

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;

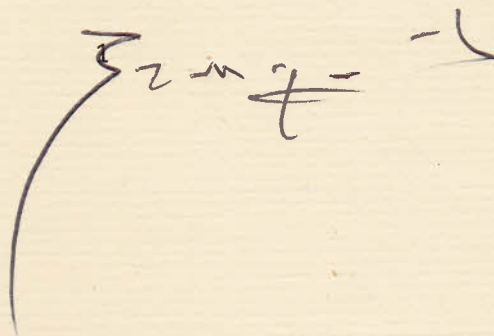
“State” means Cross River State;

“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.

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ECONOMIC SECTOR (AGRICULTURE)

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

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- 31 SCHOOL OF MIDWIFERY /TBL MONAYA 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 WELFARE
- 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

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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 INFORMATION AGENCY
- 14 OFFICE OF THE SURVEYOR GENERAL
- 15 BORDER COMMUNITY DEVELOPMENT COMMISSION
- 16 ENVIRONMENTAL CARBON EMISSION BOARD
- 17 CROSS RIVER STATE DEVELOPMENT CONTROL AGENCY
- 18 SCRAP REGULATORY AGENCY
- 20 WATERFRONT INFRASTRUCTURE MANAGEMENT AGENCY

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GENERAL ADMINISTRATION

- 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/PROGRAMME MONITORING EVALUATION UNIT
- 8 CROSS RIVER STATE JUDICIARY
- 9 CROSS RIVER JUDICIARY MULTIDOOR 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 TRANSFORMATION, ESTABLISHMENT & TRAINING
- 22 OFFICE OF PROSECUTION & ASSET RECOVERY
- 23 CROSS RIVER STATE GOVERNMENT ASSET MANAGEMENT

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 law made ore 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

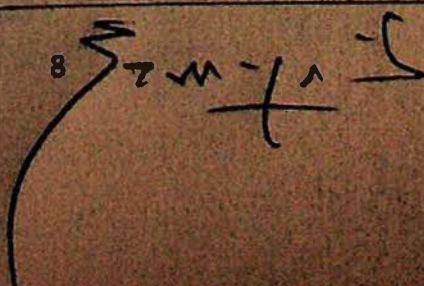
	Item	Rate
2.	Validation of NGO in the State:	
	(a) State registered NGO	N5,000.00
	(b) Corporate Affairs registered NGO	N10,000.00
	(c) Local Government registered NGO	N3,000.00
2.	Registration of new CSO, NGO	20,000.00
3.	Renewal of Certificate	N10,000.00

6.3. Department or Office charged with responsibility for Special Services

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

6.4. Cross River Broadcasting Corporation

	Item	Rate
1.	Credit Sales (RADIO) - per slot	(a) 15 seconds jingles N3,250.00 .00
		(b) 30 seconds jingles N3,900.00.00
		(c) 45 seconds jingles N4,160.00.00
		(d) 60 seconds jingles N4,550.00.00
- do-	Credit Sales (TELEVISION) - per slot	(a) 15 seconds jingles N4550.00.00
		(b) 30 seconds jingles N5460.00.00
		(c) 45 seconds jingles N6500.00 .00
		(d) 60 seconds jingles N7800.00.00
2.	Sponsored Programmes (RADIO) - per Quarterly	(a) 15 minutes N143,000 .00
		(b) 30 minutes N169,000 .00
		(c) 45 minutes N202,800 .00
		(d) 60minutes N253,500.00
3.	Trading & Trucking (RADIO) - per script	N1,000.00
4.	News 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

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

6.5. Department charged with responsible for Events Management

	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
2.	Rent on Government Property	
	(a) Canteen in Old Secretariat	N180,000.00 per annum
	(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

	Item	Rate
1.	Statutory Audit of Local Government Council	N750,000 .00

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

	Item	Rate
1.	Project Inspection fees:	0.50% of contract value
	(a) 1m to 100M contract.	0.25% of contracts value
	(b) 100M to N250M	
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
1.	Sales of portrait – Governor & President	N7,000.00
2.	Sales of flags – State Colours & National flag	N8,000.00
3.	Sales of Coat of Arms	
4.	State Broach and any other similar objects or ornament	

6.16. Department charged with responsibility for Culture and Heritage

	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:

	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.

