Fabrications (Big)	20,000	
166	Aluminium Fabrications (Small)	10,000	
167	- Metal Fabrication and Construction (Large)	50,000	25,00
168	Metal fabrication and Construction (Medium).	20,000	10,00

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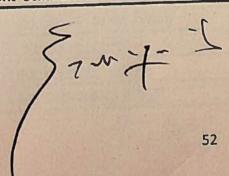
TARIFF B: RURAL-continued

SINO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL
		N	mark N
169.	Plumbing/Fridge/Air Conditions Accessories	10,000	5,000
170	Junkyard (bottle dealers)	2,000	1,000
171.	Borehole/Water Distributors to Tankers (Big)	20,000	5,000
172.	Dorehole/Water Distributors to Tankers (Small)	10,000	3,000
173.	Cold Houses (Big)	50,000	15000
174.	Cold Houses (Small)	40,000	20,000
175.	Coldroom shop/meat shop (Large)	10,000	5,000
176.	Cold room shop/meat shop (Small with one fridge)	6,000	3,000
1//.	Private Garage (Large)	40,000	20,000
178.	Private Garage (Small)	20,000	10,000
179.	Horticulture/sales of plants Flowers/Seedlings (Large)	7,000	3,500
180	Horticulture/sales of plants Flowers/Seedlings (Small)	4,000	2,000
181.	Motor License/emblem agent	3,000	1,500
182.	Sales of pipe borne/wellwater	3,000	
183.	Car wash service provider (Large)	5,000	
184.	Car wash service provider (Medium)	2,000	1000
185.	Second hand Cloth/bags/shoes (Large)	5,000	2,000
186	Second hand Cloth/bags/shoes (Medium)	3,000	1,500
187.	Second hand Cloth/bags/shoes (Small)	4,000	2,000
188.	Metal/Steel Fabrication (Underground tank construction)	10,000	5,000
189.	Pension Administrators/ Health Administrators	100000	50,000
190.	Spiritualist/Sacramental Articles	2,000	
191.	Spiritualist/Sacramental Religious Articles (Small)	3,000	
192	Surface tank kerosene sales'	5,000	2,500
193.	Cyber Cafe ICT internet outfits (above 10 computers)	10,000	5,000

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TARIFF B: RURAL-continued

		RECOMMENDED	
S/NO	DESCRIPTION OF BUSINESS	REGISTRATION	RENEWAL
		N	N
194.	Cyber cafe ICT internet outfits (6-10. computers)	5000	2500
195.	Cyber cafe ICT internet outfits(less than 6 computers)	4000	2000
196.	Sales of Electrical Materials (Large)	10000	5000
197.	Sales of Electrical Materials (Medium)	5000	2500
198.	Sales of Electrical Materials (Small)	3000	1500
	Pure water distributor/large wholesale	10000	5000
	Pure water distributor/small wholesale	3000	21500
	Arch welding workshop/showroom	10000	5000
202	Grinding mills for soft grains/fruits	3000	1500
203	Grinding mills (Large)	5000	2500
204	Gas RefiningPlant/Gas Refilling plant	20000	10000
205	. Exam Preparatory/Extra-moral Study centres	3000	1500
206	Private Tertiary Institution	100000	50000
207	Water Boreholes (above 4 channels)	10000	5000
20.8	Water Boreholes (1-4 channels)	5000	2500
20.9.	. Carwash (Small)	2000	1000
210	. Bush Bar (Large) .	10000	5000
211.	Bush Bar (Medium)	5000	2500
212.	Bush Bar (Small)	3000	1500
213.	Bridals/Rentals Services etc. (Big)	10000	5000
214.	Bridal/Rental Services etc (Small)	10000	
215.	Sales of other Clothes (agbada etc)	3000	
216.	Hiring of equipment (heavy duty)	303000	
217.	- Hiring of other equipment.	100000	
218.	Phone/Network/ Communication Business outfit (Large)	20000	
219.	Phone/Network/ Communication Business outfit (Medium)	10000	500



TARIFF B: RURAl-continued

		RECOMMENDED	
SINO	DESCRIPTION OF BUSINESS	REGISTRATION N	RENEWAL N
220.	Phone/Network/ Communication Business outfit (Small)	5,000	2,500
221.	Bottled/Sachet water (Wholesale)	10,000	5,000
222.	Bottled/Sachet water (retailers)	2,000	1,000
223.	Private Cable IV dealers	30,000	15,000
224.	Private Cable Radio Stations	100,000	50,000
225.	Private Cable IV /RadioStations	500,000	250000
226.	Private Airlines Booking Office (Big)	50,000	25,000
208	Water Boreholes (1-4 channels) .	40,000	20000
209.	Carwash (Small)	2,000	1,000
210.	Bush Bar (Large)	30,000	
211.	Bush Bar (Medium)	20,000	
212.	BushBar (Small)	10,000	
	Bridals/Rentals Services etc. (Big)	20,000	
	Bridal/Rental Services etc (Small)	10,000	
215.	Sales of other Clothes (agbada €tc)	4,000	
216.	Hiring of equipment (heavy duty)	30,000	
	Hiring of other equipment	10,000	
	Phone/Network/Communication Business outlit (Large)	50,000	
219.	Phone/Network/ Communication Business outfit (Medium)	30,000	
220	. Phone/Network/ Communication Business outfit (Small)	20,000	10,000
	Bottled/Sachet water (retailers)	2,000	
	Private Cable TV dealers	30,000	
	Private Cable Radio Stations	100000	
	Private Cable IV/Radio Stations	500,000	
	Private Airlines Booking Office (Big)	501000	
	Private Airlines Booking Office (Small)	30,000	
227.	Sales of Plastic materials (Big)	5,000	
228.	Sales of Plastic Materials_ (Small)	3,000	
229.	Foodstuff shop sales in bags (Large)	5,000	2,500

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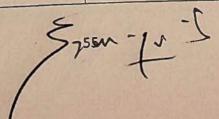
TARIFF B: RURAL- continued

		RECOMMENDED	
S/NO	DESCRIPTION OF BUSINESS	REGISTRATION RENEW	
		N	N
231.	Foodstuff/plastic (Big)	4,000	2,000
232.	Foodstuff/plastic (Small)	2,000	1,000
233.	Consultancy service office (Big)	20,000	10,000
234.	Consultancy service office (Medium)	10,000	5,000
235.	Consultancy service office (Small)	5,000	2500
236.	Warehouse/Storage Stall (Large)	50,000	25,000
237.	Warehouse/Storage Stall (Medium)	30,000	15,000
238.	Warehouse/Storage Stall (Small)	15,000	7500
239.	Glass shop/Workshop (Big)	20,000	10,000
240.	Glass shop/Workshop (Small)	10,000	5,000
241	Gift Shop (Big)	10,000	5000
242.	Gift Shop (Small)	5,000	2,500
243.	Amusement Park (Big)	50,000	25000
244.	Amusement Park (Small)	50,000	25,000
245.	Casket Showroom	30,000	15,000
246	Fairly used Car dealers	30,000	15,000
247.	RoofingSheet Industry	200,000	100,000

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ECONOMIC (INDUSTRIAL) DEVELOPMENT LEVY

S/N	ITEM	UNIT	PROPOSED RATE (19)
1	Finished Livestock feeds (Poultry)	Per 25 kg bag	25.00
2	Finished Livestock feeds (Piggery)	Per 25 kg bag	25.00
3	Finished Livestock feeds (Others)	Per 25 kg bag	25.00
а	Hay; dried grasses legumes dried for and bailed feed	Per Metric Ton	2,500.00
b	Haylage; Hay which is stored "wet" and fermented	Per Metric Ton	2,500.00
С	Bailage; Large wrapped bales of hay stored "wet" and fermented	Per Metric Ton	2,500.00
d	Shelled corn: Dry whole kernel corn	Per Metric Ton	2,500.00
е	Shelled corn and other cereals	Per Metric Ton	2,500.00
1	Burnt Bricks and other ceramic products	Per Metric Ton	2,500.00
5	Paper and paper products (from pulp and other recycled materials)	Per Metric Ton	2,500.00
5	Other stationeries products	Per Metric Ton	2,500.00
7	Biro Pens	Per Metric Ton	2,500.00
3	Finished electronic products		
а	Calculators and other adding machines (Excluding computer units)	Per Unit	50.00
b	Computer units including lap top computers	Per Unit	300.00
С	Electric power generators (less than 5HP)	Per Unit	50.00
d	Electric power generators (5HP – 25HP)	Per Unit	100.00
е	Electric power generators (25HP – 100HP)	Per Unit	300.00
f	Electric power generators (above 100HP	Per Unit	1,000.00
g	Printers and photocopiers (non industrial)	Per Unit	300.00
h	Printers and photocopiers (industrial)	Per Unit	300.00
i	Electric power cables	Per Unit	300.00



j	Electric power transformers	Per Unit	300.00
k	Concrete electric power distribution poles (high tension)	Per Unit	300.00
I	Concrete electric power distribution poles (low tension)	Per Unit	300.00
m	Air conditioners	Per Unit	300.00
n	Refrigerators	Per Unit	300.00
0	Gas cookers	Per Unit	300.00
р	Plastic water pipes and hoses	Per roll	300.00
q	Plastic water tanks	Per Unit	300.00
r	Plastic cans	Per Unit	300.00
	Agro Processing Plants		
а	Rubber Processing / Production		
i	Small scale plants	Annual Flat fee / Metric Ton of crumb / Latex & other similar derivatives	700,000.00 /1,000.00
ii	Medium scale plants	Annual Flat fee / Metric Ton of crump / Latex & other similar derivatives	500,000.00 /1,000.00
iii	Large scale plants	Annual Flat fee / Metric Ton of crump / Latex & other similar derivatives	300,000.00 /1,000.00
b	Palm Produce		
i	Small scale plants	Annual Flat fee	700,000
ii	Medium scale plants	Annual Flat fee	500,000
iii	Large scale plants	Annual Flat fee	300,000
iv	Palm Fresh Fruit Bunches (PFFB)	Metric Ton	150.00
V	Palm Kernel	Metric Ton .	100.00
- 17	Palm Kernel Shell	Metric Ton	50.00

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С	Rice Processing		
i	Small scale plants	Annual Flat fee / 100kg Bag	700,000.00 / 150.00
ii	Medium scale plants	Annual Flat fee / 100kg Bag	500,000.00 / 150.00
iii	Large scale plants	Annual Flat fee / 100kg Bag	300,000.00 / 150.00
d	Fruit Processing		
i	Small scale plants	Annual Flat fee	700,000.00
ii	Medium scale plants	Annual Flat fee	500,000.00
ili	Large scale plants	Annual Flat fee	300,000.00
е	Cocoa		
i	Small scale plants	Annual Flat fee / 100kg Bag	700,000.00 / 150.00
ii	Medium scale plants	Annual Flat fee / 100kg Bag	500,000.00 / 150.00
iii	Large scale plants	Annual Flat fee / 100kg Bag	300,000.00 / 150.00
f	Cassava Processing		
i	Small scale plants	Annual Flat fee / 100kg Bag	700,000.00 / 50.00
ii	Medium scale plants	Annual Flat fee / 100kg Bag	500,000.00 / 50.00
iii	Large scale plants	Annual Flat fee / 100kg Bag	300,000.00 / 50.00
g	Yam / Cocoa Yam		
i	Small scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 50.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 50.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 50.00

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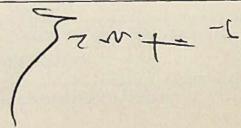
h	Banana / Plantain	Zinge Telephon	
i	Small scale plants / processing / Marketers	Annual Flat fee / Bunch .	700,000.00 / 50.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / Bunch	500,000.00 / 50.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / Bunch	300,000.00 / 50.00
1	Sugar Cane		
i	Small scale plants / processing / Marketers	Annual Flat fee / Bundle of 24 Canes	700,000.00 / 200.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / Bundle of 24 Canes	500,000.00 / 150.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / Bundle of 24 Canes	300,000.00 / 100.00
k	Soya Beans		
i	Small scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 200.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 150.00
iii	Large scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 100.00
- 1	Sesame Seeds, Sorghum / Millet		
i	Small scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 200.00
ii	Medium scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 200.00
iii	Large scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 200.00
1	Cashew / Cashew Nut		
i	Small scale plants / processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 2,000.00
ii	Medium scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 2,000.00
	TO DESCRIPTION OF THE PROPERTY		

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iii	Large scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 2,000.00
m	Coffee		
i	Small scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 2,000.00
ii	Medium scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 2,000.00
iii	Large scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 2,000.00
0	Gum Arabic		
i	Small scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 2,000.00
ii	Medium scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 2,000.00
ill	Large scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 2,000.00
р	Pepper and Other Spices		REAL THREE TO BE
i	Small scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	700,000.00 / 200.00
ii	Medium scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	500,000.00 / 200.00
iii	Large scale plants/ processing / Marketers	Annual Flat fee / 100kg Bag	300,000.00 / 200.00
10	Scrap Items		
a	Recycling plants (small)	Annual Flat fee	700,000.00
b	Recycling plants (medium)	Annual Flat fee	500,000.00
С	Recycling plants (large)	Annual Flat fee	300,000.00
d	Scrap clearance fee for business premises	Monthly Levy	200.00
e	Daily tariff for second hand vehicle parts	Monthly Levy	100.00
Start .			1

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	f	Annual Certification fees for scrap dealers	Monthly / Annual Levy	5,000.00 / 60,000.00
	g	Daily scrap loading tariff (pick-ups and Dyana)	One off Loading	1,000.00
	h	Daily scrap loading tariff (small trucks and lorries)	One off Loading	2,000.00
	i	Daily scrap loading tariff (trailers)	One off Loading	3,000.00
11		Water Cane		
	i	Small scale plants / processing / Marketers	Annual Flat fee / 50kg Bundle	700,000.00 / 200.00
	ii	Medium scale plants / processing / Marketers	Annual Flat fee / 50kg Bundle	500,000.00 / 200.00
	iii	Large scale plants / processing / Marketers	Annual Flat fee / 50kg Bundle	300,000.00 / 200.00



6.44. Stamp Duties Office, Ministry of Justice

S/N	Type of Instrument	Stamp Duties Act 2004 Rate
	Guarantor's forms, Scholarship Bond, Saaled Agreement, Partnership Agreement, Guarantee of Bank Facilities, Trust Deeds, Memorandum, Articles of Association, Admission Form in French, Articles of Clerkship, Trustee, Fidelity Bond, Sealed Declaration, Protest on Bill of Exchange, Maturity Claim, Forms for Insurance Company, Memorandum of Report, Deed of Appointment, Ordinary Receipts, Protest of Will, Dividend Warrants, Proxy Cards	N500 for original copy and N50 per counterpart
2	Ordinary or Open Agreement underhand Articles	N500 for original copy and N50 for extra copy
3	Appointment of Trustee or of Attorney	N500 for original copy and N50 for extra copy
4	Affidavit Affirmation, Statutory Declaration, Agreement (Memo) of Handwritten) Ordinary	N500 for original copy and N50 for extra copy
5	Oath and other affiliate bodies relating to above	N500 for original copy and N50 for extra copy
6	Certificate of Occupancy, Partnership	N1000 for original copy and N50 for extra copy
7	Will	N500 for original copy and N50 for extra copy
8	Notaries Act	N500 for original copy and N50 for extra copy
9	Bank Cheque Per leaflet	N1.00 per leaflet (Premium)
10	Letter or Power of Attorney (Revocable/Not Land Related)	N500 for original copy and N50 for extra copy

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В	ADVALOREM CHARGES ADVALOREM CHARGES	Stamp Duties Act 2004 Rate	%	LFN Third Schedule
1	Insurance Policy/Policies	N1.50k on every N2000	0.075%	S8 - 50
2	Share Capital and Share Capital Increase (TCC Required)	N1.50k on every N200	0.75%	S8 - 45
3	Mortgage or Insurance and or Debentures In-denture and their up stamping equitable Mortgage (e g Deposit)	Debenture 75k on every N200; L Mortgage 75k on every N200	Debenture: 0.375% L. Mortgage 0.375%	S8 - 49
4	Bill of Sale	75k on every N50	1.5%	S8 - 43 & 45
5	Assignment from Bank (Amount written on top corner) Discharge (from Insurance Company) Indemnity or lease of Mortgage	75k on every N50 on Transfer 75k on every N200 on mortgage	1.5% 0.375%	S8 - 42 & 49
6	Discharge or release	15k on every N200	0.075%	S8 - 50
7	Loan Capital/Agreement	25k on every N200	0.125%	S8 - 34
8	Surrender, Bills of Exchange	5k on every N50	0.1%	S8 - 42
9	Promissory notes of ordinary documents/I.O.U	5k on every NS0	0.1%	S8 - 41 & 42
10	Lease agreement on plant and Machinery	39k on every N50	0.78%	S8 - 47
11	Goodwill Debenture, Settlements		0.375%	S8 - 52
12	Contract Agreeement	N2.00 on every N200	1%	See S8 of STD Act
13	Deeds of Assignment, Confirmation	75k on every N50	1.5%	S8 - 46
14	Gifts (Land)	75k on every N50	1.5%	See 63 of STD Act
15	Deeds on Conveyance or Transfer on sale of property	75k on every N50	1.5%	S8 - 46

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16	Lease Agreement or rent	0-7 years 39k on	0-1Yr: 0.78%	S8- 47
3	agreement	every N50		
	I If the term is less	1-7 Years 39k on	1-7yrw: 0.78%	
	than one year	every N50		
	ii. 1-7 Years	7-21 years N1.50 on	7-21yrs: 3%	
	iii. 7-21 years	every N50		
	iv. 21 Year to 99 years	21 years above N6		
		on every N100	Above 21yrs:	
			6%	
17	Marketable securities	45k on every N20	2.25%	S8- 49
	transferable by delivery			
18	Contract notes	16k on every N200	0.08%	S8- 45
19	Settlement of any instrument	75k on every N200	0.375%	S8- 52
20	Appraisement or Valuation of	N3.00 on every	1.5%	S8- 41
	Property	N200		
21	Bonds (See Mortgage)	75k on every N200	0.375%	S8- 44
21	(00000000000000000000000000000000000000		0.51570	
22	Power of Attorney	75k on every N50	1.5%	S8- 46
	(Irrevocable/Land Related)			
C	NON-CHARGEABLE			
	INSTRUMENTS			
1	Transfer of Shares (Government	Free	N/A	
	or Legislative Stock)			
2	Shipping Agreement	Free	N/A	
			27/4	
3	Documents from Ministries and	Free	N/A	
	Parastatals (letter from Legal		Various de la constante de la	
	Adviser of the Ministry of			
	Parastatals required			
		5		

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6.45. Development Control Agency

6.46 Traffic Management Agency

6.47. Cross River State Waterfront Infrastructure Maintenance Agency

S/N	Services rendered to the	Schedule of Levies / Fees / Dues (N)			
	public	Unit	Approved Charges		
a	Development fee on Sand, Dr	edged Sand, Gravel & Laterite			
1	Trucks built on 4-6 tires	trip	1,000		
2	Trucks built on 8-10 tires	trip	2,000		
3	Trucks built on 12 tires & above	trip	3,000		
b	Dredging Permit Fees - Category A Fees (for dredging firms)				
1	Application fee	Per annum	100,000		
2	Consent fee for Hopper Dredge	Per annum	10,000,000		
3	Cutter Suction Dredge (24" – 30")	Per annum	10,000,000		
4	Cutter Suction Dredge (17" – 23")	Per annum	3,000,000		
5	Cutter Suction Dredge (10" - 16")	Per annum	1,500,000		
С	Dredging Permit Fees Category	B Fees (for sand sellers of			
1	Application fee	N/A	50,000		
2	Consent fee	Per annum	1,000,000		
d	Dredging Permit Fees Category	C (for manual dredging)			
1	Application fee	N/A	50,000		

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e	Penalties - WIMA	
1	Penalty for erecting illegal structures along waterfronts & embankments	N / A 500,000
2	Penalty for illegal encroachments on waterfronts & embankments	N / A 200,000
3	Corporate entities in contravention of any section of the law	N / A 2,500,000

6.48. Cross River State Inland Waterways Agency

S/N	DESCRIPTION	SCHEDULE OF LEVIES / FEES / DUES (N)	
		UNIT	RECOMMENDED
1	BOAT LICENSING - CIWA		
А	Fiberglass boat with outboard engine below 45HP	Per boat	5,000
В	Fiberglass boat with outboard engine between 46HP and 125HP	Per boat	8,000
С	Wooden boat without outboard engine	Per boat	1,500
D	Wooden boat with outboard engine of 45HP and below	Per boat	2,500
E	Wooden boat with outboard engine between 46 and 125HP	Per boat	2,500
F	Wooden boat with outboard engine of between 126HP and 250HP	Per boat	2,500
G	All Vessels with outboard engines above 250HP	Per boat	50,000
2	VESSEL LOADING PERMIT - CIWA		
A	10 – 20 meter vessel	Per day	7,500
В	21 – 30 meter vessel	Per day	15,000
С	31 – 40 meter vessel	Per day	25,000
D	Above 41 meter vessel	Per day	35,000
3	VESSEL LANDING PERMIT - CIWA		
A	10 – 20 meter vessel	Per day	7,500
В	21 – 30 meter vessel	Per day	15,000
С	31 – 40 meter vessel	Per day	25,000
D	Above 41 meter vessel	Per day	35,000
4	EXAMINATION FEES	<u></u>	5,000
5	CERTIFICATION FEES		BALLET THE SE
A	10 – 20 meter vessel		10,000

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В	21 – 30 meter vessel		20,000
С	31 – 40 meter vessel		30,000
D	Above 41 meter vessel		100,000
6	RE - CERTIFICATION FEES (for vessels that have been dormant for up to 6 months)		50,000
7	OPERATOR'S LICENSE		50,000
8	VESSEL SURVEY FEES (pre & post)		
Α	10 – 20 meter vessel		10,000
В	21 – 30 meter vessel		20,000
С	31 – 40 meter vessel		30,000
D	Above 41 meter vessel		100,000
9	GUIDE / TOUR DUES	Daily	10,000
10	PROCESSING FEE FOR WATERFRONT LAND ALLOCATION	/ M ²	25,000

6.49. CROSS RIVER STATE INFRASTRUCTURE SAFETY REGULATORY AGENCY

0.43.	CROSS RIVER STATE IN TRASTROCTORE STREET TRACE	CE A ID TORIE
SIN	INFRASTRUCTURE	TARIFF
1.	Permit fee for Masts/Towers (Telecom Operators)	N1,000,000 per Mast/Tower
2.	Permit fees for Mast/Towers(others)	N650,000
3.	Permit fee for V-sat	N250,000
4.	Permit fee for Rooftop transmission single poles	N100,000.00
5.	Annual renewal fee for other Mast/Towers (10% of the permit fee)	N100,000.00
6.	Annual renewal fee for telecommunications operators' Mast/Towers (10% of the fee)	N65,000.00
7.	Annual renewal fees for V-Sat and Rooftop Poles (10% of	Tospootivoty
8.	Tenement Rate (Collected on behalf of relevant Local	NAME OF TAXABLE PARTY.
9.	Pollution charge (Collected on behalf of Cross River State Ministry of Environment for this specific Sector)	120,000 per Mast/Site/ Annum
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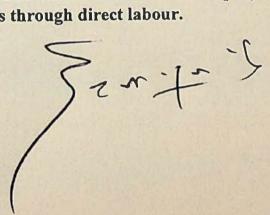
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10.	Environmental sanitation Charge (Collected on behalf of relevant local Government Councils for this specific Sector)	120,000 per Mast/Site/ Annum
11.		N120,000 per Mast/Site/ Annum
12.	Right of Way Permit fee (Fiber Optic Cable)	N5,000 per meter
13.	Right of Way Permit Fee (Fiber Optic Cable)	N 10,000 per meter
14.	Payment of Reinstatement of Road surface after	Asphalt N8,000
1.4.	cutting/Excavation for fiber optic works (per meter)	Concrete N6,000 Paving Stone N5,000
		Lawn N5,000
		Thrust-boring N5,000
		Bridge attachment N3,000
		Soft soil N3,000
15.	Payment of Reinstatement of Road surface after cutting/Excavation for Oil and Gas or Water Pipeline (per meter)	N10,000 per meter
16.	Duct Lease	N2,500 per meter
17.	Annual renewal of Right of Way Permit for fiber optic cables and gas pipelines	N10,000.00
18.	Right of Way Permit Fee for Power Distribution Cables (Surface/Aerial)	N2,000 per span
19.	Right of Way Permit Fee for Power Distribution Cables (underground)	
20.	Annual Inspection of Infrastructure for Power Distribution Cables (Surface/Aerial & Underground Etc.)	N150 per meter
21.	Restoration of Road Surface after excavation for	Asphalt N8,000
	underground power cables	Concrete N6,000
		Paving Stone N5,000
		Lawn N5,000
		Thrust-boring N5,000
		Bridge attachment N3,000
		Soft soil N3,000

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22.	Right of Way permit fee for Power Distribution	N50,000 per item
	appurtenances (transformers, feeder pillars, Etc.) sited on	
	Cross River State Right of Way	
23.	Permit for Electric pole erection	N2,000 per pole
24.	Application/ Site verification fee for any permit	N100,000.00
25.	Annual Renewal for Right of Way permit fee for Power	N2,5000,000.00
	Distribution appurtenances (transformers, feeder pillars,	
	Etc.) sited on Cross River State Right of Way	
26.	Penalty for non-payment of Application fees/charges	N2,5000,000.00
27.	Penalty for general non-compliance with existing laws,	N100,000.00 per day for
File	rules and regulations with regards to technical standard,	each day of infringement
	approved drawings and Specifications and other processes	continues
	and/or procedures stipulated by the Agency	
28.	Regularization of existing infrastructure	Tariff to be onetime
12.00		payment based on the
		number of infrastructures

N/B: Items No. 19, 20, 21, 22 and 23 excludes donor assisted projects and Government interventions through direct labour.