6.18. Tourism Bureau**(a) Schedule of Fees for Licensing:**

	Types of Establishment	Capacity	Rate
1.	Hotels	1-20 rooms	N10,000.00
		21-60 rooms	N20,000.00
		61-100 rooms	N40,000.00
		101 and above	N60,000.00
2.	B and B		N10,000.00
3.	Restaurants		N30,000.00
4.	Bars, Pubs and Nightclubs		N40,000.00
5.	Tour Operators		N30,000.00
6.	Tour Guides		N5,000.00
7.	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
4.	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:		
(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)

Location of business	Nature of business	Activity	Rate
Lagos	Petroleum and gas prospecting company	Application	N25,000.00
		Registration	N75,000.00
		Renewal	N50,000.00

6.21. State Planning Commission

	Description	Period	Price
1.	State Economic Blueprint	2007-2011	N1,000
2.	State Medium Term Action Plan	2009-2012	N1,000
3.	RS Economic Empowerment and Development Strategy 2 (CR-SEEDS 2)	2009-2012	N5,000
4.	State CR-Vision 2020	2009-2020	N5,000
5.	State Community Scorecard	2008	N2,000
6.	State Socio-Economic Survey	2008	N5,000
7.	State Economic Performance Review Vol.1	2007-2008	N1,500
8.	State Economic Performance Review Vol.2	@June 2009	N1,500
9.	State Economic Performance Review Vol.3	@Dec. 2009	N1,500
10.	State Economic Performance Review Vol.4	@June 2010	N1,500
11.	State Economic Performance Review Vol.5	@Dec. 2010	N1,500
12.	State Statistical Year Book	2005	N3,000
13.	State Statistical Year Book	2006	N3,000
14.	State Statistical Year Book	2007	N3,000
15.	State Statistical Year Book	2008	N3,000
16.	State Statistical Year Book	2010	N3,000
17.	State Statistical Digest	1998-2007	N10,000
18.	State Development Status Report	2010	N2,000
19.	State Informal Sector Economic Activities	2009	N2,000
20.	State Harmonized Living Standard Survey	2009	N2,000
21.	State Manpower Stock/Employment Generation Survey	2008	N2,000
22.	State Core Welfare Indicators Survey	2006	N2,000
23.	State Socio-Economic Survey	2010	N2,000
24.	State Medium Term Fiscal Strategy Paper	2013-2016	N5,000
25.	Akpabuyo Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
26.	Abi Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
27.	Biase Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
28.	Akamkpa Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
29.	Bekwara Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
30.	Boki Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
31.	Calabar South Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
32.	Calabar Municipality Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	N5,000
33.	Etung Local Economic Empowerment & Development Strategy LEEDS 2	2013-2016	N5,000
34.	Bakassi Local Economic Empowerment and Development Strategy LEEDS 2	2013-2016	5,000
35.	Obanliku Local Economic Empowerment and Development Strategy LEEDS 2	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

Signature

	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:

	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 visit	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

	(b) Delivered in the Hospital	N1,000.00	N1,000.00	N1,000.00
8.	Death Certificate:			
	(a) Died Outside	N4,000.00	N3,000.00	N3,000.00
	(b) Died in the Hospital	N2,000.00	N2,000.00	N2,000.00
9.	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	N500.00	N500.00	N500.00
	(b) Children	N200.00	N200.00	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:

	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.	Packed cell volume (PCV) mor Haemoglobin 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	N500.00	N500.00	N500.00
	(b) With differential	N500.00	N500.00	N500.00
7.	HIV Screening	Free	Free	Free
8.	Widal test	N500.00	N500.00	N500.00
9.	Pregnancy test	N400.00	N400.00	N400.00
10.	Blood sugar	N500.00	N500.00	N500.00
11.	Hepatitis surface antigen			

	- 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	N5,000.00	N5,000.00	N5,000.00
	(b) from cloth bank	N7,000.00	N7,000.00	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	N1,200.00	N1,200.00	N1,200.00
	(b) Stool	N1,200.00	N1,500.00	N1,500.00
	(c) Semen	N1,500.00	N11,500.00	N1,500.00
	(d) Blood	N1,300.00	N1,500.00	N1,500.00
28.	Skin scrapping for fungus	N400.00	N400.00	N400.00
29.	Skin snip for oncho, worm	N400.00	N400.00	N400.00
30.	Blood film for Microfilaria	N4000.00	N4000.00	N400.00
31.	H.V.S.:			
	(a) Wet preparation	N400.00	N400.00	N400.00
	(b) Grams stain	N400.00	N400.00	N400.00
	(c) M.C.S.	N1,200.00	N1,200.00	N1,200.00
32.	Semen analysis	N1,500.00	N1,500.00	N1,500.00

(c) Radiology (x ray) 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, Itigidi, Sankwala, Ranch Clinic & Staff Clinics	Price for Category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
1.	Plain X-ray Add per additional film	N1,500.00 N1,500.00	N1,500.00 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 (b) Barium Studies (b) Barium Swallow (c) Follow through	NA NA NA	NA NA NA	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 scrotal	N5,000.00	N5,000.00	N5,000.00
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:

	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,	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
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
3.	Skin Traction	N11,000.00	N10,000.00	N10,000.00
4.	Congenital talipes repair	N25,000.00	N20,000.00	N20,000.00
5.	Sequestrectomy	N25,000.00	N20,000.00	N20,000.00
6.	Limb Amputation	N40,000.00	N35,000.00	N30,000.00
7.	Fracture reduction	N8,500.00	N7,000.00	N7,000.00
8.	Bone grafting			
9.	ORIF	N50,000.00	N45,000.00	N40,000.00

(c) Minor surgeries (local 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.	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.	Herniorrhaphy (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.	Haemorrhoidectomy	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
7.	Nephrectomy	N60,000.00	N50,000.00	N50,000.00

Obstetrics and Gynecology:

(a) Major procedure (using general anesthesia 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	Price for category C General Hospital Yahe, Okpoma and Cottage Hospital Oban
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			
	(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

Signature

(b) Intermediate procedures (local 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.	Anterior Colporrhaphy	N30,000.00	N25,000.00	N25,000.00
2.	Posterior Colporrhaphy	N35,000.00	N30,000.00	N30,000.00
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 Ovary	N35,000.00	N30,000.00	N30,000.00

(c) Major procedure 1 (general anaesthesia 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.	Laparotomy for Ruptured Ectopic	N45,000.00	N40,000.00	N40,000.00
2.	Exploratory Laparotomy	N45,000.00	N40,000.00	N40,000.00
3.	Caesarian Section-Booked	N40,000.00	N35,000.00	N35,000.00

(d) Major procedure 2 (general anaesthesia 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	N50,000.00	N40,000.00	N40,000.00
	(a) Abdominal	N55,000.00	N45,000.00	N45,000.00
	(b) Vaginal	N55,000.00	N45,000.00	N45,000.00
	(b) Sub-total	N55,000.00	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:

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

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 fluorescein - per drop	N150.00
3.	Daily Swabbing	N100.00
4.	TBC dressing	N100.00
5.	Sub conjunctival injection with gentamicin	N500.00
6.	Eye pad	N100.00
7.	Intensive gentamicin therapy	N300.00
8.	Epilation	
	(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):

	Item	Price
1.	Foreign body removal	
	(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
	(b) Large	N5,000.00
4.	Lid laceration suturing	
	(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 abscess	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

5. 7. 15. 20. 25. 30. 35. 40. 45. 50. 55. 60. 65. 70. 75. 80. 85. 90. 95. 100.

| | | |
|-----|------------------------|-----------|
| 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. | Evisceration | N8,000 |
| 2. | Enucleation | N10,000 |
| 3. | Corneal Laceration | N8,000 |
| 4. | Corneo – Scleral laceration | N10,000 |