7.0 APPLICABLE FEES AND CHARGES FOR SERVICES BY SPECIFIC LOCAL GOVERNMENT COUNCILS IN THE STATE

(In line with the Communique issued at the end of the 1-day stakeholders meeting on the review and harmonization of Local Government Council Revenues in Cross River State held at the Exhibition Hall, Tinapa Hotel and Resort, Calabar on Wednesday the 27th March, 2019)

Abi Local Government Council

HARMONISED TAX SCHEDULE FOR YALA LOCAL GOVERNIMENT COUNCIL		10	LGA CODE: 1010001806	
CODES	REVENUE ITEM	NATURE OF	COLLECTION	RATE
		REVENUE	PERIOD	(N)
103000	SHOP & KIOSK;			
103097	SHOP; LARGE(A)	LEVY	YEARLY	10,000.00
103097	MEDIUM (B)	LEVY	YEARLY	5,000.00
103097	SMALL (C)	LEVY	YEARLY	1,000 - 3,000
103097	KIOSK	LEVY	YEARLY	1,000 - 3,000
103097	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000 - 3,000
103020	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	1,000 - 3,000
103000	ON AND OFF LIQUOR LICENCE FEES;			
103010	WHOLESALE	LEVY	YEARLY	3,000.00
103010	RETAIL	LEVY	YEARLY	1,000.00
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	15,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	200.00
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100.00
103000	MERRIMENT AND ROAD CLOSURE FOR	ENTERTAINMEN	T	
103032	NOISE CONTROL FEES	FEES	PER EVENT	2,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	2,000.00

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103000	FOOD LICENCE PERMIT(FOR RESTAURA SOLD)	NT, BAKERIES, AN	ND OTHER PLACES WI	HERE FOOD IS
103054	RESTAURANT: LARGE	FEES	YEARLY	3,000.00
103054	MEDIUM	FEES	YEARLY	2,000.00
103054	SMALL	FEES	YEARLY	500.00
103054	FAST FOODS	FEES	YEARLY	5,000.00
103055	BAKERY LICENCE FEE	FEES	YEARLY	3,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	100.00
103000	MARRIAGE BIRTH AND DEATH REGISTRA	ATION		
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500.00
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	100.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000	NAMING OF STREET REGISTRATION			
103037	HONORARY	FEES	LUMP SUM	10,000.00
103037	ON DEMAND	FEES	LUMP SUM	150,000.00
103000	MARKETS; (FOR PIVATELY BUILT MARKETO COUNCIL)	T STORES 20% O	F RENT PAID BY OCCU	PIERS IS PAID
103043	LOCKED UP STALLS	FEES	YEARLY	12,000.00
103030	BLOCK STALLS	FEES	YEARLY	6,000.00
103030	SHEDS	FEES	YEARLY	3,000.00
103043	MARKET HAWKERS	FEES	YEARLY	1,000 - 2,000
103030	MARKET TOLLS	FEES	DAILY	20.00
103019	SANITATION	FEES	DAILY	10.00
				NAME OF THE OWNER.

103008 CG sh 103008 N	NTRANCE FEES (GATE) For All ommercial Vehicles only COMMISSION (All commissions to be hared 60% to Council and 40% to IURTW): TRAILER ORRIES	FEES FEES	PER ENTRANCE PER TRUCK PER LORRY	50.00 12,000.00 6,000.00
103008 CC SH N 103008 LC 103008 B	ommercial Vehicles only COMMISSION (All commissions to be hared 60% to Council and 40% to IURTW): TRAILER ORRIES	FEES	PER TRUCK	12,000.00
103008 LO	COMMISSION (All commissions to be hared 60% to Council and 40% to IURTW): TRAILER ORRIES	FEES	PER TRUCK	12,000.00
103008 N 103008 L0	hared 60% to Council and 40% to IURTW): TRAILER ORRIES			
103008 N 103008 LG 103008 B	ORRIES			
103008 L0	ORRIES			
103008 B		FEES	PER LORRY	6,000.00
103008 B		FEES	PER LORRY	6,000.00
	USES			A DAVID NAME OF THE OWNER, THE OW
	USES			
103008		FEES	PER BUS	2,000.00
103000	TAXI	FEES	PER TAXI	1,000.00
10	OAD FEES(formerly			
Commence of the contract of th	laulage):TRAILERS	FEES	PER TRAILER	10,000 - 6,000
103008 L0	ORRIES	FEES	PER LORRY	500 - 3,000
103008 B	USES	FEES	PER BUS	1,000.00
			PER TAXI	500.00
103008	TAXI	FEES	PERTANI	
103008 C	YCLIST DAILY FEE	FEES	DAILY	50.00
103000 D	DOMESTIC ANIMAL LICENCE			
		FEES	YEARLY	500.00
103004 D	OOG LICENCE	FEES	TEARCI	

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103000	SIGN BOARD (SIGNAGE) AND ADVERT	PERMIT		
103088	DIRECTIONAL SIGN BOARD	FEES	YEARLY	1,000 -10,000
103088	BILL BOARDS AND EYE CATCHER	FEES	YEARLY	1,000 -10,000
103088	TRADE FAIREXHIBITION FEES	FEES	PER EVENT	1,000 -10,000
103088	BANNERS (COMMERCIAL ONLY)	FEES	PER EVENT	1,000.00
NEW WILLIAM STATE	TENEMENT RATE		a mangan Santahan ang	
102000				
	VALUE OF PROPERTY: (COMMERCIAL H	IOUSES ONLY)		
102001	N1 - N5M	LEVY	YEARLY	500.00
102001	N5M - N10M	LEVY	YEARLY	1,000.00
102001	N10M - N20	LEVY	YEARLY	1,500.00
102001	ABOVE N20M	LEVY	YEARLY	2,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102000	BASIC TRANSMISSION SERVICE (BTS TE	NEMENT)		
102001	CATEGORY A	LEVY	YEARLY	1,500,000
102001	CATEGORY B	LEVY	YEARLY	80,000
102001	CATEGORY C	LEVY	YEARLY	60,000
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
4				
103000	CUSTOMARY RIGHT OF OCCUPANCY			
				50,000 -
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	20,000
			LUBAD CUBA	100,000 - 50,000
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	
			LUIA AD CUIDA	10,000,000 -
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	

Akamkpa Local Government Council

HARMONIZED TAX SCHEDULE FOR AKAMKPA LOCAL GOVERNMENT AREA		LGA CODE: 101000206		
AKAMKPA PREFIX CODE FOR BANK REMITANCES - 02	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	TAX RATES
103000	SHOP & KIOSK;	Parameter seasons.		
02 - 103097	SHOP; VERY LARGE	LEVY	VEADIV	F0 000 00
			YEARLY	50,000.00
103097	LARGE	LEVY	YEARLY	40,000.00
103097	MEDIUM	LEVY	YEARLY	5,000.00
103097	SMALL	LEVY	YEARLY	3,000.00
103097	VERY SMALL	LEVY	YEARLY	1,000.00
103020	KIOSK	LEVY	YEARLY	1,000.00
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000.00
103097	WORKSHOP FOR ARTISANS	LEVY	YEARLY	1,000.00
103000	ON AND OFF LIQUOR FEES, PALM	WINE TAPPER /SEL	LER	
02 - 103011	REGISTRATION FEES	LEVY	YEARLY	500
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	1,000 - 2,000
103010	ON LICENCE: LARGE	LEVY	YEARLY	2,000 - 3,000
103010	MEDIUM	LEVY	YEARLY	1,000 - 2,000
103010	SMALL	LEVY	YEARLY	2,000.00
103010	OFF LICENCE: LARGE	LEVY	YEARLY	3,000.00
103010	MEDIUM	LEVY	YEARLY	10,000
	SMALL	LEVY	YEARLY	5,000.00
103010	CIGARATE LICENCE FEES -	LEVY	YEARLY	
103013	RETAIL	LEVY	YEARLY	1,000.00

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	103030	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	
	103099	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,500.00
103000		NAMING OF STREET REGISTRATI	ON		
103000	103034	NAMING OF STREET REGISTRATI	ON FEES	LUMP SUM	N/A*

103000	A TOTAL	MARKETS;			
	103020	LOCKED UP STALLS ; SINGLE	FEES	YEARLY	1,000.00
	103020	DOUBLE	FEES	YEARLY	2,000.00
	103020	SPECIAL LOCK UP	FEES	YEARLY	3,000.00
	103007	SHEDS; OPEN SHEDS SINGLE	FEES	YEARLY	2,000-1,000
	103007	MARKET HAWKERS	FEES	YEARLY	1,000 - 3,000
	103020	MARKET TOLLS	FEES	DAILY	50
	103019	SANITATION (RURAL)	FEES	MONTHLY	50
	103013				
	103013				
103000	103013	MOTOR PARKS;			
103000	103008		FEES	PER ENTRANCE	200
103000		MOTOR PARKS;	FEES FEES		200
103000	103008	MOTOR PARKS; GATE FEE: TRUCKS / TRAILERS		ENTRANCE PER	
103000	103008	MOTOR PARKS; GATE FEE: TRUCKS / TRAILERS LORRIES	FEES	PER ENTRANCE PER	200

103000		ABATTOIR AND SLAUGHTER			
	103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	20,000.00
	103017	COW SLAUGHTER	FEES	PER HEAD	300
	103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	200
103000		MERRIMENT AND ROAD CLOSURE	FOR ENTERTAI	NMENT	
	103032	NOISE CONTROL FEES	FEES	PER EVENT	N/A*
	103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	N/A*
	103099	HIRING OF COUNCIL HALL	FEES	PER EVENT	20,000.00
	103099	HIRING OF COUNCIL OPEN PAVILION	FEES	PER EVENT	10,000.00
103000		FOOD LICENCE PERMIT (FOR RESTA	IS SOLD	RIES AND OTHER PLACE	E WHERE FOOD
	103054	RESTAURANT: LARGE	FEES	YEARLY	5,000.00
	103054	MEDIUM	FEES	YEARLY	7,000.00
	103054	SMALL	FEES	YEARLY	2,000.00
	103054	FAST FOODS	FEES	YEARLY	30,000.00
	103054	BAKERY LICENCE FEE	FEES	YEARLY	30,000.00
103000		RADIO & TV LICENCE FEES			
	103037	RADIO & TV	FEES	YEARLY	N/A*
	103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	N/A*
103000		MARRIAGE BIRTH AND DEATH REG	ISTRATION		
	103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	1,000.00
	103044	BURIAL GROUND PERMIT	FEES	PER BODY	N/A*
	103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	12,000.00
	103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	N/A*

103008	CARS	FEES	PER ENTRANCE	100
103008	LOADING FEES (FORMERLY LANDING FEES)	FEES	DAILY	10% of vehicle load
103008	LOADING FEES (FORMERLY HAULAGE, TRAILERS, BUSES, CARS ETC)	FEES	DAILY	500 - 2,000
103008	DAILY PARKING FEE (TRAILERS, SHORT TRUCKS)	FEES	DAILY	100 - 200
103008	CYCLIST DAILY FEE	FEES	DAILY	50
103008	LICENCING AND OPERATION OF PRIVATE PARKS	LEVY	YEARLY	100,000.00
103008	NATIONAL COVERAGE	LEVY	YEARLY	5,000 - 10,000
103008	WRONG PARKING CHARGES (TRAILERS, TRUCKS)	FINE	PER DEFAULT	20,000.00
103008	FINE FOR NON USE /PARTIAL USE OF TARPAULIN (TRAILERS, TRUCKS)	FINE	PER DEFAULT	20,000.00

103000		DOMESTIC ANIMAL LICENCE			
10	3004	DOG LICENCE	FEES	YEARLY	N/A*
10	3041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	3,000.00
		THE SAME WINES IN	ARROW AN	UD CART EFFS	
103000	A PARKET	BICYCLE, TRUCK, CANOE, WHEEL BA	KKOW AI	TO CART FELS	
10	3005	CART (COMMERCIAL ONLY) FEES	FEES	YEARLY	N/A*
10	3003	BICYCLE LICENCE	LEVY	YEARLY	200
10	3005	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	N/A*
		THE THE PART OF TH	LEVY	YEARLY	N/A*
10	3005	CANOE LICENCE FEES			

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103000		SIGN BOARD (SIGNAGE) AND ADV	ERT PERMIT		
	103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	N/A*
	103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	N/A*
	103088	TRADE FAIR EXHIBITION FEES	LEVY	PER MONTH	N/A*
400014		TENEMENT RATE			
102014		VALUE OF PROPERTY:			
	102001	N1 - N5M	LEVY	YEARLY	500 (ON %)
	102001	N5M - N10M	LEVY	YEARLY	1,500.00
	102001	N10M - N20	LEVY	YEARLY	2,000.00
	102001	ABOVE N20M	LEVY	YEARLY	2,500.00
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102015	- Theres	BASE TRANSMISSION SERVICE			
		BTS TENEMENT:			
	102001	CATEGORY A	LEVY	YEARLY	1,500,000
	102001	CATEGORY B	LEVY	YEARLY	80,000
	102001	CATEGORY C	LEVY	YEARLY	60,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
102016		CUSTOMARY RIGHT OF OCCUPAN	CY	: Explanation	
		CATEGORY A - 1,000sqm and		TO STATE OF THE ST	
	103091	below	LEVY	LUMP SUM	50 ,000 - 20,000
	103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
	103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
	103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000

***	GENERAL RATE TICKET		は続きた		500
		4	AF -1 -	5	
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Akpabuyo Local Government Council

	SCHEDULE FOR AKPABUYO ERNMENT GOUNCIL		LGA CODE: 101000	306
AKPABUYO PREFIX CODE FOR BANK REMITANCES - 03	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATES(⊞)
103000	SHOP & KIOSK;			
103097	SHOP; VERY LARGE	LEVY	YEARLY	30,000-50,000
103097	LARGE	LEVY	YEARLY	20,000-30000
103097	MEDIUM	LEVY	YEARLY	10,000-20,000
103097	SMALL	LEVY	YEARLY	1,000-10,000
103097	VERY SMALL	LEVY	YEARLY	500-1,000
103020	KIOSK	LEVY	YEARLY	1,000-2,000
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	3000-5,000
103097	WORKSHOP FOR ARTISANS	LEVY	YEARLY	3,000-5,000
	The same of the sa			
.03000	ON AND OFF LIQUOR FEES; PA	ALM WINE TAPPE	R /SELLER	
103011	REGISTRATION FEES	LEVY	YEARLY	2,000
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	2,000
103010	ON LICENCE: LARGE	LEVY	YEARLY	2,000
103010	MEDIUM	LEVY	YEARLY	2,000
103010	SMALL	LEVY	YEARLY	2,000
103010	OFF LICENCE: LARGE	LEVY	YEARLY	2,000
103010	MEDIUM	LEVY	YEARLY	2,000
103010	SMALL	LEVY	YEARLY	2,000

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103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY	2,000
103013	RETAIL	LEVY	YEARLY	2,000
103000	ABATTOIR AND SLAUGHTER			
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	MONTHLY	10,000
103017	COW SLAUGHTER	FEES	PER HEAD	200
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100
103000	MERRIMENT AND ROAD CLO	SURE FOR ENTER	TAINMENT	THE RESERVE
103032	NOISE CONTROL FEES	FEES	PER EVENT	2,000
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5,000
103000	FOOD LICENCE PERMIT(FOR FOOD IS SOLD	RESTAURANT, BA	KERIES, AND OTHER	R PLACES WHERE
103054	RESTAURANT: LARGE	FEES	YEARLY	3,000
103054	RESTAURANT MEDIUM	FEES	YEARLY	2,000
103054	RESTAURANT SMALL	FEES	YEARLY	1,000
103054	FAST FOODS	FEES	YEARLY	10,000
103054	BAKERY LICENCE FEE	FEES	YEARLY	5,000
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	100
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	100

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103000	MARRIAGE BIRTH AND DEAT	H REGISTRATION	N. C. T. T. C. T. S. C. T. C.	
			DED	
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500
103044		FEES	PER BODY	10,000
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5000
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500
103099	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1000
103030	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	5,000
103000	NAMING OF STREET REGISTE	RATION		
103037	HONORARY	FEES	LUMP SUM	5,000
	ON DEMAND	FEES	LUMP SUM	500,000
103037	ON DEIVIAND	PEES	LOIVII SOIVI	300,000
103037	ON DEMAND	FEES	EOM SOM	300,000
103000	MARKETS;	FEES	EOMI SOM	300,000
		FEES	YEARLY	5,000
103000	MARKETS;			
103000 103020 103020	MARKETS; LOCKED UP STALLS	FEES	YEARLY	5,000
103000 103020 103020	MARKETS; LOCKED UP STALLS BLOCK STALLS	FEES FEES	YEARLY YEARLY	5,000 1,000
103000 103020 103020 103020	MARKETS; LOCKED UP STALLS BLOCK STALLS SHEDS	FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY DAILY	5,000 1,000 1,000 200-300 30
103000 103020 103020 103020 103007	MARKETS; LOCKED UP STALLS BLOCK STALLS SHEDS MARKET HAWKERS	FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY	5,000 1,000 1,000 200-300
103000 103020 103020 103020 103007	MARKETS; LOCKED UP STALLS BLOCK STALLS SHEDS MARKET HAWKERS MARKET TOLLS SANITATION	FEES FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY DAILY DAILY	5,000 1,000 1,000 200-300 30
103000 103020 103020 103020 103007	MARKETS; LOCKED UP STALLS BLOCK STALLS SHEDS MARKET HAWKERS MARKET TOLLS	FEES FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY DAILY DAILY	5,000 1,000 1,000 200-300 30 20
103000 103020 103020 103007 103007 103019	MARKETS; LOCKED UP STALLS BLOCK STALLS SHEDS MARKET HAWKERS MARKET TOLLS SANITATION	FEES FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY DAILY DAILY PER DAY	5,000 1,000 1,000 200-300 30 20
103000 103020 103020 103020 103007 103007 103019	MARKETS; LOCKED UP STALLS BLOCK STALLS SHEDS MARKET HAWKERS MARKET TOLLS SANITATION MOTOR PARKS ENTRANCE F	FEES FEES FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY DAILY DAILY PER DAY PER DAY	5,000 1,000 1,000 200-300 30 20 1,500 1,000
103000 103020 103020 103020 103007 103007 103019	MARKETS; LOCKED UP STALLS BLOCK STALLS SHEDS MARKET HAWKERS MARKET TOLLS SANITATION MOTOR PARKS ENTRANCE FOR TRUCKS / TRAILERS	FEES FEES FEES FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY DAILY DAILY PER DAY	5,000 1,000 1,000 200-300 30 20

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	103008	PICK UP	FEES	PER DAY	200
	103008	CARS	FEES	PER DAY	100
	103008	LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS.)	FEES	DAILY	
	103008	CYCLIST DAILY FEE	FEES	DAILY	50
	103008	NATIONAL DRIVERS EMBLEM	CHARGE	PER VEHICLE	5,500
	103008	OPERATION OF PRIVATE PARKS	LEVY	YEARLY	150,000
103000		DOMESTIC ANIMAL LICENCE			
	103004	DOG LICENCE	FEES	YEARLY	500
	103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	1,500
103000		BICYCLE, TRUCKS CANOE, WI	HEEL BARROW AND	CART FEES (COM	MERCIAL)
	103005	CART (COMMERCIAL ONLY) FEES	FEES	YEARLY	200
	103003	BICYCLE LICENCE	LEVY	YEARLY	150
	103005	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	200
	103005	CANOE LICENCE FEES	LEVY	YEARLY	200-500
103000		SIGN BOARD (SIGNAGE) AN	D ADVERT PERMIT		
	103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1000 - 5000
	103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	50,000
	103088	TRADE FAIR EXHIBITION FEES	LEVY	PER EVENT	10,000

		TENEMENT RATE	Government of		
102000		VALUE OF PROPERTY:			
	102001	N1 - N5M	LEVY	YEARLY	500
	102001	N5M - N10M	LEVY	YEARLY	1,000
	102001	N10M - N20	LEVY	YEARLY	1,500
	102001	ABOVE N20M	LEVY	YEARLY	2000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102000		BASIC TRANSMISSION SERV	ICE , BTS TENEM	ENT	
	102001	CATEGORY A	LEVY	YEARLY	1,500,000
	102001	CATEGORY B	LEVY	YEARLY	80,000
	102001	CATEGORY C	LEVY	YEARLY	60,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000		CUSTOMARY RIGHT OF OCC	CUPANCY		
	103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000
	103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
	103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
	103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000

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Bakassi Local Government Council

	CHEDULE FOR BAKASSI-LOCAL	LGA CODE; 101000406		
BAKASSI PREFIX CODE FOR BANK REMITANCES – 04	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(T)
103000	SHOP & KIOSK;			
103097	SHOP; LARGE	LEVY	YEARLY	3,000.00
103097	MEDIUM	LEVY	YEARLY	2,000.00
103097	SMALL	LEVY	YEARLY	1,000.00
103097	KIOSK	LEVY	YEARLY	2,000.00
103097	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	2,000.00
103020	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	2,000.00
103000	ON AND OFF LIQUOR FEES; P	ALM WINE TAPE	PER /SELLER	
103011	REGISTRATION FEES	LEVY	YEARLY	1,000.00
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	2,000.00
103010	ON LICENCE: LARGE	LEVY	YEARLY	10,000.00
103010	MEDIUM	LEVY	YEARLY	5,000.00
103010	SMALL	LEVY	YEARLY	3,000.00
103010	OFF LICENCE: LARGE	LEVY	YEARLY	10,000.00
103010	MEDIUM	LEVY	YEARLY	5,000.00
103010	SMALL	LEVY	YEARLY	5,000.00
103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY	3,000.00
103013	RETAIL	LEVY	YEARLY	2,000.00

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103000		ABATTOIR AND SLAUGHTER			
	103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	5,000.00
	103017	COW SLAUGHTER	FEES	PER HEAD	500.00
	103017	GOAT/SHEEP/PIGS/ SLAUGHTER	FEES	PER HEAD	200.00
103000		MERRIMENT AND ROAD CLO	SURE FOR EN	ITERTAINMENT	
	103032	NOISE CONTROL FEES	FEES	PER EVENT	5,000.00
	103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5,000.00
103000		FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD			
	103054	RESTAURANT: LARGE	FEES	YEARLY	10,000.00
	103054	MEDIUM	FEES	YEARLY	5,000.00
	103054	SMALL	FEES	YEARLY	3,000.00
	103054	FAST FOODS	FEES	YEARLY	10,000.00
	103054	BAKERY LICENCE FEE	FEES	YEARLY	5,000.00
103000		RADIO & TV LICENCE FEES			
	103037	RADIO & TV	FEES	YEARLY	200.00
	103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500.00
			U DECICEDAT	ION	
103000		MARRIAGE BIRTH AND DEAT	CHE HOLD STREET	PER CERTIFICATE	1,000.00
	103043	BIRTH REGISTRATION FEES	FEES		10,000.00
	103044	BURIAL GROUND PERMIT	FEES	PER BODY	15,000.00
	103030	MARRIAGE REGISTRATION	FEES	PER MARRIAGE	13,000.00

	ACTS FEES			
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	1,000.00
103099	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	15,000.00
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,500.00
103000	NAMING OF STREET REGISTR	ATION	***	
103037	HONORARY	FEES	LUMP SUM	10,000.00
103037	ON DEMAND	FEES .	LUMP SUM	50,000.00
103000	MARKETS;			
103020	LOCKED UP STALLS	FEES	YEARLY	10,000.00
103020	BLOCK STALLS	FEES	YEARLY	6,000.00
103020	SHEDS	FEES	YEARLY	5,000.00
103054	SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	FEES	PER BAG/HEAP	200-500
103019	MARKET HAWKERS/SANITATION	FEES	DAILY	50.00
103019	MARKET TOLLS	FEES	DAILY	50.00
	The state of the state of		2444	ALTURAL PROPERTY.
103000	MOTOR PARKS ENTRANCE FE	<u>। इत्र (लिक्षांटा)</u> विवास		
103008	TRUCKS	FEES	PER ENTRANCE	500.00
103008	LORRIES	FEES	PER ENTRANCE	500.00
103008	TANKERS .	FEES	PER ENTRANCE	500.00
103008	BUSES	FEES	PER ENTRANCE	200.00
103008	PICK UP	FEES	PER ENTRANCE	200.00
		FEES	PER ENTRANCE	200.00
103008	LOADING FEES (DEPENDING	FEES	DAILY	200 -3000

			ON THE DISTANCE)	
700	DAILY	FEES	KEKE NAPEP	103008
50	DAILY	FEES	MOTORCYCLE	103008
/DAILY 1,000.00/200	YEARLY/DAILY	FEES	CANOE LICENCE	103008
300		FEES	MOTORCYCLE EMBLEM	
		74 - C	DOMESTIC ANIMAL LICENCE	103000
1,000	YEARLY	FEES	DOG LICENCE	103004
IMAL 1,5	PER ANIMAL	FINE	FINES FOR STRAYING DOMESTIC ANIMAL	103041
		Establish the	经推荐帐户 医甲状	
建筑市场中沿地	FEES	OW AND CART	BICYCLE, CANOE, WHEEL BARRO	103000
DESCRIPTION OF THE PROPERTY OF	PER DAY OF OPERATION	FEES	CART (COMMERCIAL ONLY) FEES	103005
1,000	YEARLY	LEVY	BICYCLE LICENCE	103003
1,000	YEARLY	LEVY	WHEEL BARROW / CART LICENCE	103005
Car Strain Light	Water State of State			
在一个一个			SIGN BOARD (SIGNAGE) AND ADVERT PERMIT	103000
N1,00			7 1 2 1 2 1 2 1 2 1 7 1 7 1 7 1 7	
N10,0	YEARLY		DIRECTIONAL SIGN BOARD	103088
5,000	YEARLY		ELECTRIC DESIGN ADVERT	103088
E 5,000	PER SIDE		WALL PRINT ADVERTISEMENT	103088
N20,00 N200,0	YEARLY		BILL BOARDS AND EYE CATCHER	103088
N10,00			The state of the s	

102000	TENEMENT RATE VALUE OF PROPERTY:				
102001	N1 - N5M	LEVY	YEARLY	5,000.00	
102001	N5M - N10M	LEVY	YEARLY	10,000.00	
102001	N10M - N20	LEVY	YEARLY	15,000.00	
102001	ABOVE N20M	LEVY	YEARLY	20,000.00	
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500	
102000	BASIC TRANSMISSION SERVICE	E BTS TENEME	NT:		
102001	CATEGORY A	LEVY	YEARLY	1,500,000	
102001	CATEGORY B	·LEVY	YEARLY	80,000	
102001	CATEGORY C	LEVY	YEARLY	60,000	
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000	
103000	CUSTOMARY RIGHT OF OCCUI	PANCY			
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000	
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000	
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000	
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000	

Bekwara Local Government Council

HARMONISED TAX SO	HEDULE FOR BEKWARA LÖG GOUNGIL	AL GOVERNIMENT	-LGA COD	E: 101000506
BEKWARA PREFIX CODE FOR BANK REMITANCES - 05	REVENUE ITEM	NATURE REVENUE	COLLECTION PERIOD	RATES (II)
03000	SHOP & KIOSK LEVY;			
103097	SHOP; VERY LARGE (CORPORATES)	LEVY	YEARLY	30,000 - 40,000
103097	LARGE	LEVY	YEARLY	25,000 - 30,000
103097	MEDIUM	LEVY	YEARLY	10,000 - 15,000
103097	SMALL	LEVY	YEARLY	1,000 - 5,000
103097	VERY SMALL	LEVY	YEARLY	500
103020	KIOSK	LEVY	YEARLY	500
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	500
103097	WORKSHOP FOR ARTISANS	LEVY	YEARLY	1,000
03000	ON AND OFF LIQUOR FEES;			
103011	PALM WINE SELLER	LEVY	DAILY	50
103011	ON LICENCE	LEVY	YEARLY	5,000
103012	OFF LICENCE	LEVY	YEARLY	5,000
3000	ABATTOIR AND SLAUGHTER			
103018	ABBATTOIR	FEES	YEARLY	10,000
103017	COW SLAUGHTER	FEES - M	PER HEAD	300

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103000	MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT				
103032	NOISE CONTROL FEES	FEES	PER EVENT	5,000	
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	3,000	
103000	FOOD LICENCE PERMIT(FO	R RESTAURANT,	BAKERIES, AND OTHER PL	ACES WHERE FOO	
103054	RESTAURANT: LARGE	FEES	YEARLY	5,000	
103054	MEDIUM	FEES	YEARLY	5,000	
103054	SMALL	FEES	YEARLY	2,000	
103054	FAST FOODS	FEES	YEARLY	10,000	
103054	BAKERY LICENCE FEE	FEES	YEARLY	10,000	
03000	RADIO & TV LICENCE FEES				
103037	RADIO & TV	FEES	YEARLY	100	
103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	200	
03000	MARRIAGE BIRTH AND DEA	ATH REGISTRATIO	ON .		
103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500	
103044	BURIAL GROUND PERMIT	FEES	PER BODY	500	
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	7,000	
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500	
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000	
03000	NAMING OF STREET REGIST	RATION			

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10303	7 HONORARY	FEES	LUMP SUM	10,000
10303	7 ON DEMAND	FEES	LUMP SUM	100,000
103000	MARKETS;			E AM STATE OF THE
10302	LOCKED UP STALLS (GOVERNMENT SHOPS)	FEES	YEARLY	1,000
10302		FEES	YEARLY	500
10302	SHEDS; OPEN SHEDS SINGLE	FEES	YEARLY	500
10300	7 MARKET HAWKERS	FEES	YEARLY	500
10300	MARKET TOLLS	FEES	DAILY	50
10301	SANITATION	FEES	WEEKLY	20
103000	MOTOR PARKS;			
10300	GATE FEE : ALL VEHICLES	FEES	PER ENTRANCE	100
10300	LOADING COMMISSION FEES	FEES	DAILY	10% of vehicle load
10300	LOADING FEES (FORMERLY HAULAGE, TRAILERS, BUSES, CARS ETC)	FEES	DAILY	200 - 1,500
10300	NATIONAL COVERAGE	LEVY	YEARLY	12,000 - 14,000
103008	WRONG PARKING CHARGES	FINE	PER DEFAULT	5,000
103000	DOMESTIC ANIMAL LICEN	CE	The state of the s	
			VEADIV	500
103004	E STAUT SAME A CHARLES THE	FEES	YEARLY	300

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103000	BICYCLE, TRUCK, CANOE,W	HEEL BARROW	AND CART FEES	
	CART (COMMERCIAL			
10300	ONLY) FEES	FEES	YEARLY	500
10300		LEVY	YEARLY	100
10300	WHEEL BARROW / CART LICENCE	LEVY	YEARLY	500
10300	CANOE LICENCE FEES	LEVY	YEARLY	500
402000	SIGN BOARD (SIGNACE) A	ND ADVEST DE		
103000	SIGN BOARD (SIGNAGE) AI	ND ADVERT PE	RMIT	
10308	B DIRECTIONAL SIGN BOARD	LEVY	YEARLY	500
10308	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	15,000
10308	TRADE FAIR EXHIBITION FEES	LEVY	PER MONTH	10,000 - 20,000
	TENEMENT RATE			
102000	VALUE OF PROPERTY:			
	VALUE OF FROTERITI			
10200	N1 - N5M	LEVY	YEARLY	500
10200	1 N5M - N10M	LEVY	YEARLY	1,000
10200	1 N10M - N20	LEVY	YEARLY	1,500
10200	ABOVE N20M	LEVY	YEARLY	2,000
10200	ARREARS & PENALTIES	PENALTY	PER YEAR	500
		MOT. DVC TENE	MENT	
102000	BASIC TRANSMISSION SERV	AICE 'RIZ LEINE		
10200	L CATEGORY A	LEVY	YEARLY	1,500,000
	L CATEGORY B	LEVY	YEARLY	80,000
10200			MARCH COLV	60.000
10200		LEVY	YEARLY PER YEAR	20,000

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103000	CUSTOMARY RIGHT OF OCCUPANCY				
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000	
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000	
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000	
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000	

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Biase Local Government Council

Control of the Contro	Menn com/alt ghennheroundlyderocar		LGA CODE: 1010000	506
BIASE PREFIX CODE FOR BANK REMITANCES - 06	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(N)
103000	SHOP & KIOSK;			
103097	SHOP: VERY LARGE	LEVY	YEARLY	3,000.00
103097	LARGE	LEVY	YEARLY	
103097	MEDIUM	LEVY	YEARLY	2,000.00
	SMALL			1,000.00
103097		LEVY	YEARLY	2,000.00
103097	VERY SMALL	LEVY	YEARLY	2,000.00
103020	KIOSK	LEVY	YEARLY	2,000.0
103020	CONTAINER/TEMPORARY SHOP	LEVY	YEARLY	2,000 - 1,00
103097	WORKSHOP FOR ARTISANS	LEVY	YEARLY	2,000 – 1,000
103000	ON AND OFF LIQUOR FEES	: PALM WINE TAP	PPER /SELLER	
103010	ON LICENSE: LARGE	LEVY	YEARLY	3,000 - 5,00
		LEVY	YEARLY	2,000 – 3,00
103010	SMALL	LEVY	YEARLY	1,000 – 3,00
103010	OFF LICENSE: MEDIUM	LEVY	YEARLY	1,000 - 2,00
103010	SMALL	LEVI		
103013	CIGARETTE LICENSE FEES: WHOLESALE	LEVY	YEARLY	1,000 – 2,00
103013	RETAIL	LEVY	YEARLY	500 – 1,00
		n and a second		
103000	ABATTOIR AND SLAUGHTE	The state of the s	YEARLY P	10,000 - 5,00
103018	LICENCE FOR PRIVATE	FEES 95 7		

		ABBATTOIR			
	103017	COW SLAUGHTER	FEES	PER HEAD	500
	103017	GOAT/SHEEP/PIGS/ SLAUGHTER	FEES	PER HEAD	200
103000		MERRIMENT AND ROAD C	LOSURE FOR E	NTERTAINMENT	
	103032	NOISE CONTROL FEES	FEES	PER EVENT	5,000
	103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	100,000
402000			R RESTAURA	NT, BAKERIES, AND OTHER PLA	CES WHERE FOOD
103000		IS SOLD			
	103054	RESTAURANT: LARGE	FEES	YEARLY	7,000
	103054	MEDIUM	FEES	YEARLY	2,000
	103054	SMALL	FEES	YEARLY	1,000
	103054	FAST FOODS	FEES	YEARLY	3,000
	103054	BAKERY LICENCE FEE	FEES	YEARLY	10,000 - 5,000
103000		RADIO & TV LICENCE FEES			
	103037	RADIO & TV	FEES	YEARLY	200
	103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.			200
103000		MARRIAGE BIRTH AND DEA	ATH REGISTRA	TION	
	103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500
	103044	BURIAL GROUND PERMIT	FEES	PER BODY	5,000
	103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	10,000
	103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	10,000
			5	w-12)	

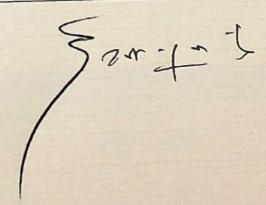
1030	CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000
103000	NAMING OF STREET REGIS	TRATION		
10303	7 HONORARY	FEES	LUMP SUM	50,000
10303	7 ON DEMAND	FEES	LUMP SUM	200,000
103000	MARKETS;			
10302	0 LOCKED UP STALLS: SINGLE	FEES	YEARLY	24,000
10302	0 DOUBLE	FEES	YEARLY	36,000
10302	O SPECIAL LOCK UP	FEES	YEARLY	48,000
10302	O SHEDS: OPEN SHEDS SINGLE	FEES	YEARLY	12,000
10300	7 MARKET HAWKERS	FEES	YEARLY	1,000
10300	7 MARKET TOLLS	FEES	DAILY	100
		cccc		F0/
10303	9 SANITATION (RURAL)	FEES	MONTHLY	500
1030:	9 SANITATION (RURAL)	FEES	MONTHLY	500
10303	9 SANITATION (RURAL) MOTOR PARKS ENTRANCE			500
	MOTOR PARKS ENTRANCE			
106010	MOTOR PARKS ENTRANCE 8 GATE FEE: TRUCKS/TRAILERS	FEES (GATE) FO	R	500 – 200
10300	MOTOR PARKS ENTRANCE 8 GATE FEE: TRUCKS/TRAILERS 8 LORRIES	FEES (GATE) FO	PER ENTRANCE	500 – 200 200 – 150
10300 10300	MOTOR PARKS ENTRANCE 8 GATE FEE: TRUCKS/TRAILERS 8 LORRIES 8 TANKERS	FEES (GATE) FO	PER ENTRANCE PER ENTRANCE	500 - 200 200 - 150 1,000 - 500
10300 10300 10300	MOTOR PARKS ENTRANCE 8 GATE FEE: TRUCKS/TRAILERS 8 LORRIES 8 TANKERS 8 BUSES	FEES (GATE) FO	PER ENTRANCE PER ENTRANCE PER ENTRANCE	500 - 200 200 - 150 1,000 - 500
10300 10300 10300 10300	MOTOR PARKS ENTRANCE 8 GATE FEE: TRUCKS/TRAILERS 8 LORRIES 8 TANKERS 8 BUSES 8 PICK-UP	FEES (GATE) FO FEES FEES FEES FEES	PER ENTRANCE PER ENTRANCE PER ENTRANCE PER ENTRANCE	500 - 200 200 - 150 1,000 - 500 100
10300 10300 10300 10300 10300	MOTOR PARKS ENTRANCE 8 GATE FEE: TRUCKS/TRAILERS 8 LORRIES 8 TANKERS 8 BUSES 8 PICK-UP 8 CARS LOADING FEES (FORMERLY	FEES (GATE) FO FEES FEES FEES FEES FEES FEES	PER ENTRANCE PER ENTRANCE PER ENTRANCE PER ENTRANCE PER ENTRANCE	500 - 200 200 - 150 1,000 - 500 100 30
10300 10300 10300 10300 10300	MOTOR PARKS ENTRANCE 8 GATE FEE: TRUCKS/TRAILERS 8 LORRIES 8 TANKERS 8 BUSES 8 PICK-UP 8 CARS LOADING FEES (FORMERLY LANDING FEES) LOADING FEES, FORMERLY HAULAGE, TRAILERS, BUSES,	FEES (GATE) FO FEES FEES FEES FEES FEES FEES FEES	PER ENTRANCE PER ENTRANCE PER ENTRANCE PER ENTRANCE PER ENTRANCE PER ENTRANCE	500 - 200 200 - 150 1,000 - 500 100 100 30 2,000 - 100
10300 10300 10300 10300 10300 10300	MOTOR PARKS ENTRANCE 8 GATE FEE: TRUCKS/TRAILERS 8 LORRIES 8 TANKERS 8 BUSES 8 PICK-UP 8 CARS LOADING FEES (FORMERLY LANDING FEES) LOADING FEES (FORMERLY HAULAGE, TRAILERS, BUSES, CARS ETC.)	FEES (GATE) FO FEES FEES FEES FEES FEES FEES FEES FE	PER ENTRANCE PER ENTRANCE PER ENTRANCE PER ENTRANCE PER ENTRANCE PER ENTRANCE DAILY	500 - 200 200 - 150 1,000 - 500 100 30 2,000 - 100 10,000 - 200 20 300

LOCAL GOVERNMENT

	103008	NATIONAL DRIVER'S EMBLEM	CHARGE	PER VEHICLE	1,500 – 500
	103008	LICENSING AND OPERATION OF PRIVATE PARKS	LEVY	MONTHLY	20,000
	103008	NATIONAL COVERAGE	LEVY	YEARLY	5,000 - 2,000
	103008	WRONG PARKING CHARGES	FINE	PER DEFAULT	3,000
	103008	GENERAL RATE TICKET		YEARLY	500
103000		DOMESTIC ANIMAL LICENCE			
	103004	DOG LICENCE	FEES	YEARLY	1,000.00
	103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	1,500
103000		BICYCLE, CANOE, WHEEL BA	RROW AND CAR	T FEES	
	103005	BICYCLE LICENSE	LEVY	YEARLY	1,000
		WHEEL BARROW/CART			
	103003	LICENSE	LEVY	YEARLY	1,000
	103005	CANOE LICENSE FEES	LEVY	YEARLY	1,000
	103015	CANOE LANDING FEES	FEES	DAILY	100
103000		SIGN BOARD (SIGNAGE) AN	ID ADVERT PERN	AIT	
Electric St.	103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	2,000
	103088	BILL BOARDDS AND EYE CATCHER	LEVY	YEARLY	10,000 - 2,000
	103088	TRADE FAIR EXHIBITION FEES	LEVY	PER MONTH	50,000
102000		TENEMENT RATE VALUE OF	PROPERTY:		
	102001	N1 - N5M	LEVY	YEARLY	5,000.00
	102001	N5M - N10M	LEVY	YEARLY	10,000.00
	102001	N10M - N20	LEVY	YEARLY	15,000.00
	102001	ABOVE N20M	LEVY	YEARLY	20,000.00
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
	102001	CORPORTATE BODIES		YEARLY	20,000,000-500,000
	102001			-1.	