(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 Basic Training) | N15,000.00 |
| 3. | Acceptance fee for admission (School of Midwifery) | N5,000.00 |
| 4. | Acceptance fee for admission (School of Nursing) | N3,000.00 |

6.25. Mortgage Finance and Estate Development Department

| | Item | Charge |
|----|---|---------------|
| 1. | Processing Application fee for 1-2 hectares | N250,000.00 |
| 2. | Processing Application fee for 3-5 hectares | N500,000.00 |
| 3. | Processing Application fee for 6-10 hectares | N1,000,000.00 |
| 4. | Processing Application fee for 11-20 hectares | N1,500,000.00 |
| 5. | Processing Application fee for 21-25 hectares | N2,000,000.00 |

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 per month | 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

| | Item | Charge |
|----|-----------------|------------|
| 1. | Training School | N60,000.00 |
| 2. | Parking Space | N600.00 |

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

| | Item | Charge |
|----|--|-----------|
| 1. | Fees 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 |

| | | |
|----|--|-------------|
| 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 Publications per copy | N5,000.00 |

6.31. Civil Service Commission

| | Item | Charge |
|----|---|-----------|
| 1. | 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 |
|----|---|-----------|
| 1. | Annual Performance Evaluation forms- a pair | N700.00 |
| 2. | Score Sheet for promotion- a set | N1,500.00 |
| 3. | Application form for employment- a set | N1,500.00 |
| 4. | Score sheet for employment- a set | N1,500.00 |

6.33. Department charged with the responsibility for Chieftaincy Affairs

| | Item | Charge |
|----|--|-------------|
| 1. | Receipt of petition on chieftaincy related cases and settlement | N10,000.00 |
| 2. | Preparation & Issuance of Certificates of Recognition to Traditional Rulers: | |
| | (a) Paramount Ruler | N100,000.00 |
| | (b) Clan Head | N40,000.00 |
| | (c) Village Head | N20,000.00 |

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

| | 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

| | 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 |
| | (c)SS 2 | N7,550.00 |
| | (c)SS 3 | N6,050.00 |

6.38. Calabar Urban Development Authority

| | Item | Charge |
|----|---------------------------------|------------|
| 1. | Kiosk rental per shop per annum | N75,000.00 |
| 2. | Suya Village per shop per annum | N32,000.00 |
| 3. | Sewage disposal | N25,000.00 |

6.39. Chambers of the Attorney-General

| | Item | Charge |
|----|---|-------------|
| 1. | Preparation of Agreement and Memorandum of Understanding which contains consideration or value. | 1% of value |
| 2. | 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 |
| | (l) 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 |
| | (q) N800,000,000.00 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) N1,000,000,000.00 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

| | Item | charge |
|----|--|------------|
| 1. | Bid processing fee | N10,000.00 |
| 2. | Hiring of School premises and halls for funeral, burial, church activity, etc. | N10,000.00 |

6.41. Cross River Newspaper Corporation

| | Item | Price |
|---|-------------------------------|-------------|
| 1 | Sales of Chronicle newspapers | N100.00 |
| 2 | 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) ½ page black & white | N100,000.00 |
| | (e) ¼ page colour | N80,000.00 |
| | (f) ¼ page black & white | N50,000.00 |
| | (g) Change of name | N3,400.00 |

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6.41. Scrap Regulatory Agency

| S\N | 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 |

Signature

6.42. CROSS RIVER INTERNAL REVENUE SERVICE

Wharf Landing Fees

| S/N | IDENTIFIED ITEMS | UNIT | SCHEDULE OF FEES
(₦) |
|------------|--|------------|-------------------------|
| 1. | GENERAL GOODS | | |
| i | 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 | Kilogram | 50.00 |
| f. | Wheat imported in bulk packages | Metric Ton | 50.00 |
| g. | Wheat bran imported in bulk packages | Metric Ton | 50.00 |
| h. | Wheat offal imported in bulk packages | Metric Ton | 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 | Kilograms | .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 |

| | | | |
|----|---|--------------|--------|
| e. | Olive oil and its tractions put up for retail sales in packages of 10kg or less | Kilograms | .50 |
| v | Building Materials | | |
| a | Corrugated Iron Sheets of all gauges (Packaged in 1 Dozen bundles) | Bundle | .50 |
| b | Aluminum Sheets (in Rolls) | Roll | 200.00 |
| c | Finished Aluminum Roofing Sheets of all gauges | Bundle | 500.00 |
| d | Sand Coated Steel Roofing Materials | Metric Ton | 200.00 |
| e | Ceramic Tiles (1Meter x 1Meter in size, packaged in Cartons / Crates) | Metric Ton | 100.00 |
| f | Ceramic Tiles (1Meter x .5Meter in size, packaged in Cartons / Crates) | Metric Ton | 100.00 |
| g | Ceramic Tiles (.5Meter x .5Meter in size of less, packaged in Cartons / Crates) | Metric Ton | 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 |
| c | Apples, Pears, quinces fresh | Crate/carton | .50 |
| 4. | DRIED FRUITS | | |
| a | Apricots | Carton | .50 |
| b | Prunes | Carton | .50 |

| | | | |
|---|--|--------|-----|
| c | 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 | 1-15
TONNES |
|--------------------|-----------------|-----------------|-----------------|-----------------|----------------|
| | N | N | N | N | N |
| 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

| TRUCKS ARE TO PAY N21.33 PER BAG | | |
|----------------------------------|---------------------------|---------|
| AVERAGE TRUCK | 0 - 600 Bags of Cement | N12,800 |
| LARGE TRUCK | 601 - 900 Bags of Cement | N19,200 |
| EXTRA LARGE TRUCK | 901 - 1200 Bags of Cement | N25,600 |
| | Over 1,200 Bags of Cement | N35,800 |

BULK CEMENT

| | | |
|--|-----------------|------------|
| 1.0MT or 20 units of 50kg sound cement bag @ N21.33 / 50kg bag = N426.60 | | |
| 20MT capacity open Trucks | @ N21.33 / 50kg | N8,523.00 |
| 25MT capacity open trucks | @ N21.33 / 50kg | N10,006.50 |
| 20MT capacity ceiled tankers | @ N21.33 / 50kg | N8,523.00 |
| 30MT capacity ceiled tankers | @ N21.33 / 50kg | N12,798.00 |
| Bulk cement conveyed in ceiled tankers of more than 30MT capacity | @ N21.33 / 50kg | N12,798.00 |

35 7 1 5

PETROLUUM PRODUCTS

| TRUCKS TO PAY 0.5K PER LITRE | | N |
|------------------------------|--|--------|
| 14,000 LITRES | | 7,000 |
| 15,000-29,000 LITRES | | 14,500 |
| 30,000 LITRES | | 15,000 |
| 33,000 LITRES | | 16,500 |
| 36,000 LITRES | | 18,000 |
| 40,000 LITRES | | 20,000 |
| 45,000 LITRES | | 22,500 |
| 50,000 LITRES | | 25,000 |
| 60,000 LITRES | | 30,000 |
| 90,000 LITRES | | 45,000 |

MANUFACTURED GOODS AND FOOD ITEMS PER TRIP

| S/N | VEHICLE CATEGORY | LONG VEHICLES | MEDIUM VEHICLES | SHORT VEHICLES |
|-----|--------------------|---------------|-----------------|----------------|
| 1. | 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

| S/N | SPECIFIC LEVY ON OTHER VEHICLES | | | |
|-----|---------------------------------|-----------------|-----------------|----------------|
| | VEHICLE CATEGORY | LONG VEHICLES | MEDIUM VEHICLES | SHORT VEHICLES |
| 1. | 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 | ---- | ---- |