102000	BASIC TRANSMISSION SERVICE BTS TENEMENT:				
102001	CATEGORY A	LEVY	YEARLY	1,500,000	
102001	CATEGORY B	LEVY	YEARLY	80,000	
102001	CATEGORY C	LEVY	YEARLY	60,000	
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000	
103000	CUSTOMARY RIGHT OF O	CCUPANCY			
103000	CUSTOMARY RIGHT OF OCCUPANT CATEGORY A - 1,000sqm	CCUPANCY			
103000 103091	CATEGORY A - 1,000sqm	LEVY	LUMP SUM	50 ,000 - 20,00	
	CATEGORY A - 1,000sqm			50 ,000 - 20,00	
	CATEGORY A - 1,000sqm and below CATEGORY B - Up to		LUMP SUM	50 ,000 - 20,000 100,000 - 50,00	
103091	CATEGORY A - 1,000sqm and below CATEGORY B - Up to	LEVY	LUMP SUM	100,000 - 50,00	
103091	CATEGORY A - 1,000sqm and below CATEGORY B - Up to 5,000sqm CATEGORY C - Above	LEVY			

			200
***	SAND MINING	PER TRIP	200



Boki Local Government Council

ALE CONTRACTOR OF THE PROPERTY					
BOKI PREFIX CODE FOR BANK REMITANCES - 07	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(II)	
103000	SHOP & KIOSK;				
103097	SHOP: VERY LARGE	LEVY	YEARLY	15,000.00	
103097	LARGE	LEVY	YEARLY	10,000.00	
103097	MEDIUM	LEVY	YEARLY	5,000.00	
103097	SMALL	LEVY	YEARLY	3,000.00	
103097	VERY SMALL	LEVY	YEARLY	1,000.00	
103020	KIOSK	LEVY	YEARLY	1,000.00	
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000.00	
103097	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	1,000.00	
	AN AND OFF HOUSE EFFS.				
103000	ON AND OFF LIQUOR FEES;	LEVY	YEARLY	10,000.00	
103011	ON LICENCE: VERY LARGE	LEVY	YEARLY	6,000.00	
103012	MEDIUM	LEVY	YEARLY	4,000.00	
	SMALL	LEVY	YEARLY	2,000.00	
103010	VERY	LEVY	YEARLY	1,000.00	
103010	OFF LICENCE: VERY LARGE	LEVY	YEARLY	10,000.00	
103010	LARGE	LEVY	YEARLY	6,000.00	

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10201/	NACOU NA			
103010		LEVY	YEARLY	4,000.00
103013	SMALL .	LEVY	YEARLY	2,000.00
103013	VERY SMALL	LEVY	YEARLY	1,000.00
103000	ABATTOIR AND SLAUGHTE	R		
	LICENCE FOR PRIVATE			
103018	ABBATTOIR	FEES	YEARLY	25,000.00
103017	COW SLAUGHTER	FEES	PER HEAD	500
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100
103000	MERRIMENT AND ROAD CI	OSURE FOR	ENTERTAINMENT	
103032	NOISE CONTROL FEES	FEES	PER EVENT	3,000.00
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5,000.00
103000	IS SOLD)	K RESTAUKA	NT, BAKERIES, AND OTHER P	LACES WHERE FOOD
	RESTAURANT: VERY			
103054	LARGE	FEES	YEARLY	7,000.00
103054	LARGE	FEES	YEARLY	5,000.00
103054	MEDIUM	FEES	YEARLY	3,000.00
103054	SMALL	FEES	YEARLY	2,000.00
103054	VERY SMALL	FEES	YEARLY	1,000.00
103000	RADIO & TV LICENCE FEES			
103037	RADIO & TV	FEES	YEARLY	200
	VEHICLE RADIO WHERE			
103037	THE VEHICLE ISREGISTERED.	FEES	YEARLY	200

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103000		MARRIAGE BIRTH AND DEA	TH REGISTRATION	V	
	103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500
	103044	BURIAL GROUND PERMIT	FEES	PER BODY	500
	103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
	103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500
	103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000		NAMING OF STREET REGIST	RATION		
	103037	HONORARY	FEES	LUMP SUM	100,000.00
	103037	ON DEMAND	FEES	LUMP SUM	50,000.00
103000		MARKETS;			
	103020	LOCKED UP STALLS	FEES	MONTHLY	500 - 1,000
	103020	BLOCK STALLS	FEES	MONTHLY	500 - 1,000
	103020	SHEDS	FEES	YEARLY	200 - 300
	103007	MARKET HAWKERS PERMIT	FEES	YEARLY	500- 3,000
	103007	MARKET TOLLS	FEES	DAILY	20 – 150
	103019	SANITATION	FEES	DAILY	20 - 150
103000		MOTOR PARKS;			
	103008	GATE FEE	FEES	PER ENTRANCE	50 - 100
	103008	COMMISSIONS (BASED ON A FARE OF ONE PASSENGER)	FEES	PER PERSON	10% of Total Vehicle Load
	103008	COMMMISSION ON GOODS: LORRIES, BUSES,PICK UP	FEES	PER ENTRANCE	2,100 - 20,000

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103008	CYCLIST DAILY FEE	FEES	DAILY	50
103008	SANITATION EMBLEM	FEES		300
103008	CROSS RIVER STATE MOTORCYCLE EMBLEM	FEES		300
	DOMESTIC ANIMAL LICENC	E		
103004	DOG LICENCE	FEES	YEARLY	1,000.00
103041	FINES FOR STRAY DOMESTIC ANIMAL	FINES	PER ANIMAL	1,000 - 5,000
	BICYCLE, TRUCK, CANOE,W	HEEL BARRO	W AND CART FEES	
103005	BICYCLE LICENCE	LEVY	YEARLY	500
103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	500
103005	CANOE LICENCE	LEVY	YEARLY	1,000.00
103015	CANOE LANDING FEES	LEVY	DAILY	100
FOR STATE	SIGN BOARD (SIGNAGE) AT	ND ADVERT P	ERMIT	Mark Street
103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1,000 - 5,000
103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	10,000-30,000
103088	TRADE FAIREXHIBITION FEES	FEES	PER EVENT	20,000 - 50,000
TE STATE				
	TENEMENT RATE			
	VALUE OF PROPERTY:	(A. M. B. A. C.		
102001	N1 - N1M	LEVY	YEARLY	1,000.00
102001	N1M + - N5M	LEVY	YEARLY	2, 500.00
		LEVY	YEARLY	4,000.00
102001	INDIAN - HAIDINI	LEVY	YEARLY	6,000.00
	103008 103008 103004 103005 103005 103005 103015	103008 SANITATION EMBLEM CROSS RIVER STATE MOTORCYCLE EMBLEM DOMESTIC ANIMAL LICENCE 103004 DOG LICENCE FINES FOR STRAY DOMESTIC ANIMAL BICYCLE, TRUCK, CANOE,W 103005 BICYCLE LICENCE WHEEL BARROW /CART LICENCE 103005 CANOE LICENCE 103015 CANOE LANDING FEES SIGN BOARD (SIGNAGE) AN 103088 DIRECTIONAL SIGN BOARD BILL BOARDS AND EYE CATCHER 103088 TRADE FAIREXHIBITION FEES TENEMENT RATE VALUE OF PROPERTY: 102001 N1 - N1M 102001 N1M + - N5M	103008 SANITATION EMBLEM FEES 103008 MOTORCYCLE EMBLEM FEES DOMESTIC ANIMAL LICENCE 103004 DOG LICENCE FEES FINES FOR STRAY 103041 DOMESTIC ANIMAL FINES BICYCLE, TRUCK, CANOE, WHEEL BARROY 103005 BICYCLE LICENCE LEVY WHEEL BARROW /CART LICENCE LEVY 103005 CANOE LICENCE LEVY 103015 CANOE LANDING FEES LEVY SIGN BOARD (SIGNAGE) AND ADVERT P 103088 DIRECTIONAL SIGN BOARD LEVY 103088 CATCHER LEVY 103088 TRADE FAIREXHIBITION FEES FEES TENEMENT RATE VALUE OF PROPERTY: 102001 N1 - N1M LEVY 102001 N5M+ - N5M LEVY 102001 N5M+ - N10M LEVY	103008 SANITATION EMBLEM FEES 103008 MOTORCYCLE EMBLEM FEES DOMESTIC ANIMAL LICENCE

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	102001	ABOVE N20M	LEVY	YEARLY	8,000.00
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102000		BASIC TRANSMISSION SER	VICE (BTS TENEN	MENT):	
1	102001	CATEGORY A	LEVY	YEARLY	1,500,000
	102001	CATEGORY B	LEVY	YEARLY	80,000
	102001	CATEGORY C	LEVY	YEARLY	60,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000	102001	ARREARS & PENALTIES CUSTOMARY RIGHT OF OG		PER YEAR	20,000
103000	102001			PER YEAR LUMP SUM	
103000		CUSTOMARY RIGHT OF OC CATEGORY A - 1,000sqm	CCUPANCY		50,000 - 20,000
103000	103091	CUSTOMARY RIGHT OF OCCATEGORY A - 1,000sqm and below CATEGORY B - Up to	LEVY	LUMP SUM	20,000 50,000 - 20,000 100,000 - 50,000 10,000,000 - 100,000 5,00

Calabar Municipality HARMONISED TAX S MUNI	CHEDULE FOR CALABAR	100,610	LGA CODE: 1010008	306
CALABAR MUNICIPALITY PREFIX CODE FOR BANK REMITANCES - 08	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(11)
103000	SHOP & KIOSK;			
103020	VERY LARGE (CORPORATES)	LEVY	YEARLY	130,000
103020	LARGE	LEVY	YEARLY	

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MEDIUM	LEVY	YEARLY	20,000
SMALL	LEVY	YEARLY	5,000
OTHERS	LEVY	YEARLY	2,000
PLICINISCO DA VICO			
VERY LARGE (CORPORATES)	LEVY	YEARLY	30,000
LARGE	LEVY	YEARLY	10,000
MEDIUM	LEVY	YEARLY	7,000
SMALL	LEVY	YEARLY	5,000
KIOSK / LICENSE	LEVY	YEARLY	2,000
GENERAL RATE	LEVY	YEARLY	200
BAKERY HOUSE	LEVY	YEARLY	20,000
PATENT MEDICINE LICENCE	LEVY	YEARLY	10,000
SAND DREDGING	LEVY	YEARLY	100,000
SAND/GRAVEL IRON/ROD SELLERS FEES	LEVY	YEARLY	20,000
SHOPPING CENTRE FEES	LEVY	YEARLY	20,000
MOTOR MECHANIC / CAR WASH LICENCE FEES	LEVY	YEARLY	10,000
PUBLIC CONVENIENCE, SEV	VAGE AND REF	USE DISPOSAL FEES	
VERY LARGE (CORPORATES)	FEES	YEARLY	80,000
LARGE	FEES	YEARLY	50,000
MEDIUM	FEES	YEARLY	20,000
SMALL	FEES	YEARLY	6,000
	BS & ASSOCIA	TIONS REGISTRATION	
VERY LARGE (FEES	YEARLY	30,000
	SMALL OTHERS BUSINESS RATES: VERY LARGE (CORPORATES) LARGE MEDIUM SMALL KIOSK / LICENSE GENERAL RATE BAKERY HOUSE PATENT MEDICINE LICENCE SAND DREDGING SAND/GRAVEL IRON/ROD SELLERS FEES SHOPPING CENTRE FEES MOTOR MECHANIC / CAR WASH LICENCE FEES PUBLIC CONVENIENCE, SEV VERY LARGE (CORPORATES) LARGE MEDIUM SMALL HEALTH CERTIFICATE / CLU	SMALL LEVY OTHERS LEVY BUSINESS RATES: VERY LARGE (CORPORATES) LEVY LARGE LEVY MEDIUM LEVY SMALL LEVY KIOSK / LICENSE LEVY GENERAL RATE LEVY BAKERY HOUSE LEVY PATENT MEDICINE LICENCE LEVY SAND DREDGING LEVY SAND DREDGING LEVY SAND/GRAVEL LEVY IRON/ROD SELLERS FEES LEVY MOTOR MECHANIC / CAR WASH LICENCE FEES LEVY PUBLIC CONVENIENCE, SEWAGE AND REFORM THE FEES LARGE FEES MEDIUM FEES SMALL FEES HEALTH CERTIFICATE / CLUBS & ASSOCIA	SMALL LEVY YEARLY OTHERS LEVY YEARLY BUSINESS RATES: VERY LARGE (CORPORATES) LEVY YEARLY MEDIUM LEVY YEARLY SMALL LEVY YEARLY KIOSK / LICENSE LEVY YEARLY GENERAL RATE LEVY YEARLY BAKERY HOUSE LEVY YEARLY PATENT MEDICINE LICENCE LEVY YEARLY SAND DREDGING LEVY YEARLY SAND ORDERDGING LEVY YEARLY PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES VERY LARGE (CORPORATES) LARGE FEES YEARLY SMALL FEES YEARLY HEALTH CERTIFICATE / CLUBS & ASSOCIATIONS REGISTRATION FEES YEARLY

Frank 1055

		CORPORATES)			
	103098	LARGE	FEES	YEARLY	20,000
	103098	MEDIUM	FEES	YEARLY	10,000
	103098	SMALL	FEES	YEARLY	5,000
	103098	CLUBS AND ASSOCIATION REGISTRATION FEES	FEES	ONE - OFF (LUMPSUM)	10,000
103000		ON AND OFF LIQUOR FEES;			
103000	103010	ON LICENCE: LARGE	LEVY	YEARLY	10,000
	103010	MEDIUM	LEVY	YEARLY	7,000
		SMALL	LEVY	YEARLY	5,000
	103010				35,000
	103010	OFF LICENCE:LARGE	LEVY	YEARLY	
	103010	MEDIUM	LEVY	YEARLY	25,000
January.	103010	SMALL	LEVY	YEARLY	5,000
		PARTY ENGINEERING TO THE PARTY OF THE PARTY			
103000		ABATTOIR AND SLAUGHTE	R / FEES		
103000	103018	ABATTOIR AND SLAUGHTE LICENCE FOR PRIVATE ABBATTOIR; COW	R / FEES	ONE LUMP SUM	100,000
103000		LICENCE FOR PRIVATE		ONE LUMP SUM ONE LUMP SUM	20,000
103000		LICENCE FOR PRIVATE ABBATTOIR; COW	FEES		20,000
103000	103018	LICENCE FOR PRIVATE ABBATTOIR; COW OTHERS	FEES	ONE LUMP SUM	20,000
103000	103018	LICENCE FOR PRIVATE ABBATTOIR; COW OTHERS COW SLAUGHTER GOAT/SHEEP/PIGS/	FEES FEES	ONE LUMP SUM PER HEAD	20,000 500 200 500
103000	103018 103017 103017 103023	LICENCE FOR PRIVATE ABBATTOIR; COW OTHERS COW SLAUGHTER GOAT/SHEEP/PIGS/ SLAUGHTER CATTLE DEALERS FEES	FEES FEES FEES	ONE LUMP SUM PER HEAD PER HEAD	20,000 500 200 500 10,000
103000	103018 103017 103017 103023 103026	LICENCE FOR PRIVATE ABBATTOIR; COW OTHERS COW SLAUGHTER GOAT/SHEEP/PIGS/ SLAUGHTER CATTLE DEALERS FEES BUTCHERS LICENSE FEES	FEES FEES FEES FEES	ONE LUMP SUM PER HEAD PER HEAD PER HEAD	20,000 500 200 500 10,000
103000	103018 103017 103017 103023	LICENCE FOR PRIVATE ABBATTOIR; COW OTHERS COW SLAUGHTER GOAT/SHEEP/PIGS/ SLAUGHTER CATTLE DEALERS FEES	FEES FEES FEES FEES FEES	ONE LUMP SUM PER HEAD PER HEAD PER HEAD YEARLY	20,000 500 200 500 10,000
	103018 103017 103017 103023 103026	LICENCE FOR PRIVATE ABBATTOIR; COW OTHERS COW SLAUGHTER GOAT/SHEEP/PIGS/ SLAUGHTER CATTLE DEALERS FEES BUTCHERS LICENSE FEES LANDING FEES ON CATTLE	FEES FEES FEES FEES FEES FEES	ONE LUMP SUM PER HEAD PER HEAD PER HEAD YEARLY PER TRUCK	
103000	103018 103017 103017 103023 103026	LICENCE FOR PRIVATE ABBATTOIR; COW OTHERS COW SLAUGHTER GOAT/SHEEP/PIGS/ SLAUGHTER CATTLE DEALERS FEES BUTCHERS LICENSE FEES	FEES FEES FEES FEES FEES FEES	ONE LUMP SUM PER HEAD PER HEAD PER HEAD YEARLY PER TRUCK	20,000 500 200 500 10,000

103032	CORPORATE	FEES	PER EVENT	30000
103007	HAWKERS PERMIT CATEGORY A	FEES	YEARLY	5,000
103007	HAWKERS PERMIT CATEGORY B	FEES	YEARLY	10,000
103007	HAWKERS PERMIT CATEGORY C	FEES	YEARLY	20,000
103007	HAWKERS PERMIT CATEGORY D	FEES	YEARLY	50,000
103099	HIRING OF HALL	FEES	PER HEAD	500
103099	HIRING OF HALL CATEGORY A (PRIVATE)	FEES	YEARLY	30,000
103099	HIRING OF HALL CATEGORY B (CORPORATE)	FEES	YEARLY	50,000
103099	HIRING OF HALL CATEGORY C	FEES	YEARLY	60,000
103099	HIRING OF HALL CATEGORY D	FEES	YEARLY	100,000
103031	ROAD CLOSURE FOR ENTERTAINMENT CATEGORY A	FEES	PER EVENT	100,000
103031	ROAD CLOSURE FOR ENTERTAINMENT CATEGORY B	FEES	PER EVENT	70,000
				Market State of the State of th
103000	RADIO & TV LICENCE FEES		ALL MARKET STATE OF THE PARTY O	
103037	RADIO & TV	FEES	YEARLY	500
108052	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500

103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500	
103044	BURIAL GROUND PERMIT	FEES	PER BODY	10000	
103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	18,500	
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	10,000	
103099	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1000	
103044	HOME BURIAL	FEES	PER BODY	80,000	
03000	NAMING OF STREET REGIST	IRATION		logi e	
103034	HONORARY	FEES	LUMP SUM	NIL	
103034	ON DEMAND	FEES	LUMP SUM	250,000	
103000s	MARKETS;				
103020	LOCKED UP STALLS	FEES	MONTHLY	450	
103020	SEMI LOCKED UP	FEES	MONTHLY	350	
103020	OPEN SHEDS	FEES	YEARLY	2500	
103055	MARKET TOLLS	FEES	DAILY	20	
103055	MARKET TOLLS SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	FEES	DAILY PER BAG/HEAP	20 - 10	
	SEASONAL MARKETS (DEPENDING ON THE			20 - 10	
103054 103048	SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	FEES FEES	PER BAG/HEAP	20 - 10	
103054 103048	SEASONAL MARKETS (DEPENDING ON THE PRODUCT) MARKET SANITATION	FEES FEES	PER BAG/HEAP DAILY R PARKS;	20 - 10	
103054 103048	SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	FEES FEES	PER BAG/HEAP DAILY PARKS; DAILY	20 - 10	
103054 103048 103000	SEASONAL MARKETS (DEPENDING ON THE PRODUCT) MARKET SANITATION BUS/TAXI DAILY OPERATIONAL TICKET	FEES MOTOR FEES FEES	PER BAG/HEAP DAILY DAILY DAILY DAILY	20 - 10 2 7	
103054 103048 103000	SEASONAL MARKETS (DEPENDING ON THE PRODUCT) MARKET SANITATION BUS/TAXI DAILY OPERATIONAL TICKET PARK LABOUR CHARGE	FEES MOTOR	PER BAG/HEAP DAILY PARKS; DAILY		

MARRIAGE BIRTH AND DEATH REGISTRATION

103099	PARK DEPOT FEE: TRAILERS	FEES	DED VEHICLE	
	ENERGIE EN	rees	PER VEHICLE	7,000
103099	PARK DEPOT FEE: LORRIES	FEES	PER VEHICLE	3000
103099	PARK DEPOT FEE: PICK UP	FEES	PER VEHICLE	2000
103099	PRIVATE PARKS OPERATIONAL PERMIT:LARGE PRIVATE PARKS	FEES	YEARLY	200,000
103099	OPERATIONAL PERMIT: MEDIUM	FEES	YEARLY	150,000
103099	PRIVATE PARKS OPERATIONAL PERMIT: SMALL	FEES	YEARLY	100,000
103099	PRIVATE PARKS DAILY CHARGES	FEES	PER HEAD DAILY	50
103099	TRICYCLE(KEKE) DAILY OPERATIONAL TICKET	FEES	DAILY	200
103099	PARKING PERMIT	FEES	YEARLY	10,000
103099	WRONG PARKING	FINE	FINE	20,000
103000	DOMESTIC ANIMAL LICENC	E		
103004	DOG LICENCE	FEES	YEARLY	500
103000	BICYCLE, CANOE, WHEEL BA	RROW AND CART	FEES	
103005	WHEEL BARROW / CART LICENCE	LEVY	DAILY	100
103003	BICYCLE LICENCE	LEVY	YEARLY	1000
103005	CANOE OPERATIONAL FEE	FEE	DAILY	100
103000	SIGN BOARD (SIGNAGE) AN	D ADVERT PERMIT		
	Charles and the state of the same of the s	The second second second second second	THE RESERVE OF THE PARTY OF THE	THE RESERVE TO STATE OF THE PARTY OF THE PAR

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	103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1000-10,000
	103088	ELECTRIC DESIGN ADVERT	LEVY	YEARLY	5,000
	103088	WALL PRINT ADVERTISEMENT	LEVY	PER SIDE	5,000
	103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	20,000-200,000
	103088	DIGITALISED BOARDS	LEVY	YEARLY	10,000-50,000
	103035	MOBILE ADVERT FEES: TRUCKS	FEES	YEARLY	20,000
	103035	MOBILE ADVERT FEES: LORRIES	FEES	YEARLY	15,000
	103035	MOBILE ADVERT FEES: TANKERS	FEES	YEARLY	10,000
	103035	MOBILE ADVERT FEES: BUSES	FEES	YEARLY	5,000
	103035	MOBILE ADVERT FEES: PICK UP	FEES	YEARLY	5,000
22/5/22		TENEMENT RATE			
102000		VALUE OF PROPERTY:			
	102001	N1 - N5M	LEVY	YEARLY	5,000.00
	102001	N5M - N10M	LEVY	YEARLY	10,000
	102001	N10M - N20	LEVY	YEARLY	15,000
	102001	ABOVE N20M	LEVY	YEARLY	20,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102000	No. of Parties	BASIC TRANSMISSION SERV	ICE (BTS TENE	MENT):	
	102001	CATEGORY A	LEVY	YEARLY	1,500,000
	102001	CATEGORY B	LEVY	YEARLY	80,000
	102001	CATEGORY C	LEVY	YEARLY	60,000
	102001			-	

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	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000		CUSTOMARY RIGHT OF OC	CUPANCY		
	103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000
	103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
	103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
	103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000

52×7=5

Calabar South Local Government Council

HARMONISED TO SOUTH LOCA	AX SCHEDULE FOR CALABAR L GOVERN)MENT COUNCIL		LGA CODE: 10100	00906
CALABAR MUNICIPALIT PREFIX CODE FOR BAN REMITANCES - 09		NATURE OF REVENUE	COLLECTION PERIOD	RATE(T)
103000	SHOP & KIOSK;			
	VERY LARGE			
10302	(CORPORATES)	LEVY	YEARLY	130,000
10302	0 LARGE	LEVY	YEARLY	90,000
10302	0 MEDIUM	LEVY	YEARLY	20,000
10302	0 SMALL	LEVY	YEARLY	5,000
10302	O OTHERS	LEVY	YEARLY	2,000
103000	BUSINESS RATES:			
	VERY LARGE (
10309		LEVY	YEARLY	30,000
10309	7 LARGE	LEVY	YEARLY	10,000
10309	MEDIUM	LEVY	YEARLY	7,000
103097	SMALL	LEVY	YEARLY	5,000
103097	KIOSK / LICENSE	LEVY	YEARLY	2,000
103097	GENERAL RATE	LEVY	YEARLY	200
103097	BAKERY HOUSE	LEVY	YEARLY	20,000
103097	PATENT MEDICINE LICENCE	LEVY	YEARLY	10,000
103097	SAND DREDGING	LEVY	YEARLY	100,000
103097	SAND/GRAVEL IRON/ROD SELLERS FEES	LEVY	YEARLY	20,000
103097	SHOPPING CENTRE FEES	LEVY	YEARLY	20,000