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

37-1-1

6.43. Cross River State Ministry of Industry

Business Premises Registration and Renewal

A. URBAN AREAS

| S/NO | Description of Business . | Recommended | |
|------|--|--------------|---------|
| | | Registration | Renewal |
| | | N | N |
| 1 | 5 Star Hotels | 500,000 | 250,000 |
| 2 | 3 Star Hotels | 200,000 | 100,000 |
| 3 | 2 Star Hotels | 100,000 | 50,000 |
| 4 | Hotels (21-30 rooms) | 50,000 | 25,000 |
| 5 | Hotels (1-20 rooms) . | 30,000 | 20,000 |
| 6 | Banks (commercial merchants) Headquarters/ Regional Headquarters | 500,000 | 250,000 |
| 7 | Banks (commercial merchants) Branch | 250,000 | 150,060 |
| 8 | Community Banks | 50,000 | 25,000 |
| 9 | Finance, Insurance, Investment Companies | 100,000 | 50,000 |
| 10 | Strategic/Multinational Company(Breweries et c) | 1,000,000 | 500,000 |
| 11 | Major Construction Companies | 1,000,000 | 500,000 |
| 12 | Other Construction Companies | 250,000 | 100,000 |
| 13 | Manufacturing Companies (Large) | 300,000 | 150,000 |
| 14 | Manufacturing Companies (Medium) | 200,000 | 100,000 |
| 15 | Manufacturing Companies (Small) | 100,000 | 50,000 |
| 16 | Oil Marketing Companies (Area and Branch) | 500,000 | 250,000 |
| 17 | Computer Company Firms (Big) | 150,000 | 50,000 |
| 18 | Computer Company Firms (Small) | 25,000 | 15,000 |
| 19 | Security Agencies, | 60,000 | 30,000 |
| 20 | Interior Decorators/Furniture Companies (Large) | 50,000 | 25,000 |
| 21 | Interior Decorators/Furniture Companies (Medium) , | 30,000 | 15,000 |
| 22 | Interior Decorators/Furniture Companies (Small) | 20,000 | 10,000 |
| 23 | Airlines Operating through Calabar | 500,000 | 250,000 |
| 24 | Courier services/Travel Agents | 100,000 | 50,000 |
| 25 | Clearing agents, | 30,000 | 15,000 |
| 26 | Passenger Transport (Large) | 100,000 | 50,000 |
| 27 | Passenger Transport (Small) | 60,000 | 30,000 |
| 28 | Haulage Contractors/Trailers | 100,000 | 50,000 |
| 29 | Heavy Plant Hirers (Large) | 150,000 | 100,000 |
| 30 | Heavy Plant Hirers (Small) | 50,000 | 20,000 |
| 31 | New Motor Dealers (Large) | 100,000 | 50,000 |
| 32 | Motor Dealers Tokunbo (Small) | 40,000 | 20,000 |
| 33 | Filling Station (3 pumps and above) | 50,000 | 25,000 |
| 34 | Filling Station (1-2 Pumps) | 60,000 | 20,000 |

244-5

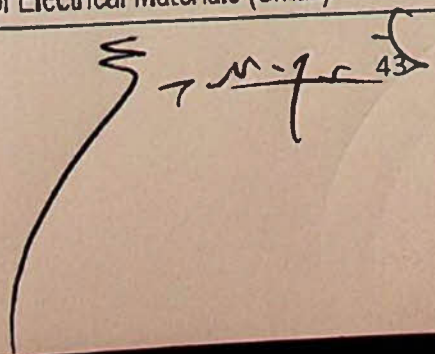
| | | RECOMMENDED | |
|------|--|--------------|---------|
| S/NO | DESCRIPTION OF BUSINESS | REGISTRATION | RENEWAL |
| | | N | N |
| 35 | General Merchants/Distributors (Large) | 60000 | 30,000 |
| 36 | General Merchants/Distributors (Small) | 40000 | 20000 |
| 37 | Department Stores (Small) | 40000 | 20000 |
| 38 | Major Distribution/Departmental Companies | 100000 | 50000 |
| 39, | Supermarket/Stores (Large) | 50000 | 25000 |
| 40 | Supermarket/Stores (Small) | 20000 | 10000 |
| 41 | Departmental Stores (Big) | 100000 | 50000 |
| 42 | Bookshops/Stationery stores (Large) | 10000 | 5000 |
| 43 | Bookshops/Stationery Stores (Small) | 5000 | 2000 |
| 44 | Patent Medicine/Provision Store (Bi'g) | 8,000 | 4,000 |
| 45 | Patent Medicine/Provision Store (Medium) | 6,000 | 3,000 |
| 46 | Patent Medicine/Provision Store (Small) | 20,000 | 10,000 |
| 47 | pharmacies/Chemist (Large) | 25000 | 15,000 |
| 48 | Pharmacies/Chemist (Medium) | 10,000 | 5,000 |
| 49 | Pharmacies/Chemist (Small) | 105,000 | 55,000 |
| 50 | Private Hospitals, Clinics Maternities (above sa beds) | 100000 | 50,000 |
| 51 | Private Hospitals, Clinics Maternities (30-50 beds) | 60,000 | 30,000 |
| 52 | Private Hospitals, Clinics, Maternities(10-30 beds) | 40000 | 20,000 |
| 53 | Private Hospitals, Clinics Maternities (1-10 beds) | 20,000 | 10,000 |
| 54 | X-Ray Radio graphical service | 20000 | 10000 |
| 55 | Optical Service (Large) | 40000 | 20000 |
| 56 | Optical Service (Medium) | 20,000 | 10,000 |
| 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 | 5,000 |
| 63. | Dental Clinics (with inpatients) | 20000 | 10,000 |
| 64. | Dental Clinics (with outpatients) | 15,000 | 7,500 |
| 65. | Physiotherapy | 10,000 | 5000 |
| 66. | Acupuncture Clinic (inpatients) | 10,000 | 5,000 |

| S/NO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|--------|--|--------------|---------|
| | | REGISTRATION | RENEWAL |
| 67. | Acupuncture clinic (outpatients) | 6,000 | 3,000 |
| 68. | Embalmment Centres | 20,000 | 10,000 |
| 69. | Nutritional Unit/Food | | |
| | Supplement (retailers) small | 10,000 | 5,000 |
| 70. | Nutritional unit/Food Supplement and Chemical distributors | 40,000 | 20,000 |
| 71 | Nutritional unit/Food Supplement Zonal headquarters | 100,000 | 50,000 |
| 72. | Health farm/Food Supplement. | | |
| 73. | Bakeries/Confectionaries (Large) | 50,000 | 25,000 |
| 74. | Bakeries/Confectionaries (Small) | 20,000 | 10,000 |
| 75. | Block Industries (Large) | 30,000 | 15,000 |
| 76:- | Block Industries (Small) | 20,000 | 10,000 |
| 77 | 'Building Materials Dealers (Large) | 60,000 | 25,000 |
| 78. | Building Materials Dealers (Medium) | 50,000 | 20,000 |
| 79. | Building materials Dealers (Small) | 20,000 | 10,000 |
| 80. | Beer/Spirit Wholesaler (Big) | 30,000 | 15,000 |
| 81. | Beer/Spirit Wholesaler (Medium) | 20,000 | 10,000 |
| 82. | Beer/Spirit Wholesaler (Small) | 10,000 | 5,000 |
| 83 | Beer/Spirit Retailer (Big) | 7,000 | 3,560 |
| 84 | Beer/Spirit Retailer (Small) | 4,000 | 2,000 |
| 85 | Electronics/Gas Dealers (Large) | 100,000 | 50,000 |
| 86 | Electronics/Gas Dealers (Medium) | 50,000 | 20,000 |
| 87 | Electronics/Gas Dealers (Small) | 25,000 | 10,000 |
| 88. | Vehicle spare parts dealers (Big) | 25,000 | 10,000 |
| 89. | Vehicle spare parts dealers (Medium) | 20,000 | 10,000 |
| 90. | Vehicle spare parts dealers (Small) | 10,000 | 5,000 |
| 91 | Licensed Armed Dealers | 50,000 | 25,000 |
| 92. | Sawmills/Timber Dealers | 10,000 | 5,000 |
| 93. | Scrap Metal, Dealers | 10,000 | 5,000 |
| 94. | Laundries /Dry Cleaners [Big] | 20,000 | 10,000 |
| 95. | Laundries/Dry Cleaners (Medium) | 10,000 | 5,000 |
| 96. | Laundries /Dry Cleaners (Small) I | 5,000 | 2,000 |
| 97. | Mechanized/Plantation Farms (Big) | 30,000 | 15,000 |
| 98. | Mechanized/Plantation Farms (Small) | 15,000 | 7,000 |
| 99. | Secondary/Primary Nursery Schools (Private) | 50,000 | 25,000 |
| 100. - | Primary/Nursery Schools (Private) | 30,000 | 15,000 |
| 101. | Nursery Schools (Private) | 10,000 | 5,000 |
| 102. | Day care centres (Private) | 10,000 | 5,000 |
| 103. | Gaming/Casino/Pool Companies | 100,000 | 50,000 |
| 104. | Pool Agents (Medium) | 10,000 | 5,000 |
| 105. | Pool Agents (Small) | 4,000 | 2,000 |