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103000	103097	3211621223	LEVY	YEARLY	10,000
THE RESERVE		PUBLIC CONVENIENCE, SE	WAGE AND RE	FUSE DISPOSAL FEES	THE RESIDENCE OF THE PERSON
	103040	VERY LARGE (CORPORATES)	FEES	YEARLY	90.000
	103040	LARGE	FEES	YEARLY	80,000
	103040	MEDIUM	FEES	YEARLY	50,000
	103040	SMALL	FEES		20,000
103000				YEARLY	6,000
103000		HEALTH CERTIFICATE / CLU	JBS & ASSOCIA	TIONS REGISTRATION	HULLING ALL PORTON
		VERY LARGE (i Line and the		
	103098	CORPORATES)	FEES	YEARLY	30,000
	103098	LARGE	FEES	YEARLY	20,000
	103098	MEDIUM	FEES	YEARLY	10,000
	103098	SMALL	FEES	YEARLY	5,000
MERCE PIL		CLUBS AND ASSOCIATION		ONE - OFF	
	103098	REGISTRATION FEES	FEES	(LUMPSUM)	10,000
			年元 [1]		
103000		ON AND OFF LIQUOR FEES;			
	103010	ON LICENCE: LARGE	LEVY	YEARLY	10,000
	103010	MEDIUM	LEVY	YEARLY	7,000
	103010	SMALL	LEVY	YEARLY	5,000
	103010	OFF LICENCE:LARGE	LEVY	YEARLY	35,000
	103010	MEDIUM	LEVY	YEARLY	25,000
	103010	SMALL	LEVY	YEARLY	5,000
103000	N ASSESSED	ABATTOIR AND SLAUGHTER	R / FEES		
	The second second second	LICENCE FOR PRIVATE ABBATTOIR; COW	FEES	ONE LUMP SUM	100,000
	103018	OTHERS	FEES	ONE LUMP SUM	20,000
	103017	COW SLAUGHTER	FEES	PER HEAD	500

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	GOAT/SHEEP/PIGS/		1	
103017	SLAUGHTER	FEES	PER HEAD	200
103023	CATTLE DEALERS FEES	FEES	PER HEAD	500
103026	BUTCHERS LICENSE FEES	FEES	YEARLY	10,000
103096	LANDING FEES.ON CATTLE	FEES	PER TRUCK	10,000
103000	MERRIMENT AND ROAD CL	OSURE FOR ENTER	RTAINMENT	
	NOISE CONTROL FEES:			
103032	INDIVIDUAL	FEES	PER EVENT	5000
103032	CORPORATE	FEES	PER EVENT	30000
103007	HAWKERS PERMIT CATEGORY A	FEES	YEARLY	5.000
103007		TEES	TEARLY	5,000
103007	HAWKERS PERMIT CATEGORY B	FEES	YEARLY	10,000
402007	HAWKERS PERMIT	FFFC		20,000
103007	CATEGORY C	FEES	YEARLY	20,000
102007	HAWKERS PERMIT	FEEC	YEARLY	50,000
103007	CATEGORY D	FEES		
103099	HIRING OF HALL	FEES	PER HEAD	500
	HIRING OF HALL	5550	VEADLY	30,000
103099	CATEGORY A (PRIVATE)	FEES	YEARLY	30,000
	HIRING OF HALL			
103099	CATEGORY B (CORPORATE)	FEES	YEARLY	50,000
103033				
103099	HIRING OF HALL CATEGORY C	FEES	YEARLY	60,000
	HIRING OF HALL	FEES	YEARLY	100,000
103099	CATEGORY D	TELS		
	ROAD CLOSURE FOR			
103031	ENTERTAINMENT CATEGORY A	FEES	PER EVENT	100,000
	ROAD CLOSURE FOR	FEES	PER EVENT	70,000
103031	ENTERTAINMENT		8	
		< -	1 -	

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		CATEGORY B			
103000		RADIO & TV LICENCE FEES			
	103037	RADIO & TV	FEES	YEARLY	500
	108052	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	500
103000		MARRIAGE BIRTH AND DEA	TH REGISTRA	TION	
	103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500
	103044	BURIAL GROUND PERMIT	FEES	PER BODY	10000
	103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	18,500
	103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	10,000
	103099	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1000
	103044	HOME BURIAL	FEES	PER BODY	80,000
	L. Marija				
103000	The second	NAMING OF STREET REGIST	RATION		
	103034	HONORARY	FEES	LUMP SUM	NIL
	103034	ON DEMAND	FEES	LUMP SUM	250,000
					reading the Stewart In
103000s		MARKETS;			
	103020	LOCKED UP STALLS	FEES	YEARLY	15,000
	103020	SEMI LOCKED UP	FEES	MONTHLY	8,000
	103020	OPEN SHEDS	FEES	YEARLY	6,000
	103055	MARKET TOLLS	FEES	DAILY	50
	103054	SEASONAL MARKETS (DEPENDING ON THE	FEES	PER BAG/HEAP	20 - 100

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		PRODUCT)			
1030	048	MARKET SANITATION	FEES	DAILY	20
103000			Me	OTOR PARKS;	
	NE	BUS/TAXI DAILY	Mary Mary State of the Control of th		
1030		OPERATIONAL TICKET	FEES	DAILY	75
1030	099	PARK LABOUR CHARGE	FEES	DAILY	100
1030	099	PARK BOOKING FEE	FEES	DAILY	150
1030)99	PARKING FEES	FEES	PER PARKING	100
1030	099	PARK DEPOT FEE: TRAILERS	FEES	PER VEHICLE	7,000
1030)99	PARK DEPOT FEE: LORRIES	FEES	PER VEHICLE	3000
1030	99	PARK DEPOT FEE: PICK UP	FEES	PER VEHICLE	2000
1030)99	PRIVATE PARKS OPERATIONAL PERMIT:LARGE	FEES	YEARLY	200,000
1030)99	PRIVATE PARKS OPERATIONAL PERMIT: MEDIUM	FEES	YEARLY	150,000
1030	99	PRIVATE PARKS OPERATIONAL PERMIT: SMALL	FEES	YEARLY	100,000
1030	99	PRIVATE PARKS DAILY CHARGES	FEES	PER HEAD DAILY	50
1030	99	TRICYCLE(KEKE) DAILY OPERATIONAL TICKET	FEES	DAILY	200
1030	99	PARKING PERMIT (DOPT)	FEES	YEARLY	10,000
1030	99	WRONG PARKING	FINE	FINE .	20,000
103000	The same	DOMESTIC ANIMAL LICENCE	E		外,然而是有些
3000	1004	DOG LICENCE	FEES	YEARLY	500
1030	104	DOG EICEITOE	THE REAL PROPERTY.	1	

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103000		BICYCLE, CANOE, WHEEL BA	RROW AND	CART FEES	
		WHEEL BARROW /CART			
	103005	LICENCE	LEVY	DAILY	100
	103003	BICYCLE LICENCE	LEVY	YEARLY	1000
	103005	CANOE OPERATIONAL FEE	FEE	DAILY	100
103000		SIGN BOARD (SIGNAGE) AN	D ADVERT PE	RMIT.	
	103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1000-10,000
	103088	ELECTRIC DESIGN ADVERT	LEVY	YEARLY	5,000
	103088	WALL PRINT ADVERTISEMENT	LEVY	PER SIDE	5,000
	103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	20,000-200,000
	103088	DIGITALISED BOARDS	LEVY	YEARLY	10,000-50,000
	103035	MOBILE ADVERT FEES: TRUCKS	FEES	YEARLY	20,000
	103035	MOBILE ADVERT FEES: LORRIES	FEES	YEARLY	15,000
	103035	MOBILE ADVERT FEES: TANKERS	FEES	YEARLY	10,000
	103035	MOBILE ADVERT FEES: BUSES	FEES	YEARLY	5,000
	103035	MOBILE ADVERT FEES: PICK UP	FEES	YEARLY	5,000
102000		TENEMENT RATE			
		VALUE OF PROPERTY:			5,000.00
	102001	N1 - N5M	LEVY	YEARLY	
	102001	N5M - N10M	LEVY	YEARLY	10,000
	102001	N10M - N20	LEVY	YEARLY	15,000
	102001	ABOVE N20M	LEVY	YEARLY	20,000

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	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000
102000		BASIC TRANSMISSION SER	VICE (BTS TENEN	MENT):	
	102001	CATEGORY A	LEVY	YEARLY	1,500,000
	102001	CATEGORY B	LEVY	YEARLY	80,000
24 W	102001	CATEGORY C	LEVY	YEARLY	60,000
	100004	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
	102001	ARREARS & PENALTIES	T CIVACIT		
	102001	ARREARS & PENALTIES	la constant		
103000	102001	CUSTOMARY RIGHT OF O			
103000	102001			LUMP SUM	50,000 - 20,000
103000		CUSTOMARY RIGHT OF O	CCUPANCY		50,000 - 20,000
103000	103091	CUSTOMARY RIGHT OF OR CATEGORY A - 1,000sqm and below CATEGORY B - Up to	LEVY	LUMP SUM	

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HARMONISED TAX SO GOVERN	CHEDULE FOR ETUNG LOCAL MENT COUNCIL		LGA CODE: 10100	01006
ETUNG LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 010	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(I)
103000	SHOP & KIOSK;			
103097	VERY LARGE	LEVY	YEARLY	
103097	LARGE			20,000 - 30,000
		LEVY	YEARLY	10,000 -12,000
103097	MEDIUM	LEVY	YEARLY	4,000 - 6000
103097	SMALL	LEVY	YEARLY	1,000-4000
103097	KIOSK	LEVY	YEARLY	1,000-3000
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000-3000
103020	WORKSHOP FOR ARTISANS	LEVY	YEARLY	1,000-5000
03000	ON AND OFF LIQUOR FEES,	PALM WINE TAP	PER/SELLER	
103011	REGISTRATION FEES	LEVY	YEARLY	1,000 - 2000
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	1,000-3000
103010	ON LICENCE: LARGE	LEVY	YEARLY	3,000
103010	MEDIUM	LEVY	YEARLY	2,000
103010	SMALL	LEVY	YEARLY	1,000
103010	OFF LICENCE: LARGE	LEVY	YEARLY	3,000
103010	MEDIUM	LEVY	YEARLY	2,000
		LEVY	YEARLY	2,000
103010	SMALL	5501		
103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY	10,000

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	103013	RETAIL	LEVY	YEARLY	1,000 - 2,000
					2,000
103000		ABATTOIR AND SLAUGHTER	R	ewiner a lucione	POST CALABORATION OF
		LICENCE FOR PRIVATE			
	103018	ABBATTOIR	FEES	YEARLY	10,000
	103017	COW SLAUGHTER	FEES	PER HEAD	200
	103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100
103000		MEDDIMENT AND DOAD CO	OCUPE FOR FAIRE		
103000		MERRIMENT AND ROAD CL	OSURE FOR ENTER	TAINMENT	
	103032	NOISE CONTROL FEES	FEES	PER EVENT	1,000-5,000
	103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	2,000-5,000
i zaduju	MESITIA				
103000		FOOD IS SOLD)	R RESTAURANT, BA	AKERIES, AND OTHER	PLACES WHERE
	103054	RESTAURANTS: LARGE	FEES	YEARLY	3,000
	103054	RESTAURANTS: MEDIUM	FEES	YEARLY	2,000
	103054	RESTAURANTS: SMALL	FEES	YEARLY	2,000
	103054	FAST FOODS	FEES	YEARLY	2,000
	103054	BAKERY LICENCE FEE	FEES	YEARLY	2,000
103000		RADIO & TV LICENCE FEES			
THE PARTY	103037	RADIO & TV	FEES	YEARLY	50
	103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED	FEES	YEARLY	50
			THE RESERVE OF THE PARTY OF THE	All with the said of the last	
103000		MARRIAGE, BIRTH AND DEATH REGISTRATION			10

			CERTIFICATE	
103044	BURIAL GROUND PERMIT	FEES	PER BODY	3,000
103030	MARRIAGE REGISTRATION ACTS (ORGANIZATION) FEES	FEES	PER CERTIFICATE	8,000
103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	2,000
103030	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	8,000
103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000
103099	AGE DECLARATION CERTIFICATE	FEES	PER CERTIFICATE	500
	NAMING OF STREET REGIST	RATION		
103037	HONORARY (Acceptance Charge)	FEES	LUMPSUM	5,000
103037	ON DEMAND	FEES	LUMPSUM	100,000
	MARKETS;			
103020	LOCKED UP STALLS	FEES	YEARLY	3,600
103020	BLOCK STALLS / OPEN SHEDS	FEES	YEARLY	2,400
103020	SHEDS	FEES	YEARLY	1,200
103007	MARKET HAWKERS PER MARKET	FEES	YEARLY	500-1,000
103007	MARKET TOLLS	FEES	DAILY	50-100
103019	SANITATION	FEES	DAILY	50
The state of the s				
		And the second second	00 BO SE 10 BO DO TO SERVE DE SERVE	
	MOTOR PARKS;			50
	103030 103043 103030 103099 103037 103037 103020 103020 103020 103007	MARRIAGE REGISTRATION ACTS (ORGANIZATION) FEES DEATH REGISTRATION FEES MARRIAGE CERTIFICATE FEES LOCAL GOVERNMENT CERTIFICATE OF ORIGIN AGE DECLARATION CERTIFICATE NAMING OF STREET REGIST HONORARY (Acceptance Charge) 103037 ON DEMAND MARKETS; 103020 LOCKED UP STALLS BLOCK STALLS / OPEN SHEDS 103020 SHEDS MARKET HAWKERS PER MARKET 103007 MARKET TOLLS	MARRIAGE REGISTRATION ACTS (ORGANIZATION) FEES DEATH REGISTRATION FEES MARRIAGE CERTIFICATE FEES LOCAL GOVERNMENT CERTIFICATE OF ORIGIN FEES NAMING OF STREET REGISTRATION HONORARY (Acceptance Charge) FEES MARKETS; 103020 LOCKED UP STALLS FEES MARKET HAWKERS PER MARKET HAWKERS PER MARKET TOLLS FEES MARKET HAWKERS PER MARKET TOLLS FEES	103044 BURIAL GROUND PERMIT FEES PER BODY MARRIAGE REGISTRATION ACTS (ORGANIZATION) FEES FEES CERTIFICATE 103043 FEES FEES PEES CERTIFICATE 103044 DEATH REGISTRATION FEES PEES CERTIFICATE 103045 FEES FEES PEES CERTIFICATE 103046 MARRIAGE CERTIFICATE 103047 LOCAL GOVERNMENT CERTIFICATE OF ORIGIN FEES CERTIFICATE 103049 CERTIFICATE FEES PEES CERTIFICATE NAMING OF STREET REGISTRATION HONORARY (Acceptance Charge) FEES LUMPSUM 103037 ON DEMAND FEES LUMPSUM 103037 ON DEMAND FEES YEARLY 103020 LOCKED UP STALLS FEES YEARLY 103020 SHEDS FEES YEARLY 103007 MARKET HAWKERS PER MARKET FEES DAILY 103007 MARKET TOLLS FEES DAILY

		VEHICLES)			
	103008	LOADING FEES: TRUCKS / TRAILERS	FEES	PER DAY	1,000 - 2,000
	103008	LORRIES/TRIP	FEES	PER TRIP	1,000-3000
	103008	BUSES	FEES	PER DAY	500-1,000
	103008	PICK UP	FEES	PER DAY	500 - 1,000
	103008	CARS	FEES	PER DAY	200 - 500
	103008	LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS.)	FEES	DAILY	10%
	103008	CYCLIST DAILY FEE	FEES	DAILY	50
	103008	DPERATIONAL LEVY FOR PRIVATE VEHICLES	LEVY	YEARLY	30,000
103000		DOMESTIC ANIMAL LICENC	E		
	103004	DOG LICENCE	FEES	YEARLY	1,000
		FINISC FOR CTRAVING			
	103041	DOMESTIC ANIMAL	FINE	PER ANIMAL	5,000
103000	103041				5,000
103000	103041	DOMESTIC ANIMAL			5,000
103000		BICYCLE, CANOE, WHEEL BA	RROW AND CART	FEES	5,000
103000	103003	BICYCLE, CANOE, WHEEL BACART (COMMERCIAL ONLY) FEES	RROW AND CART	YEARLY	
103000	103003	BICYCLE, CANOE, WHEEL BACCART (COMMERCIAL ONLY) FEES BICYCLE LICENCE WHEEL BARROW / CART	FEES LEVY	YEARLY YEARLY	500 500 500
103000	103003 103005 103003	BICYCLE, CANOE, WHEEL BACCART (COMMERCIAL ONLY) FEES BICYCLE LICENCE WHEEL BARROW / CART LICENCE	FEES LEVY LEVY	YEARLY YEARLY YEARLY	500
103000	103003 103005 103003 103005	BICYCLE, CANOE, WHEEL BACCART (COMMERCIAL ONLY) FEES BICYCLE LICENCE WHEEL BARROW / CART LICENCE CANOE LICENCE FEES CANOE LANDING FEES	FEES LEVY LEVY LEVY FEES	YEARLY YEARLY YEARLY YEARLY DAILY	500 500 500
103000	103003 103005 103003 103005	BICYCLE, CANOE, WHEEL BACCART (COMMERCIAL ONLY) FEES BICYCLE LICENCE WHEEL BARROW / CART LICENCE CANOE LICENCE FEES	FEES LEVY LEVY LEVY FEES	YEARLY YEARLY YEARLY YEARLY DAILY	500 500 500

	103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	5,000 -15,000
	103088	TRADE FAIR EXHIBITION FEES	LEVY	PER EVENT	20,000 - 30,000
		TENEMENT RATE	Are to the second second	Commence of the Commence of th	
102000		VALUE OF PROPERTY:			
The state of the s	102001	N1-N5M	LEVY	YEARLY	500
	102001	N5M-N10M	LEVY	YEARLY	1,000
	102001	N10M-N20	LEVY	YEARLY	1,500
	102001	ABOVE N20M	LEVY	YEARLY	2,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102000		BASIC TRANSMISSION SER	VICE (BTS TENE	MENT)	
	102001	CATEGORY A	LEVY	YEARLY	1,500,000
	102001	CATEGORY B	LEVY	YEARLY	80,000
	102001	CATEGORY C	LEVY	YEARLY	60,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000		CUSTOMARY RIGHT OF OC	CUPANCY		
		CATEGORY A - 1,000sqm			
	103091	and below	LEVY	LUMP SUM	50 ,000 - 20,000
	103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
	103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
	103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000

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Ikom Local Government Council

HARMONISED TAX SCHEDULE FOR IKOMILOCAL LIGHTOO THE MINERIOD			LCA CODE: 101000	1106
IKOM LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 011	REVENITE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(E)
103000	SHOP & KIOSK;			
103097	SHOP; LARGE(A)	LEVY	YEARLY	5,000,00
103097		LEVY		5,000.00
			YEARLY	2,000.00
103097		LEVY	YEARLY	1,000.00
103097	KIOSK	LEVY	YEARLY	1,000.00
103097	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	2,000.00
103020	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	2,000.00
103000	ON AND OFF LIQUOR FEES;			
103011	PALM WINE TAPPER /SELLER REGISTRATION FEES	LEVY	YEARLY	1,000.00
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	1,000.00
103010	ON LICENCE: LARGE	LEVY	YEARLY	5,000.00
103010	A STATE OF THE STA	LEVY	YEARLY	3,000.00
103010		LEVY	YEARLY	2,000.00
		LEVY	YEARLY	5,000.00
103010			YEARLY	3,000.00
103010	MEDIUM	LEVY		2,000.00
103010	SMALL	LEVY	YEARLY	2,000,00
103013	CIGARATE LICENCE FEES - WHOLESALE		7	30,000.00

	103013	RETAIL		mail 1	1,000.00
					3,000,00
103000		ABATTOIR AND SLAUGHTI	R		AND THE SECOND
	103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	10,000.00
	103017	COW SLAUGHTER	FEES	PER HEAD	350
	103017	GOAT/SHEEP/PIGS		PER HEAD	100
Ne stigit					
103000		MERRIMENT AND ROAD O	LOSURE FOR ENT	TERTAINMENT	
Metal a	103032	NOISE CONTROL FEES	FEES	PER EVENT	2,000.00
	103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5,000.00
				RIGHT OF THE	
103000		FOOD LICENCE PERMIT(FO	OR RESTAURANT,	BAKERIES, AND OTHER	PLACES WHERE FOOL
THE PERSON NAMED IN			AND A STATE OF THE PARTY OF THE		
	103054	RESTAURANT: LARGE	FEES	YEARLY	5,000.00
	103054 103054	RESTAURANT: LARGE MEDIUM	FEES FEES	YEARLY YEARLY	5,000.00 3,000.00
				143 110 1121 112 123	
	103054	MEDIUM	FEES	YEARLY	3,000.00
	103054	MEDIUM	FEES FEES	YEARLY YEARLY	3,000.00
	103054 103054 103054	MEDIUM SMALL FAST FOODS	FEES FEES FEES	YEARLY YEARLY YEARLY	3,000.00 2,000.00 10,000.00
103000	103054 103054 103054	MEDIUM SMALL FAST FOODS	FEES FEES FEES FEES	YEARLY YEARLY YEARLY	3,000.00 2,000.00 10,000.00
103000	103054 103054 103054	MEDIUM SMALL FAST FOODS BAKERY LICENCE FEE	FEES FEES FEES FEES	YEARLY YEARLY YEARLY	3,000.00 2,000.00 10,000.00
103000	103054 103054 103054 103054	MEDIUM SMALL FAST FOODS BAKERY LICENCE FEE RADIO & TV LICENCE FEES	FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY	3,000.00 2,000.00 10,000.00 5000 - 10,000.00
103000	103054 103054 103054 103054 103037	MEDIUM SMALL FAST FOODS BAKERY LICENCE FEE RADIO & TV LICENCE FEES RADIO & TV VEHICLE RADIO WHERE THE VEHICLE IS	FEES FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY YEARLY	3,000.00 2,000.00 10,000.00 5000 - 10,000.00
103000	103054 103054 103054 103054 103037	MEDIUM SMALL FAST FOODS BAKERY LICENCE FEE RADIO & TV LICENCE FEES RADIO & TV VEHICLE RADIO WHERE THE VEHICLE IS	FEES FEES FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY	3,000.00 2,000.00 10,000.00 5000 - 10,000.00

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	103044	BURIAL GROUND PERMIT	FEES	PER BODY	10,000.00
	103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
	103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500
	103030	MARRIAGE CERTIFICATE FEES	FEES	PER CERTIFICATE	5,000.00
	103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
103000		NAMING OF STREET REGIST	RATION		
Carried Man	103037	HONORARY	FEES	LUMP SUM	10,000.00
	103037	ON DEMAND	FEES	LUMP SUM	100,000.00
103000		MARKETS;			
103000				MINISTER OF STREET	
	103020	LOCKED UP STALLS	FEES	YEARLY	3,500.00
Verification of the second	103020	BLOCK STALLS	FEES	YEARLY	2,000.00
16.7	103020	SHEDS	FEES	YEARLY	500 - 2,000
	103054	SEASONAL MARKETS (DEPENDING ON THE PRODUCT)	FEES	PER BAG/HEAP	200 - 1,000
	103007	MARKET HAWKERS	FEES	YEARLY	500 - 1,500
	103007	MARKET TOLLS		DAILY	50
	103019	SANITATION		MONTHLY	100
103000		MOTOR PARKS; ENTRANCE	FEES (GATE)		国工厂基本人提
	103008	TRUCKS	FEES	PER ENTRANCE	1,500.00
	103008	LORRIES	FEES	PER ENTRANCE	1,000.00
	103008	TANKERS	FEES	PER ENTRANCE	1,500.00
			FEES	PER ENTRANCE	500
MALERIA	103008	BUSES	FEES	PER ENTRANCE	500
	103008	PICK UP		1	TARREST MARKET

	103008	CARS	FEES	PER ENTRANCE	500
	103008	LOADING FEES (DEPENDING ON THE DISTANCE)	FEES	DAILY	50-3000
	103008	CYCLIST DAILY FEE	FEES	DAILY	50
					30
103000		DOMESTIC ANIMAL LICENC	E		312307245307490000
	103004	DOG LICENCE	FEES	YEARLY	100
103000		BICYCLE, CANOE, WHEEL BA	RROW AND CART	FEES	
and a second		BICYCLE, TRUCK, CANOE,			
	103003	WHEEL BARROW, CART (COMMERCIAL ONLY) FEES	FEES	YEARLY	500
	103005	BICYCLE LICENCE	LEVY	YEARLY	100
		WHEEL BARROW /CART		TEARET	100
	103003	LICENCE	LEVY	YEARLY	100
	103005	CANOE LICENCE FEES	LEVY	YEARLY	500
	103015	CANOE LANDING FEES	LEVY	YEARLY	200
103000		SIGN BOARD (SIGNAGE) AN	ND ADVERT PERMI		
103000		国的国际基本的基本的	The Reserve of the Party		2000-3000
	103088	DIRECTIONAL SIGN BOARD	FEES	YEARLY	2000-3000
	103088	BILL BOARDS AND EYE CATCHER	FEES	YEARLY	10000-30000
	103088	TRADE FAIREXHIBITION FEES	FEES	PER EVENT	60,000.00
102000		TENEMENT RATE			
102000		VALUE OF PROPERTY:		The same of	2,000,00
Constitution of the last	102001	N1 - N5M	LEVY	YEARLY	2,000.00
			LEVY	YEARLY	3,000.00

102001	N10M - N20	LEVY	YEARLY	5,000.00
102001	ABOVE N20M	LEVY	NEW YORK	3,000.00
102004		CCVI	YEARLY	100,000.00
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102000	BASIC TRANSMISSION SEF	RVICE (BTS TENE	MENT)	United to a construction of the construction o
102001	CATEGORY A	LEVY	THE PLAN WE WANTED	
		LEVY	YEARLY	1,500,000
102001	CATEGORY B	LEVY	YEARLY	80,000
102001	CATEGORY C	LEVY	YEARLY	60,000
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
102001	CUSTOMARY RIGHT OF OC		PER YEAR	20,000
	CUSTOMARY RIGHT OF OC		PER YEAR	20,000
			PER YEAR LUMP SUM	50,000 - 20,000
103000	CUSTOMARY RIGHT OF OC CATEGORY A - 1,000sqm	CCUPANCY		
103000	CATEGORY A - 1,000sqm and below	CCUPANCY		
103000	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000
103000	CUSTOMARY RIGHT OF OC CATEGORY A - 1,000sqm and below CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	50 ,000 - 20,000

300-7-2

HARMONISED TAX LOCAL GOVE	SCHEDULE FOR OBANLIKU RNIMENT COUNCIL	LGA CODE: 1010001206		
OBANLIKU LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 012	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(1)
103000	SHOP & KIOSK;			
103097	SHOP; VERY LARGE	LEVY	YEARLY	10000
103097	LARGE	LEVY	YEARLY	7000
103097	MEDIUM	LEVY	YEARLY	5,000 - 8,000
103097	SMALL	LEVY	YEARLY	3,000
103097	VERY SMALL	LEVY	YEARLY	2,000
103020	KIOSK	LEVY	YEARLY	2,500
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	2,500
103097	WORKSHOP FOR ARTISANS	LEVY	YEARLY	2,500
	NEW TENERS OF THE SECOND			
103000	ON AND OFF LIQUOR FEES;	PALM WINE TAP	PPER /SELLER	
103010	PALM WINE SELLER	LEVY	YEARLY	1,500
103010	OFF AND ON LICECNCE	LEVY	YEARLY	5,000
103010	ON LICENCE; LARGE	LEVY	YEARLY	3,000
103010	OFF LICENCE ; LARGE	LEVY	YEARLY	5,500
103000	ABATTOIR AND SLAUGHTE	R		And the second
103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	2,000
103017	COW SLAUGHTER	FEES	PER HEAD	

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103032	MERRIMENT AND ROAD CL NOISE CONTROL FEES ROAD CLOSURE FOR MERRIMENT FOOD LICENCE PERMIT(FOIL IS SOLD) RESTAURANT: LARGE	FEES	PER EVENT PER EVENT	3,000 5,000
103031	NOISE CONTROL FEES ROAD CLOSURE FOR MERRIMENT FOOD LICENCE PERMIT(FOIL IS SOLD)	FEES	PER EVENT PER EVENT	5,000
103054	FOOD LICENCE PERMIT(FOILS SOLD)		PER EVENT	5,000
103054	FOOD LICENCE PERMIT(FOILS SOLD)			
	10 0000)	R RESTAURANT, E	BAKERIES, AND OTHER	PLACES WHERE FOOD
	RESTAURANT: LARCE			1000
	LANGE	FEES	YEARLY	3,000
103054	SMALL	FEES	YEARLY	1,500
.03054	FAST FOODS	FEES	YEARLY	3,000
.03054	BAKERY LICENCE FEE	FEES	YEARLY	5,000
	RADIO & TV LICENCE FEES			
03037	RADIO & TV	FEES	YEARLY	100
03037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	100
SLOOSANDE I	MARRIAGE RIPTH AND DEA	TH REGISTRATIO	N	
			THE RESERVE OF THE PARTY OF THE	1,000
03043	BIRTH REGISTRATION FEES	FEES		
03044	BURIAL GROUND PERMIT	FEES	PER BODY	2,000
03030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000
03043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500
03099	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000
	03054	RADIO & TV LICENCE FEES RADIO & TV LICENCE FEES RADIO & TV VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED. MARRIAGE BIRTH AND DEA BIRTH REGISTRATION FEES BURIAL GROUND PERMIT MARRIAGE REGISTRATION ACTS FEES DEATH REGISTRATION FEES LOCAL GOVERNMENT	RADIO & TV LICENCE FEES RADIO & TV LICENCE FEES O3037 RADIO & TV FEES VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED. FEES MARRIAGE BIRTH AND DEATH REGISTRATIO O3043 BIRTH REGISTRATION FEES MARRIAGE REGISTRATION FEES MARRIAGE REGISTRATION FEES O3030 ACTS FEES DEATH REGISTRATION FEES FEES LOCAL GOVERNMENT	RADIO & TV LICENCE FEES PEES PEES PEES PEES PEARLY PEARLY PEARLY PEES PEES PEES PEES PEER PEES PEER PEES PEER PEES PEER PEER PEES PEER PEER

103000	NAMING OF STREET REGISTRATION				
103037	HONORARY	FEES	LUMP SUM		
103037	ON DEMAND	FEES	LUMP SUM	10,000	
			ECIVIF SOIVI	150,000	
103000	MARKETS	effective years me and	No. 14 Control of the latest and the		
103043	LOCKED UP STALL; SINGLE	CCCC			
200010	LOCALD OF STALL, SINGLE	FEES	YEARLY	5,000	
103044		FEES	YEARLY	8,000	
103030	SHEDS; OPEN SHEDS SINGLE	FEES	YEARLY	2,000	
103043	MARKET HAWKERS	FEES	DAILY	1,000	
103030	MARKET TOLLS	FEES	DAILY	50	
103030	SANITATION	FEES	DAILY / MONTHLY	50	
103000	MOTOR PARKS				
103008	GATE FEE : ALL VEHICLES	FEES	PER ENTRANCE	200	
103008	LOADING COMMISSION FEES; BUS	FEES	PER LOAD	1,000	
103008	CARS	FEES	PER LOAD	500	
103008	CYCLIST DAILY FEE	FEES	DAILY	50	
103008	LICENCING AND OPERATION OF PRIVATE PARKS	FEES	YEARLY	40,000	
103008	NATIONAL COVERAGE	FEES	YEARLY	2,000 - 5,000	
103008	WRONG PARKING CHARGES	FEES	PER DEFAULT	2,000	
103000	DOMESTIC ANIMAL LICENCE	E			
103004	Land to the state of the state	FEES	YEARLY	500	
103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	2,000	

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103000	on make make out	PICYCLE TRUCK COMME			
103000		BICYCLE, TRUCK, CANOE,W	HEEL BARROW	AND CART FEES	The state of the s
		BICYCLE, TRUCK, CANOE,		- 45 - 42 - 35 - 35 - 35 - 35	
		WHEEL BARROW CART (
	103003	COMMERCIAL ONLY) FEES	FEES	YEARLY	
	103005	BICYCLE LICENCE	LEVY	VEADIN	30
			CCVI	YEARLY	50
	103003	WHEEL BARROW / CART			
	103003	LICENCE	LEVY	YEARLY	50
THE W	103005	CANOE LICENCE FEES	LEVY	YEARLY	10
					10
	7 (a. 11)				
103000		SIGN BOARD (SIGNAGE) AI	ND ADVERT PE	RMIT	
	103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1,00
		BILL BOARDS AND EYE			
	103088	CATCHER	LEVY	YEARLY	10,00
				TEXTILET	10,00
,	102000	TRADE FAIR EXHIBITION	LEVA		
	103088	FEES	LEVY	PER EVENT	10,00
	Whater.				
		TENEMENT RATE			
102000		VALUE OF PROPERTY:			
	102001	N1 - N5M	LEVY	YEARLY	1,00
1000	102001	N5M - N10M	LEVY	YEARLY	2,00
	C. C. 151-		LEVY	YEARLY	3,00
	102001	N10M - N20	LEVI		
	102001	ABOVE N20M	LEVY	YEARLY	5,00
		TENEMENT RATE FROM			
		GSM COMPANIES			400,000
	102001	INSTALLING MAST	LEVY	YEARLY	200,000 - 400,000
	402004	ARREARS & PENALTIES	PENALTY	PER YEAR	2,000
	102001	ARREARS & PENACTIES	The state of		
02000		BASIC TRANSMISSION SERV	ICE BTS TENEN	MENT)	
	A MEDICAL STREET	CATEGORY A	LEVY	YEARLY	1,500,00
	102001	CATECODY		THE RESERVE TO SHARE THE PARTY OF THE PARTY	

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102001	CATEGORY B	LEVY	YEARLY	80,000
102001	CATEGORY C	LEVY	YEARLY	60,000
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000	CUSTOMARY RIGHT OF O	CCUPANCY		AND A CONTRACTOR OF
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000
	GENERAL RATE	The state of the s	YEARLY	段。 500
	CATTLE TAX (PER COW)		YEARLY	200
	SAND MINING		PER TRIP	500

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Obubra Local Government Council

HARMONISED TAX LOCAL GOVE	SCHEDULE FOR OBUBRA RNIMENT COUNCIL		LGA CODE: 101000	1306
OBUBRA LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 013	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(13)
103000	SHOP & KIOSK;			The second secon
103097	VERY LARGE	LEVY	YEARLY	3,000,00
103097	LARGE	LEVY		3,000.00
103097			YEARLY	2,000.00
	MEDIUM	LEVY	YEARLY	1,000.00
103097	SMALL	LEVY	YEARLY	500.00
103097	KIOSK	LEVY	YEARLY	1,000.00
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000.00
103020	WORKSHOP FOR ARTISANS	LEVY	YEARLY	1,000-5000
103000	ON AND OFF LIQUOR FEES;			
103011	PALM WINE TAPPER /SELLER REGISTRATION FEES	LEVY	YEARLY	1,000 - 2000
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	1,000-3000
103010	ON LICENCE: LARGE	LEVY	YEARLY	3,000
103010	MEDIUM	LEVY	YEARLY	2,000
		LEVY	YEARLY	1,000
103010	SMALL	LEVY	YEARLY	3,000
103010	OFF LICENCE: LARGE		YEARLY	2,000
103010	MEDIUM	LEVY		2,000
103010	SMALL	LEVY	YEARLY	2,000

	103013	CIGARATE LICENCE FEES - WHOLESALE RETAIL	LEVY	YEARLY YEARLY	10,000
					1,000 - 2,000
103000	of of a state	ABATTOIR AND SLAUGHTER		Control Control Control	
	G. SHERRY MAN	LICENCE FOR PRIVATE			
	103018	ABBATTOIR	FEES	YEARLY	10,000
	103017	COW SLAUGHTER	FEES	PER HEAD	200
	103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100
103000		MERRIMENT AND ROAD CL	OSURE FOR ENTE	RTAINMENT	
	103032	NOISE CONTROL FEES	FEES	PER EVENT	1,000-5,000
	103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	2,000-5,000
		FOOD LICENCE PERMIT(FO	R RESTAURANT, B	AKERIES, AND OTHER	PLACES WHERE FOOD
103000		IS SOLD)			
103000	103054	IS SOLD) RESTAURANT: LARGE	FEES	YEARLY	2,000
103000	103054 103054				
103000		RESTAURANT: LARGE	FEES	YEARLY	2,000
103000	103054	RESTAURANT: LARGE RESTAURANT: MEDIUM	FEES FEES	YEARLY YEARLY	2,000
103000	103054 103054	RESTAURANT: LARGE RESTAURANT: MEDIUM RESTAURANT: SMALL	FEES FEES	YEARLY YEARLY YEARLY	2,000 1,000 1,000 1,000 2,000
103000	103054 103054 103054	RESTAURANT: LARGE RESTAURANT: MEDIUM RESTAURANT: SMALL FAST FOODS	FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY	2,000 1,000 1,000
103000	103054 103054 103054	RESTAURANT: LARGE RESTAURANT: MEDIUM RESTAURANT: SMALL FAST FOODS BAKERY LICENCE FEE	FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY	2,000 1,000 1,000 1,000 2,000
	103054 103054 103055	RESTAURANT: LARGE RESTAURANT: MEDIUM RESTAURANT: SMALL FAST FOODS BAKERY LICENCE FEE RECREATIONAL PERMIT RADIO & TV LICENCE FEES	FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY	2,000 1,000 1,000 1,000 2,000
	103054 103054 103054	RESTAURANT: LARGE RESTAURANT: MEDIUM RESTAURANT: SMALL FAST FOODS BAKERY LICENCE FEE RECREATIONAL PERMIT RADIO & TV LICENCE FEES RADIO & TV VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES FEES FEES FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY	2,000 1,000 1,000 1,000 2,000 2,000
103000	103054 103054 103055 103037	RESTAURANT: LARGE RESTAURANT: MEDIUM RESTAURANT: SMALL FAST FOODS BAKERY LICENCE FEE RECREATIONAL PERMIT RADIO & TV LICENCE FEES RADIO & TV VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES FEES FEES FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY	2,000 1,000 1,000 1,000 2,000 2,000
	103054 103054 103055 103037	RESTAURANT: LARGE RESTAURANT: MEDIUM RESTAURANT: SMALL FAST FOODS BAKERY LICENCE FEE RECREATIONAL PERMIT RADIO & TV LICENCE FEES RADIO & TV VEHICLE RADIO WHERE THE VEHICLE IS	FEES FEES FEES FEES FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY YEARLY	2,000 1,000 1,000 2,000 2,000

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	100000	LOADING FEES : TRUCKS /			
	103008	TRAILERS	FEES	PER DAY	1,000 - 2,000
	103008	LORRIES/TRIP	FEES	PER TRIP	1,000-3000
	103008	BUSES	FEES	PER DAY	500-1,000
	103008	PICK UP	FEES	PER DAY	500 - 1,000
	103008	CARS	FEES	PER DAY	200 - 500
	103008	LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS.)	FEES	DAILY	10%
	103008	CYCLIST DAILY FEE	FEES	DAILY	50
	103008	OPERATIONAL PERMITS FOR PRIVATE PARKS	LEVY	YEARLY	30,000
103000	1 January	DOMESTIC ANIMAL LICENC	E		
	103004	DOG LICENCE	FEES	YEARLY	1,000
	103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	5,000
103000		BICYCLE, CANOE, WHEEL BA	RROW AND CART	FEES	
	103005	BICYCLE LICENCE	LEVY	YEARLY	500
	103003	WHEEL BARROW /CART LICENCE	LEVY	YEARLY	500
	103005	CANOE LICENCE FEES	LEVY	YEARLY	500
	103015	CANOE LANDING FEES	FEES	DAILY	200
103000	**************************************	SIGN BOARD (SIGNAGE) AN	ND ADVERT PERMI	Ţ	
	103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	500 -1,000
	103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	5,000 -15,000
		TRADE FAIR EXHIBITION FEES	LEVY	PER EVENT	20,000 - 30,000
	103088	TELO	5	5	

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	TENEMENT RATE VALUE OF PROPERTY:					
102000						
102001	N1-N5M	LEVY	YEARLY			
102001	N5M-N10M			500		
		LEVY	YEARLY	1,000		
102001	N10M-N20	LEVY	YEARLY	1,500		
102001	ABOVE N20M	LEVY	YEARLY	2,000		
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500		
	COMPANY SAMITE		YEARLY	200,000-150,000		
				NO. ALCOHOL:		
102000	BASIC TRANSMISSION SER	RVICE (BTS TENE	MENT)			
102001	CATEGORY A	LEVY	YEARLY	1,500,000		
102001	CATEGORY B	LEVY	YEARLY	80,000		
102001	CATEGORY C	LEVY	YEARLY	60,000		
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000		
03000	CUSTOMARY RIGHT OF O	CCUPANCY				
103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,00		
103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,00		
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,00		
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,00		

Obudu Local Government Council

		SCHEDULE FOR OBUDU		LGA CODE: 101000	1406
GOVERNME PREFIX CODE	NT COUNCIL E FOR BANK CES - 014	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(P)
103000	C. A. William	SHOP & KIOSK;			
MATERIAL STATES	103097	SHOP; VERY LARGE	LEVY	YEARLY	150,000, 400,000
	103097	LARGE	LEVY	YEARLY	150,000 - 100,000
	103097	MEDIUM	LEVY	YEARLY	50,000 - 40,000
	103097	SMALL	LEVY		30,000 - 20,000
				YEARLY	20,000 - 10,000
	103097	VERY SMALL	LEVY	YEARLY	2,000 - 5,000
	103020	KIOSK	LEVY	YEARLY	2,000 - 1,000
	103020	CONTAINER / TEMPORARY SHOP	LEVY		2,000 - 1,000
	103020	WORKSHOP FOR ARTISANS	LEVY	YEARLY	2,000 - 1,000
102000					
103000		ON AND OFF LIQUOR FEES;	Maria de Caracteria de la Caracteria de	VEADLY	3,000 - 5,000
	103010	ON LICENCE: LARGE	LEVY	YEARLY	
	103010	MEDIUM	LEVY	YEARLY	2,000 - 3,000
	103010	SMALL	LEVY	YEARLY	1,000 - 3,000
	103010	OFF LICENCE: LARGE	LEVY	YEARLY	20,000 - 10,000
	103010	MEDIUM	LEVY	YEARLY	5,000 -3,000
		SMALL	LEVY	YEARLY	1,000 - 2,000
	103010				2000
	103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY TO	1,000 - 2,000

103013	RETAIL	LEVY	YEARLY	500 - 1,000
03000	ABATTOIR AND SLAUGHTE	O FOREST LANGE THE		
	LICENCE FOR PRIVATE			
103018	ABBATTOIR	FEES	YEARLY	10,000 - 5,000
103017	COW SLAUGHTER	FEES	PER HEAD	200
103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	100
03000	MERRIMENT AND ROAD CL	OSURE FOR E	NTERTAINMENT	
103032	NOISE CONTROL FEES	FEES	PER EVENT	5,000
103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	100,000
	FOOD LICENCE PERMIT(FO	R RESTAURAN	NT, BAKERIES, AND OTHE	R PLACES WHERE FO
03000	IS SOLD)			
103054		FEES	YEARLY	7,000
	IS SOLD) RESTAURANT:			
103054	IS SOLD) RESTAURANT: LARGE MEDIUM	FEES	YEARLY	7,000
103054	IS SOLD) RESTAURANT: LARGE MEDIUM	FEES FEES	YEARLY	7,000
103054 103054 103054	IS SOLD) RESTAURANT: LARGE MEDIUM SMALL	FEES FEES	YEARLY YEARLY YEARLY	7,000 2,000 1,000 3,000
103054 103054 103054	IS SOLD) RESTAURANT: LARGE MEDIUM SMALL FAST FOODS	FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY	7,000 2,000 1,000 3,000
103054 103054 103054	IS SOLD) RESTAURANT: LARGE MEDIUM SMALL FAST FOODS	FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY	7,000 2,000 1,000 3,000 10,000 - 5,000
103054 103054 103054 103055	IS SOLD) RESTAURANT: LARGE MEDIUM SMALL FAST FOODS BAKERY LICENCE FEE	FEES FEES FEES	YEARLY YEARLY YEARLY YEARLY	7,000 2,000 1,000

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	103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	FOO
	103044	BURIAL GROUND PERMIT	FEES	PER BODY	500
		MARRIAGE REGISTRATION			5,000
	103030	ACTS FEES	FEES	PER MARRIAGE	10,000
		DEATH REGISTRATION			
	103043	FEES	FEES	PER CERTIFICATE	1,000
	103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEFE		
	103030		FEES	PER CERTIFICATE	1,000
103000		NAMING OF STREET REGIST	TRATION		
	103037	HONORARY	FEES	LUMP SUM	50,000
	103037	ON DEMAND	FEES	LUMP SUM	200,000
		REAL PROPERTY.			
103000		MARKETS;			
TO CO DESCRIPTION	****	LOCKED UP STALLS;			
	103043	SINGLE	FEES	YEARLY	2,400
					2.000
	103043	DOUBLE	FEES	YEARLY	3,600
	102042	SPECIAL LOCK UP	FEES	YEARLY	4,800
	103043		1223		
	103030	SHEDS; OPEN SHEDS SINGLE	FEES	YEARLY	1,200
			FEES	YEARLY	1,000
	103043	MARKET HAWKERS		DAILY	20
	103030	MARKET TOLLS	FEES	MONTHLY	100
	103030	SANITATION (RURAL)	FEES	MONTE	
103000	12/10/20	MOTOR PARKS;			
		GATE FEE : TRUCKS /	rrrc	PER ENTRANCE	500 - 200
	103008	TRAILERS	FEES	PER ENTRANCE	200 - 150
	103008	LORRIES	FEES	PER ENTRANCE	1,000 - 500
	103008	TANKERS	FEES	STATE OF THE PARTY	100
	103008	BUSES	FEES	PER ENTRANCE	
E RESPUES	103008			ntr >	

MARRIAGE BIRTH AND DEATH REGISTRATION

	103008	PICK UP	FEES	PER ENTRANCE	
	103008	CARS	FEES		100
		LOADING FEES		PER ENTRANCE	30
	103008	(FORMERLY LANDING FEES)	FEES	DAILY	2,000 - 100
	103008	LOADING FEES (FORMERLY HAULAGE, TRAILERS, BUSES, CARS ETC)	FEES	DAILY	10,000 - 200
	103008	CYCLIST DAILY FEE	FEES	DAILY	20
	103008	NATIONAL DRIVERS EMBLEM	CHARGE	PER VEHICLE	1,500 - 500
	103008	OPERATION OF PRIVATE PARKS	LEVY	MONTHLY	20,000
	103008	NATIONAL COVERAGE	LEVY	YEARLY	5,000 - 2,000
	103008	WRONG PARKING CHARGES	FINE	PER DEFAULT	3,000
103000		DOMESTIC ANIMAL LICENC			
	103004	DOG LICENCE	FEES	YEARLY	100
	103041	FINES FOR STRAYING DOMESTIC ANIMAL	FINE	PER ANIMAL	5,000
103000		BICYCLE, CANOE, WHEEL BA	RROW AND CA	RT FEES	
	103003	BICYCLE, TRUCK, CANOE, WHEEL BARROW & CART (COMMERCIAL ONLY) FEES	FEES	YEARLY	
	103005	BICYCLE LICENCE	LEVY	YEARLY	50
	103003	WHEEL BARROW / CART LICENCE	LEVY	YEARLY	100
	The state of the last		LEVY	YEARLY	500
	103003	CANOE LICENCE FEES	LLV:		100

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103000	The state of	SIGN BOARD (SIGNAGE) AI	ND ADVERT PER	MIT	
	103088	DIRECTIONAL SIGN BOARD			
			LLVY	YEARLY	2,000
	103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	10,000 - 2,000
	103088	TRADE FAIR EXHIBITION FEES	LEVY	PER MONTH	50,000
excellences	ACCOMING TO	TENEMENT RATE			
102000					
		VALUE OF PROPERTY:			
	102001	N1 - N5M	LEVY	YEARLY	1,000
	102001	N5M - N10M	LEVY	YEARLY	2,000
	102001	N10M - N20	LEVY	YEARLY	3,000
	102001	ABOVE N20M	LEVY	YEARLY	5,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102000	H	BASIC TRANSMISSION SERV	ICE (BTS TENEN	MENT)	
	102001	CATEGORY A	LEVY	YEARLY	1,500,000
	102001	CATEGORY B	LEVY	YEARLY	80,000
	102001	CATEGORY C	LEVY	YEARLY	60,000
21,02	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000		CUSTOMARY RIGHT OF OCC	CUPANCY		
	103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000
	103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
		CATEGORY C - Above	LEVY	LUMP SUM	10,000,000 - 100,000
	103091	5,000sqm	PENALTY	PER YEAR	5,000
	103091	ARREARS & PENALTIES	PENALI		

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Odukpani Local Government Council

K SCHEDULE FOR ODUKTANI- VERNMENT COUNCIL		IGA/GODE: 101000	505
	NATURE OF REVENUE	COLLECTION PERIOD	RATE(@)
SHOP & KIOSK;			t of action
7 SHOP; VERY LARGE	LEVY	YEARLY	30,000-50,000
7 LARGE	LEVY		20,000-30000
7 MEDIUM	LEVY		10,000-20,000
7 SMALL	LEVY		1,000-10,000
7 VERY SMALL			500-1,000
			2,000-3,000
CONTAINER / TEMPORARY	LEVY	YEARLY	2,000-3,000
WORKSHOP FOR ARTISANS	LEVY	YEARLY	2,000-3,000
ON AND OFF LIQUOR FEES;			
PALM WINE TAPPER /SELLER REGISTRATION 1 FEES	LEVY	YEARLY	2,000
	LEVY	YEARLY	2,000
	LEVY	YEARLY	2,000
NASPUIM	LEVY	YEARLY	2,000
2 AMAIL	LEVY	YEARLY	2,000
	LEVY	YEARLY	2,000
OFF LICENCE. DINGS	LEVY	YEARLY	2,000
	REVENUE ITEM SHOP & KIOSK; SHOP; VERY LARGE LARGE MEDIUM SMALL VERY SMALL VERY SMALL VERY SMALL OKIOSK CONTAINER / TEMPORARY SHOP WORKSHOP FOR ARTISANS ON AND OFF LIQUOR FEES; PALM WINE TAPPER /SELLER REGISTRATION FEES NATIVE LIQUOR FEES ON LICENCE: LARGE	SHOP & KIOSK; The state of the	SHOP & KIOSK; 7 SHOP; VERY LARGE LEVY YEARLY 7 LARGE LEVY YEARLY 7 MEDIUM LEVY YEARLY 7 VERY SMALL LEVY YEARLY O KIOSK LEVY YEARLY O CONTAINER / TEMPORARY SHOP ON AND OFF LIQUOR FEES; PALM WINE TAPPER / SELLEY YEARLY O NATIVE LIQUOR FEES LEVY YEARLY VEARLY VEARLY

		MEDIUM			
	103010	SMALL	LEVY	YEARLY	
	103013	CIGARATE LICENCE FEES - WHOLESALE	LEVY	YEARLY	2,000
	103013	RETAIL	LEVY	YEARLY	2,000
103000		ABATTOIR AND SLAUGHTER		STATE OF THE PARTY	
	103018	LICENCE FOR PRIVATE ABBATTOIR	FEES	YEARLY	10,000
	103017	COW SLAUGHTER	FEES	PER HEAD	500
	103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	200
	103017	CATTLE DEALERS LICENCE	FEES	YEARLY	10,000.00
	103017	BATCHERS LICENSE	FEES	YEARLY	5,000.00
	103017	HAWKERS LICENSE	FEES	YEARLY	500
103000		MERRIMENT AND ROAD CL	OSURE FOR ENTER	RTAINMENT	
103000	103032	MERRIMENT AND ROAD CLO NOISE CONTROL FEES	PEES	PER EVENT	2,000
103000	103032		11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	The state of the s	2,000
103000		NOISE CONTROL FEES ROAD CLOSURE FOR	FEES	PER EVENT	
103000		NOISE CONTROL FEES ROAD CLOSURE FOR MERRIMENT CORPORATE	FEES FEES FEES	PER EVENT PER EVENT	5,000
103000		NOISE CONTROL FEES ROAD CLOSURE FOR MERRIMENT	FEES FEES FEES	PER EVENT PER EVENT	5,000 30000-20000 PLACES WHERE FOOD
		NOISE CONTROL FEES ROAD CLOSURE FOR MERRIMENT CORPORATE FOOD LICENCE PERMIT(FOR	FEES FEES FEES	PER EVENT PER EVENT	5,000
	103031	NOISE CONTROL FEES ROAD CLOSURE FOR MERRIMENT CORPORATE FOOD LICENCE PERMIT(FOR IS SOLD)	FEES FEES R RESTAURANT, BA	PER EVENT PER EVENT PER EVENT AKERIES, AND OTHER	5,000 30000-20000 PLACES WHERE FOOD
	103031 103054 103054	ROAD CLOSURE FOR MERRIMENT CORPORATE FOOD LICENCE PERMIT(FOR IS SOLD) RESTAURANT: LARGE RESTAURANT: MEDIUM RESTAURANT:	FEES FEES FEES FEES FEES	PER EVENT PER EVENT PER EVENT AKERIES, AND OTHER	5,000 30000-20000 PLACES WHERE FOOD 3,000 2,000
	103031 103054 103054	ROAD CLOSURE FOR MERRIMENT CORPORATE FOOD LICENCE PERMIT(FOR IS SOLD) RESTAURANT: LARGE RESTAURANT: MEDIUM RESTAURANT: SMALL	FEES FEES FEES FEES FEES FEES	PER EVENT PER EVENT PER EVENT AKERIES, AND OTHER YEARLY YEARLY	5,000 30000-20000 PLACES WHERE FOOD 3,000 2,000 1,000
	103031 103054 103054	ROAD CLOSURE FOR MERRIMENT CORPORATE FOOD LICENCE PERMIT(FOR IS SOLD) RESTAURANT: LARGE RESTAURANT: MEDIUM RESTAURANT:	FEES FEES FEES FEES FEES FEES FEES	PER EVENT PER EVENT PER EVENT AKERIES, AND OTHER YEARLY YEARLY YEARLY	5,000 30000-20000 PLACES WHERE FOOD 3,000 2,000

103000		RADIO & TV LICENCE FEES			
- Parameter S	103037	RADIO & TV	FEES	VEARIN	
		VEHICLE RADIO WHERE		YEARLY	100
		THE VEHICLE IS			
	103037	REGISTERED.	FFFG		
No.	10000		FEES	YEARLY	100
103000		MARRIAGE BIRTH AND DEAT	H REGISTRATIC	ON	
	103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	1000
	103044	BURIAL GROUND PERMIT	FFFC		1000
	103044	BORIAL GROUND PERIVITI	FEES	PER BODY	10,000
		MARRIAGE REGISTRATION			
	103030	ACTS FEES	FEES	PER MARRIAGE	5000
		DEATH REGISTRATION			
	103043	FEES	FEES	PER CERTIFICATE	1000
		LOCAL COVERNIAGNIT			
	103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1000
	103030	CENTIFICATE OF ORIGIN	FECS	PERCENTIFICATE	1000
11. 4.3		MARRIAGE CERTIFICATE			
	103030	FEES	FEES	PER CERTIFICATE	10000
L03000		NAMING OF STREET REGISTR	ATION		
	103037	HONORARY	FEES	LUMP SUM	5,000
		ON DELIANID	FEES	LUMP SUM	500,000
	103037	ON DEMAND	1223		
103000		MARKETS;			5.000
	103043	LOCKED UP STALLS	FEES	YEARLY	5,000
			FEES	YEARLY	1,000
			1660	The same of the sa	A STATE OF THE PARTY.
	103044	BLOCK STALLS		VEADIV	1,000
	103044 103030	SHEDS SHEDS	FEES	YEARLY	
	103030	SHEDS		YEARLY DAILY	1,000
		SHEDS MARKET HAWKERS	FEES		
	103030	SHEDS	FEES	DAILY	50
	103030 103043 103030	SHEDS MARKET HAWKERS MARKET TOLLS	FEES	DAILY	50 50 50
	103030	SHEDS MARKET HAWKERS	FEES FEES FEES	DAILY	50

	MOTOR PARKS;		Political Street Control of Street	
	ENTRANCE FEE (GATE);			
103008		FEES	PER DAY	1,500
402000				2,500
103008		FEES	PER DAY	1,000
103008		FFFA		
103000		FEES	PER DAY	1,000
103008	BUSES	FFFS	DED DAY	
	ENTRANCE FEE (GATE):	1,000	PERDAY	300
103008	PICK UP	FEES	PER DAY	200
	ENTRANCE FEE (GATE);			
103008	CARS	FEES	PER DAY	100
	LOADING FEES (10% OF			
100000	VEHICLE LOAD OF	5550	DANIN	
103008				
103008	CYCLIST DAILY FEE	FEES	DAILY	50
	NATIONAL DRIVERS	CHARCE	DED VEHICLE	2,500
103008		CHARGE	TEN VEHICLE	
103008	PARKS	LEVY	YEARLY	150,000
NACONE CO.	DOMESTIC ANIMAL LICENCE			
103004		FEES	YEARLY	1000
103004				
103041		FINE	PER ANIMAL	1,500
203071	The second secon	RROW AND CART	FEES	
	上下於 22 年 五五五五五十二日 五五十二日 日本中			
	WHEEL BARROW & CART			
	(COMMERCIAL ONLY)	FFFS	PER DAY	200
103003	FEES	1223	1	
	103008 103008 103008 103008 103004 103004	ENTRANCE FEE (GATE); TRUCKS / TRAILERS ENTRANCE FEE (GATE); LORRIES ENTRANCE FEE (GATE); TANKERS ENTRANCE FEE (GATE); TANKERS ENTRANCE FEE (GATE); BUSES ENTRANCE FEE (GATE); PICK UP ENTRANCE FEE (GATE); CARS LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS.) 103008 CYCLIST DAILY FEE NATIONAL DRIVERS EMBLEM LICENCING AND OPERATION OF PRIVATE PARKS DOMESTIC ANIMAL LICENCE 103004 DOG LICENCE 103004 DOG LICENCE 103004 DOMESTIC ANIMAL BICYCLE, CANOE, WHEEL BA BICYCLE, TRUCK, CANOE, WHEEL BARROW & CART (COMMERCIAL ONLY)	ENTRANCE FEE (GATE); TRUCKS / TRAILERS ENTRANCE FEE (GATE); LORRIES ENTRANCE FEE (GATE); TANKERS ENTRANCE FEE (GATE); TANKERS ENTRANCE FEE (GATE); BUSES ENTRANCE FEE (GATE); FEES ENTRANCE FEE (GATE); PICK UP ENTRANCE FEE (GATE); FEES ENTRANCE FEE (GATE); CARS ENTRANCE FEE (GATE); FEES LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS.) FEES NATIONAL DRIVERS EMBLEM CHARGE LICENCING AND OPERATION OF PRIVATE PARKS LICENCING AND OPERATION OF PRIVATE PARKS LEVY DOMESTIC ANIMAL LICENCE 103004 DOG LICENCE FEES BICYCLE, CANOE, WHEEL BARROW AND CART WHEEL BARROW & CART (COMMERCIAL ONLY) FEES	ENTRANCE FEE (GATE); 103008 TRUCKS / TRAILERS ENTRANCE FEE (GATE); 103008 LORRIES ENTRANCE FEE (GATE); 103008 PICK UP ENTRANCE FEE (GATE); 103008 CARS ENTRANCE FEE (GATE); 103008 CARS ENTRANCE FEE (GATE); 103008 CARS LOADING FEES (10% OF VEHICLE LOAD OF PASSENGERS.) 103008 CYCLIST DAILY FEE FEES DAILY 103008 CYCLIST DAILY FEE FEES DAILY NATIONAL DRIVERS EMBLEM CHARGE PER VEHICLE 103008 PARKS LICENCING AND OPERATION OF PRIVATE PARKS LEVY YEARLY DOMESTIC ANIMAL LICENCE 103004 DOG LICENCE FEES PER DAY PER DAY

103005	BICYCLE LICENCE	LEVY	YEARIY	
	WHEEL BARROW /CART			150
103003	LICENCE	LEVY	YEARLY	1000
103003	CANOE LICENCE FEES	LEVY		1000
			FEARE	200-500
	SIGN BOARD (SIGNAGE) AN	ND ADVERT PERMIT		mile State of the second
103088	Hart Carlot and Carlot	THE PERSON NAMED IN		
103008		LEVY	YEARLY	1000 - 5000
102000				
103000		LEVY	YEARLY	20,000
102000	TRADE FAIR EXHIBITION			
103088	FEED	LEVY	PER EVENT	10,000
1 10001	TENEMENT RATE			
No.	VALUE OF PROPERTY:			And altimosphic
102001	N1 - N5M	LEVY	YEARLY	2500
102001	N5M - N10M	LEVY	YEARLY	5,000
102001	N10M - N20	LEVY	YEARLY	7,500
102001	ABOVE N20M	LEVY	YEARLY	10000
102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
	BASIC TRANSMISSION SERV	ICE (BTS TENEMEN	VT)	
102001	有型的型型型型。图2.20元/帕维尔里亚	LEVY	YEARLY	150,000
		LEVY	YEARLY	80,000
			YEARLY	60,000
102001				20,000
102001	ARREARS & PENALTIES	PENALTY	TEN TEN	
No.				ZANTAS TANCHAS YEAR
	CUSTOMARY RIGHT OF OCC	CUPANCY		20,000
	CATEGORY A - 1,000sqm	LEVY	LUMP SUM	50 ,000 - 20,000
103091	and below	LEVI	THE RESERVE TO SHARE THE PARTY OF THE PARTY	THE RESERVE TO SHARE THE PARTY OF THE PARTY
	103003 103003 103003 103088 103088 103088 102001 102001 102001 102001 102001 102001 102001	103003 CANOE LICENCE FEES SIGN BOARD (SIGNAGE) AN 103088 DIRECTIONAL SIGN BOARD 103088 EAST CATCHER TRADE FAIR EXHIBITION FEES TENEMENT RATE VALUE OF PROPERTY: 102001 N1- N5M 102001 N5M - N10M 102001 N10M - N20 102001 ABOVE N20M 102001 ARREARS & PENALTIES BASIC TRANSMISSION SERV 102001 CATEGORY A 102001 ARREARS & PENALTIES CUSTOMARY RIGHT OF OCC	103003 LICENCE LEVY 103003 CANOE LICENCE FEES LEVY SIGN BOARD (SIGNAGE) AND ADVERT PERMIT 103088 DIRECTIONAL SIGN BOARD LEVY 103088 CATCHER LEVY TRADE FAIR EXHIBITION FEES LEVY TENEMENT RATE VALUE OF PROPERTY: 102001 N1 - N5M LEVY 102001 N5M - N10M LEVY 102001 N10M - N20 LEVY 102001 ABOVE N20M LEVY BASIC TRANSMISSION SERVICE (BTS TENEMENT IN INC.) 102001 CATEGORY A LEVY 102001 CATEGORY B LEVY 102001 ARREARS & PENALTIES PENALTY CUSTOMARY RIGHT OF OCCUPANCY CATEGORY A - 1,000sqm	WHEEL BARROW / CART LICENCE LEVY YEARLY 103003 CANOE LICENCE FEES LEVY YEARLY SIGN BOARD (SIGNAGE) AND ADVERT PERMIT 103088 DIRECTIONAL SIGN BOARD LEVY YEARLY YEARLY 103088 TRADE FAIR EXHIBITION FEES LEVY YEARLY YEARLY YEARLY TENEMENT RATE VALUE OF PROPERTY: 102001 N1- N5M LEVY YEARLY YEARLY 102001 N5M - N10M LEVY YEARLY YEARLY 102001 N5M - N10M LEVY YEARLY YEARLY 102001 ABOVE N20M LEVY YEARLY YEARLY 102001 ARREARS & PENALTIES PENALTY PER YEAR BASIC TRANSMISSION SERVICE (BTS TENEMENT) 102001 CATEGORY A LEVY YEARLY YEARLY YEARLY YEARLY PER YEAR CUSTOMARY RIGHT OF OCCUPANCY LIMP SUM

103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	150,000-100,000
103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000

## GE	NERAL RATE		YEARLY	500
SA	ND MINING	LEVY	PER TRIP	300 - 500

Ogoja Local Government Council

ARMONISED TAXES	HEDULE FOR OGOJALOGAL	4		N. C.
GOVERNIMENT COUNCIL		LGA CODE: 1010001506		
OGOJA LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 016	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(E)
03000	SHOP & KIOSK;			
	· 生态的合体。			
103097	SHOP; VERY LARGE	LEVY	YEARLY	40000 - 50000
103097	LARGE	LEVY	YEARLY	20000 - 30000
103097	MEDIUM	LEVY	YEARLY	10000 - 20000
103097	SMALL	LEVY	YEARLY	2000 - 5000
103097	VERY SMALL	LEVY	YEARLY	500 - 2000
103020	KIOSK .	LEVY	YEARLY	1000 – 2000
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1000 – 3000
103020	WORKSHOP FOR ARTISANS	LEVY	YEARLY	1000 - 4000
103020	COMMERCIAL BANKS	LEVY	YEARLY	150000
103020	MICRO BANK	LEVY	YEARLY	30000
103020	BANKS NATIONAL COVERAGE			12000
103020	PETROL FILLING STATION CATEGORY - URBAN	LEVY	YEARLY	40000
103020	RURAL	LEVY	YEARLY	20000
103020	SURFACE	LEVY	YEARLY	1000
	HOTELS; LARGE	LEVY	YEARLY	100,000
103097	1101245)	LEVY	YEARLY	50,000
103097	MEDIUM		YEARLY	20,000
103097	SMALL	LEVY	1	

103000		ON AND OFF LIQUOR FEES;			
CONTRACTOR OF STREET	CONTRACTOR OF THE PARTY OF THE	PALM WINE TAPPER			
		/SELLER REGISTRATION	N PARTY N		
	103011	FEES	LEVY		
			LEVI	YEARLY	1000
	103012	NATIVE LIQUOR FEES	LEVY	YEARLY	5000
	103010	ON LICENCE: LARGE	LEVY	VEASIV	3000
			CLVI	YEARLY	3000 - 5000
	103010	MEDIUM	LEVY	YEARLY	2000 - 4000
	103010	SMALL	LEVY	VEADU	
		SMALL	LLVI	YEARLY	500 – 3000
4 134	103010	OFF LICENCE: LARGE	LEVY	YEARLY	20000 - 50000
		DEV.			
	103010	LEVY	LEVY	YEARLY	40000
			CCVI	TEARLY	10000 – 20000
	103010	MEDIUM	LEVY	YEARLY	5000 - 10000
	103013	SMALL	LEVY	YEARLY	2000 - 5000
		CIGARATE LICENCE FEES -			
	103013	WHOLESALE	LEVY	YEARLY	5000 – 30000
	7				
	103013	RETAIL	LEVY	YEARLY	500 – 3000
- 1156		ABATTOIR AND			
103000		SLAUGHTER			
S Delivery of the second	103018	COUNCIL ABBATOIR	FEES	MONTHLY	20000
	103010	COUNCIL ADDATOIN			
		LICENCE FOR PRIVATE		AACAITUUV	15000
	103018	ABBATTOIR	FEES	MONTHLY	
	400045	CONCLAUCHTED	FEES	PER HEAD	200
	103017	COW SLAUGHTER		DEDUCAD	100
	103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	
			FEES	PER YEAR	5000
	103023	CATTLE DEALER LICENCE	1000	Minister of the second	

103000		MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT			
	103032	NOISE CONTROL FEES	FEES	PER EVENT	5000 20000
	103031	ROAD CLOSURE FOR MERRIMENT	FEES	PER EVENT	5000 - 20000 10000 - 15000
103000		FOOD LICENCE PERMIT(FO	R RESTAURANT, E	BAKERIES, AND OTHER	PLACES WHERE FOO
	103054	RESTAURANT: LARGE	FEES	YEARLY	2000 - 5000
	103054	MEDIUM	FEES	YEARLY	2000
	103054	SMALL	FEES	YEARLY	1000
	103054	FAST FOODS	No. of the last of		
	103055	BAKERY LICENCE FEE	FEES	YEARLY	10000
		THE SHAPE WAR			
103000		RADIO & TV LICENCE FEES			
	103037	RADIO & TV	FEES	YEARLY	100
	103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500
03000		MARRIAGE BIRTH AND DEATH REGISTRATION			
	103043	BIRTH REGISTRATION FEES	FEES	PER CERTIFICATE	500
1210121	103044	BURIAL GROUND PERMIT	FEES	PER BODY	1000
	103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5000
	103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	500
	103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1000

103000		REGISTRATION			
	103037	HONORARY	FEES	LUMP SUM	10000
	103037	RENUMBERING OF STREETS (OGOJA URBAN)			10000
	103037	ON DEMAND	FEES	LUMP SUM	150000
.03000		MARKETS;			
	103043	LOCKED UP STALLS (GOVT)	FEES	YEARLY	9600
	103044	PRIVATE	FEES	YEARLY	2000
	103030	BLOCK STALLS	FEES	YEARLY	1800
	103030	SHEDS	FEES	YEARLY	1800
	103043	MARKET HAWKERS	FEES	YEARLY	1200
	103030	MARKET TOLLS	FEES	DAILY	20
	103019	SANITATION .	FEES	DAILY	20
03000		MOTOR PARKS;			
03000	8 3 50 5 11 50		The state of the s		
	103008	ENTRANCE FEE (GATE); TRUCKS / TRAILERS	FEES	PER ENTRANCE	300 - 1000
33000	103008		FEES FEES	PER ENTRANCE PER ENTRANCE	300 - 1000 300 - 1000
03000		TRUCKS / TRAILERS ENTRANCE FEE (GATE);			
03000	103008	TRUCKS / TRAILERS ENTRANCE FEE (GATE); LORRIES ENTRANCE FEE (GATE);	FEES	PER ENTRANCE	300 - 1000
	103008	TRUCKS / TRAILERS ENTRANCE FEE (GATE); LORRIES ENTRANCE FEE (GATE); TANKERS ENTRANCE FEE (GATE);	FEES	PER ENTRANCE PER ENTRANCE	300 - 1000

NAMING OF STREET

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		LOADING FEES (10% OF			
	103008	VEHICLE LOAD OF PASSENGERS.)	FEES	DAILY	10%
	103008	CYCLIST DAILY FEE	FEES	DAILY	50
	103008	NATIONAL DRIVERS EMBLEM: TRUCKS	LEVY	YEARLY	15000
	103008	NATIONAL DRIVERS EMBLEM: BUSES	LEVY	YEARLY	10000
	103008	NATIONAL DRIVERS EMBLEM: HILUX	LEVY	YEARLY	5000
	103008	NATIONAL DRIVERS EMBLEM: TAXI	LEVY	YEARLY	2000
	103008	OPERATION OF PRIVATE PARKS	LARGE	YEARLY	360000
					THE RESERVED
	103008		MEDIUM	YEARLY	180000
103000	103008	DOMESTIC ANIMAL LICENCE	MEDIUM	YEARLY	
.03000	103008		FEES	YEARLY	180000
103000		LICENCE			
103000	103004	DOG LICENCE FINES FOR STRAYING	FEES	YEARLY	100
103000	103004	DOG LICENCE FINES FOR STRAYING	FEES	YEARLY PER ANIMAL	100
	103004	DOG LICENCE FINES FOR STRAYING DOMESTIC ANIMAL BICYCLE, TRUCK, CANOE, WHEEL BARROW	FEES	YEARLY	100
	103004	DOG LICENCE FINES FOR STRAYING DOMESTIC ANIMAL BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES	FEES	YEARLY PER ANIMAL	100

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103000		SIGN BOARD (SIGNAGE) AND ADVERT PERMIT			
103000	100000				
	103088	DIRECTIONAL SIGN BOARD	LEVY	YEARLY	1000 - 2500
	103088	BILL BOARDS AND EYE CATCHER	LEVY	YEARLY	
	103088	TRADE FAIR EXHIBITION FEES	LEVY	PER EVENT	50000
102000		TENEMENT RATE ON COMMERCIAL PROPERTY			-
		VALUE OF PROPERTY:			
	102001	N1 - N5M	LEVY	YEARLY	1000 - 10,000
	102001	N5M - N10M	LEVY	YEARLY	10,000 - 30,000
	102001	N10M - N20	LEVY	YEARLY	50,000 - 100,000
	102001	ABOVE N20M	LEVY	YEARLY	50,000 - 100,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000
102000		BASIC TRANSMISSION SERVICE (BTS TENEMENT)			
	102001	CATEGORY A	LEVY	YEARLY	1,500,000
	102001	CATEGORY B	LEVY	YEARLY	80,000
	102001	CATEGORY C	LEVY	YEARLY	60,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000		CUSTOMARY RIGHT OF OCC	CUPANCY		
	103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000
	103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
		CATEGORY C - Above	LEVY	LUMP SUM	10,000,000 - 100,000
	103091	5,000sqm ARREARS & PENALTIES	PENALTY	PER YEAR	100
	103091	AKKEANS & PLIVACIONES		1	

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Yakurr Local Government Council

HARMONISED TAX GOVER	SCHEDULE FOR YAKUR LOCAL NIMENT COUNCIL		KGA CODE: 101000	17(1)3.
YAKURR LOCAL GOVERNMENT COUNCIL PREFIX CODE FOR BANK REMITANCES - 017	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(E)
103000	SHOP & KIOSK;			
103097	SHOP: LARGE	LEVY	YEARLY	10,000 50000
103097	MEDIUM .	LEVY	YEARLY	10,000 - 50000
103097	SMALL	LEVY	YEARLY	3,000 - 4,000 1,000 - 2,000
103097	VERY SMALL	LEVY	YEARLY	500
103020	KIOSK	LEVY	YEARLY	500
103020	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000 - 3,000
103020	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	600 - 1,200
103000	ON AND OFF LIQUOR FEES;			
103011	PALMWINE TAPPER/SELLER REGISTRATION FEES	LEVY	YEARLY	500
103012	NATIVE LIQUOR FEES	LEVY	YEARLY	500
103010	ON LICENCE: LARGE	LEVY	YEARLY	3,000.00
103010	MEDIUM	LEVY	YEARLY	1,500.00
103010	SMALL	LEVY	YEARLY	5,000.00
103010	OFF LICENCE: LARGE	LEVY	YEARLY	3,000.00
103010	MEDIUM	LEVY	YEARLY	3,000.00
103010	SMALL	LEVY	YEARLY	300.00
103013	CIGARETTE LICENCE FEES	LEVY	YEARLY	300.00
103013	WHOLESALE	5	m7-5	

103000		ABATTOIR AND SLAUGHTER	AND PARTIES.		
		LICENCE FOR PRIVATE	ACCEPTANT OF THE PARTY OF THE P		
	103018	ABBATTOIR	FEES	YEARLY	3,000.00
	103017	COW SLAUGHTER	FEES	PER HEAD	
	103017	GOAT/SHEEP/PIGS	FEES	PER HEAD	500
103000		MERRIMENT AND ROAD CLOS	URE FOR ENT	ERTAINMENT	200
	103032	NOISE CONTROL FEES	FEES		
		ROAD CLOSURE FOR	1000	PER EVENT	2,500.00
	103031	MERRIMENT	FEES	PER EVENT	3,000.00
		FOOD LICENCE PERMIT (FOR	RESTAURANT	BAKERIES, AND OTHER PLA	CES WHERE
103000		FOOD IS SOLD)			
	103054	RESTAURANT: LARGE	FEES	YEARLY	6,000.00
	103054	MEDIUM	FEES	YEARLY	4,800.00
	103054	SMALL	FEES	YEARLY	3,600.00
	103054	FAST FOODS	FEES	YEARLY	5,000.00
	103055	BAKERY LICENCE FEES	FEES	YEARLY	3,000 – 5,000
103000		RADIO & TV LICENCE FEES			
	103037	RADIO & TV	FEES	YEARLY	500
	103037	VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED.	FEES	YEARLY	500
103000	VOMAN IN ADDRESS A	MARRIAGE BIRTH AND DEATH	REGISTRATIO	ON	
103000			The state of the s	PER CERTIFICATE	500
	103043	BIRTH REGISTRATION FEES	FEES		
	102020	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	10,000.00
	103030		FEES	PER CERTIFICATE	
	103043	DEATH REGISTRATION FEES		- CATE	1,000.00
		LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	

103000		NAMING OF STREET REGISTRA	ATION		
	103037	HONORARY	FEES		
	103037	ON DEMAND		LUMP SUM	5,000.00
			FEES	LUMP SUM	50,000.00
	A CONTROL OF THE CONT				
103000		MARKETS;			
	103043	LOCKED UP STALLS	FEES	YEARLY	15000.00
	103030	BLOCK STALLS	FEES .	MONTHLY	2,000-6,000
	103030	SHEDS	FEES	YEARLY	
	103043	MARKET HAWKERS PERMIT	FEES	YEARLY	1800.00
	103030	MARKET TOLLS			1000.00
			FEES	DAILY	50.00
	103019	SANITATION	FEES	DAILY	50.00
	103019	MARKET TOILETS	PER USE	DAILY	50.0
03000		MOTOR PARKS;			
VALORENIE .	A STATE OF THE PARTY OF THE PAR				
		ENTERANCE/GATE FEE FOR:			
	103008	ENTERANCE/GATE FEE FOR: TRUCKS/TRAILERS	PER DAY	PER ENTRANCE	1,000
	103008				
	103008		PER DAY	PER ENTRANCE PER ENTRANCE	1,000
	103008	TRUCKS/TRAILERS	PER DAY	PER ENTRANCE	
		TRUCKS/TRAILERS			1,00
	103008	TRUCKS/TRAILERS TANKERS LORRIES	PER DAY PER DAY	PER ENTRANCE PER ENTERANCE	1,00
	103008	TRUCKS/TRAILERS TANKERS	PER DAY	PER ENTRANCE	1,000 1,200.0 1,20 10% of Tota
	103008 103008 103008	TRUCKS/TRAILERS TANKERS LORRIES PICK -UP	PER DAY PER DAY	PER ENTRANCE PER ENTERANCE	1,000 1,200.0 1,20
	103008	TRUCKS/TRAILERS TANKERS LORRIES PICK -UP LOADING FEES	PER DAY PER DAY	PER ENTRANCE PER ENTERANCE	1,200.0 1,200 1,200 10% of Tota Vehicle Loa
	103008 103008 103008	TRUCKS/TRAILERS TANKERS LORRIES PICK - UP LOADING FEES GATE / BOOKING FEES:	PER DAY PER DAY	PER ENTRANCE PER ENTERANCE	1,200.0 1,200 1,200 10% of Tota Vehicle Loa
	103008 103008 103008	TRUCKS/TRAILERS TANKERS LORRIES PICK -UP LOADING FEES	PER DAY PER DAY DAILY	PER ENTRANCE PER ENTERANCE	1,200.0 1,200.0 1,200 10% of Total Vehicle Loa
	103008 103008 103008 103008	TANKERS LORRIES PICK -UP LOADING FEES GATE /BOOKING FEES: BUSES	PER DAY PER DAY DAILY	PER ENTRANCE PER ENTERANCE	1,200.0 1,200.0 1,200 10% of Total Vehicle Loa
	103008 103008 103008	TRUCKS/TRAILERS TANKERS LORRIES PICK - UP LOADING FEES GATE / BOOKING FEES:	PER DAY PER DAY PER DAY DAILY DAILY	PER ENTRANCE PER ENTERANCE	1,000 1,200.0 1,20 10% of Tota

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		DAILY	CYCLIST DAILY FEES	103008	
20		PER VEHICLE	NATIONAL DRIVERS' EMBLEM	103008	
16,500	YEARLY	FEES	COMMMISSION ON GOODS: LORRIES, LICENCING/OPERATION OF PRIVATE PARKS	103008	
			DOMESTIC ANIMAL LICENCE		103000
500	YEARLY	FEES	DOG LICENCE	103004	
2,000	PER ANIMAL	FINES	FINES FOR STRAY DOMESTIC ANIMAL	103041	
(COMMERCIAL	CART FEES	L BARROW AND	BICYCLE, TRUCK, CANOE, WHEE ONLY)		103000
500	YEARLY	LEVY	BICYCLE LICENCE	103005	
500	YEARLY	LEVY	WHEEL BARROW /CART LICENCE	103003	
500	YEARLY	LEVY	CANOE LICENCE	103005	
100 - 500	DAILY	LEVY	CANOE LANDING FEES	103015	
1,000 - 2,500	The Mark H	ADVERT PERMIT	SIGN BOARD (SIGNAGE) AND		103000
1,000 - 2,500	YEARLY	LEVY	DIRECTIONAL SIGN BOARD	103088	
5,000	YEARLY	LEVY	BILL BOARDS AND EYE CATCHER	103088	
	PER EVENT	FEES	TRADE FAIREXHIBITION FEES	103088	
	manager (Carting)				
			TENEMENT RATE		102000
500	YEARLY		VALUE OF PROPERTY:		
250,000.00	YEARLY	LEVY	N1M + - N5M	102001	
157.00	N.7=2		N5M+ - N10M	102001	

	102001	N10M + - N20	LEVY	YEARLY	300 000 00 1
	102001	ABOVE N20M	LEVY	YEARLY	300,000.00 3000 ON
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	PERCENTAGE 500
102000		BASIC TRANSMISSION SERVICE	(BTS TENEMEN	VT)	10.200
PI STATE OF	102001	CATEGORY A	LEVY	YEARLY	1,500,000
	102001	CATEGORY B	LEVY	YEARLY	80,000
	102001	CATEGORY C	LEVY	YEARLY	60,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000		CUSTOMARY RIGHT OF OCCUP	ANCY		
	103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000
	103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
	103091	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,000
	103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,000

**	GENERAL RATE		YEARLY	-500
and the second to the second	Control of the Asset of the Ass	THE REAL PROPERTY OF THE PARTY	PER TRIP	500
**	SAND MINING		PERTRIP	

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Yala Local Government Council

22.	GOVERNM	HEDULE FOR YAVA LOCAL IENT COUNCIL	301	i keriveolos, reingg	Hags
GOVERNME	LOCAL NT COUNCIL E FOR BANK ICES - 018	REVENUE ITEM	NATURE OF REVENUE	COLLECTION PERIOD	RATE(®)
03000		SHOP & KIOSK;			
	103097	SHOP; LARGE(A)	LEVY	YEARLY	10,000.00
	103097	MEDIUM (B)	LEVY	YEARLY	5,000.00
	103097	SMALL (C)	LEVY	YEARLY	1,000 - 3,000
	103097	KIOSK	LEVY	YEARLY	1,000 - 3,000
	103097	CONTAINER / TEMPORARY SHOP	LEVY	YEARLY	1,000 - 3,000
	103020	WORKSHOP PERMIT FOR ARTISANS	LEVY	YEARLY	1,000 - 3,000
03000		ON AND OFF LIQUOR LI	CENCE FEES;		
03000	103010	ON AND OFF LIQUOR LI	CENCE FEES;	YEARLY	3,000.00
03000	103010		The second second	YEARLY YEARLY	3,000.00
03000		WHOLESALE	LEVY		
		WHOLESALE	LEVY		
	103010	WHOLESALE RETAIL ABATTOIR AND SLAUGH LICENCE FOR PRIVATE	LEVY		
	103010	WHOLESALE RETAIL ABATTOIR AND SLAUGH LICENCE FOR PRIVATE ABBATTOIR	LEVY LEVY TER FEES	YEARLY	1,000.00
03000	103010	WHOLESALE RETAIL ABATTOIR AND SLAUGH LICENCE FOR PRIVATE ABBATTOIR COW SLAUGHTER	LEVY LEVY TER FEES FEES	YEARLY	1,000.00
03000	103010	WHOLESALE RETAIL ABATTOIR AND SLAUGH LICENCE FOR PRIVATE ABBATTOIR COW SLAUGHTER	LEVY LEVY FEES FEES FEES	YEARLY YEARLY PER HEAD PER HEAD	15,000.00
03000	103010 103018 103017	WHOLESALE RETAIL ABATTOIR AND SLAUGH LICENCE FOR PRIVATE ABBATTOIR COW SLAUGHTER	LEVY LEVY FEES FEES FEES CLOSURE FOR EN	YEARLY YEARLY PER HEAD PER HEAD ITERTAINMENT	15,000.00
	103010 103018 103017	WHOLESALE RETAIL ABATTOIR AND SLAUGH LICENCE FOR PRIVATE ABBATTOIR COW SLAUGHTER	LEVY LEVY FEES FEES FEES	YEARLY YEARLY PER HEAD PER HEAD	1,000.00 15,000.00 200.00 100.00

103000		FOOD LICENCE PERMIT(FOOD IS SOLD)	FOR RESTAUR	ANT, BAKERIES, AND OTHE	R PLACES WHERE
	103054		STATE OF THE PARTY OF	a to be a first of	
	103054		FEES	YEARLY	3,000.00
		MEDIUM	FEES	YEARLY	2,000.00
	103054	SMALL	FEES	YEARLY	500.00
	103054	FAST FOODS	FEES	YEARLY	
	103055	BAKERY LICENCE FEE	FEES		5,000.00
103000	how were	RADIO & TV LICENCE FEE		YEARLY	3,000.00
	102027		5		
	103037	RADIO & TV	FEES	YEARLY	100.00
103000		MARRIAGE BIRTH AND D	EATH REGISTI	RATION	
		BIRTH REGISTRATION			
	103043	FEES	FEES	PER CERTIFICATE	500.00
	103030	MARRIAGE REGISTRATION ACTS FEES	FEES	PER MARRIAGE	5,000.00
	103043	DEATH REGISTRATION FEES	FEES	PER CERTIFICATE	100.00
	103030	LOCAL GOVERNMENT CERTIFICATE OF ORIGIN	FEES	PER CERTIFICATE	1,000.00
.03000		NAMING OF STREET REG	ISTRATION	THE RESERVE AND THE	
	103037	HONORARY	FEES	LUMP SUM	10,000.00
	103037	ON DEMAND	FEES	LUMP SUM	150,000.00
03000		MARKETS; (FOR PIVATELY PAID TO COUNCIL)	Y BUILT MAR	CET STORES 20% OF RENT P	The Parties
	103043	LOCKED UP STALLS	FEES	YEARLY	12,000.00
	103030	BLOCK STALLS	FEES	YEARLY	6,000.00
			FEES	YEARLY	3,000.00
	103030	SHEDS		YEARLY	1,000 - 2,000
	103043	MARKET HAWKERS	FEES		20.00
	103030	MARKET TOLLS	FEES	DAILY	The state of the s
			FEES	DAILY	10.00
	103019	SANITATION	The state of the s		

103000	MOTOR PARKS;	SE CHECK DESIGNATION					
. 10300	ENTRANCE FEES (GATE) For All commercial Vehicles only	FEES	PER ENTRANCE	50.00			
10300	COMMISSION (All commissions to be shared 60% to Council and 40% to NURTW): TRAILER	FEES	PER TRUCK	12,000.00			
10300	8 LORRIES	FEES	PER LORRY	6,000.00			
10300	8 BUSES	FEES	PER BUS	2,000.00			
10300	8 TAXI	FEES	PER TAXI	1,000.00			
10300	LOAD FEES(formerly Haulage):TRAILERS	FEES	PER TRAILER	10,000 - 6,000			
10300	8 LORRIES	FEES	PER LORRY	500 - 3,000			
10300	8 BUSES	FEES	PER BUS	1,000.00			
10300	8 TAXI	FEES	PER TAXI	500.00			
10300	8 CYCLIST DAILY FEE	FEES	DAILY	50.00			
103000	DOMESTIC ANIMAL LICE	NCE		186			
10300	4 DOG LICENCE	FEES	YEARLY	500.00			
103000	BICYCLE, TRUCK, CANOE	WHEEL BARR	OW AND CART FEES (COM	MERCIAL ONLY)			
10300	TO THE PROPERTY OF THE PARTY OF	LEVY	YEARLY	100.00			
10300	WHEEL BARROW /CART 3 LICENCE	LEVY	YEARLY	200 - 400			
10300	5 CANOE LICENCE FEES	LEVY	YEARLY	200.00			

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103000		SIGN BOARD (SIGNAGE)	AND ADVERT PE	ERMIT	
		DIRECTIONAL SIGN			
	103088	BOARD	FEES	YEARLY	1,000 -10,000
	103088	BILL BOARDS AND EYE CATCHER	FEES	YEARLY	1,000 -10,000
	103088	TRADE FAIREXHIBITION FEES	FEES	PER EVENT	1,000 -10,000
	103088	BANNERS (COMMERCIAL ONLY)	FEES	PER EVENT	1,000.00
		TENEMENT RATE			
102000		VALUE OF PROPERTY: (CC	MMERCIAL HO	IISES ONLY)	
	SECOND POR				42
	102001	N1 - N5M	LEVY	YEARLY	500.00
	102001	N5M - N10M	LEVY	YEARLY	1,000.00
	102001	N10M - N20	LEVY	YEARLY	1,500.00
	102001	ABOVE N20M	LEVY	YEARLY	2,000.00
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	500
102000		BASIC TRANSMISSION SE	RVICE (BTS TENI	EMENT)	
	102001	CATEGORY A	LEVY	YEARLY	1,500,000
	102001	CATEGORY B	LEVY	YEARLY	80,000
	102001	CATEGORY C	LEVY	YEARLY	60,000
	102001	ARREARS & PENALTIES	PENALTY	PER YEAR	20,000
103000		CUSTOMARY RIGHT OF O	CCUPANCY		
	103091	CATEGORY A - 1,000sqm and below	LEVY	LUMP SUM	50 ,000 - 20,000
	103091	CATEGORY B - Up to 5,000sqm	LEVY	LUMP SUM	100,000 - 50,000
	103001	CATEGORY C - Above 5,000sqm	LEVY	LUMP SUM	10,000,000 - 100,00
	103091	ARREARS & PENALTIES	PENALTY	PER YEAR	5,00

This printed impression has been carefully compared by me with the Legislation which has been passed by the Cross River State House of Assembly and found by me to be a true and correctly printed copy of the said Legislation.

ELPER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

Made at Calabar this 315f day of DOC 2019