| | | RECOMMENDED | |
|------|--|--------------|---------|
| S/NO | DESCRIPTION OF BUSINESS | REGISTRATION | RENEWAL |
| 106 | Mechanics/Welders/Auto Electrical/Artisans etc (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 International 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 | Eating House/Shanty | | |
| 116 | Cinema/Night club (Big) | 30,000 | 15,000 |
| 117 | Cinema/Night club (Medium) | 20,000 | 15,000 |
| 118 | Cinema/Night club (Small) | 10,000 | 10,000 |
| 120 | Professionals (Lawyers, Architect, Accountants, Engineers Etc Accountants, Engineers | | |
| | (a) Multi-Practitioners | 30,000 | 15,000 |
| | (b) Sole-Practitioners | 20,000 | 10,000 |
| 121 | Fashion Designers/Salon/Tailors (Large) | 5,000 | 2,000 |
| 122 | Fashion Designers/Salon/Tailors (Medium) | 3,000 | 1,000 |
| 123 | Fashion Designers/Salon/Tailors (Small) | 2,000 | 1,000 |
| 124 | Recording/Music Studio (Waxing Store) | 20,000 | 10,000 |
| 125 | Tailoring Materials (Big) | 10,000 | 5,000 |
| 126 | Tailoring Materials (Medium) | 7,000 | 3,500 |
| 127 | Fridge/Air Conditioner/Plumbing Accessories | 20,000 | 10,000 |
| 128 | Boutiques/shoes/Babies/Fancy (Large) | 20,000 | 10,000 |
| 129 | Boutiques/shoes/Babies/Fancy (Medium) | 15,000 | 75,000 |
| 130 | Boutiques/shoes/Babies/Fancy (Small) | 10,000 | 5,000 |
| 131 | Record stores/Video Clubs/ Photography (Large) | 10,000 | 5,000 |
| 132 | Record stores/Video Clubs/ Photography (Small) | 6,000 | 3,000 |
| 133 | Mechanical/Foundries tools/Sewage Disposal | 40,000 | 20,000 |
| 134 | Mechanical/Foundries tools/Sewage Disposal | 20,000 | 10,000 |
| 135 | Mechanical/Foundries tools/Sewage Disposal | 10,000 | 5,000 |
| 136 | Herbalist/Spiritualists/Traditionalist/Native Doctor etc. | 10,000 | 5,000 |
| 137 | Business/Vocation Centre /Secretarial institute (Large) | 20,000 | 10,000 |
| 138 | Business/Vocation Centre /Secretarial institute (Medium) | 10,000 | 5,000 |
| | | | |

| S/NO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|------|--|--------------|---------|
| | | 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 | 3,000 |
| 151. | Textiles/Ladies Hat (Big) | 20,000 | 10,000 |
| 152. | Textiles/Ladies Hat (Small) | 4,000 | 2,000 |
| 153. | Phone Call | 3,000 | 1,500 |
| 154. | Heavy Duty Equipment | 200,000 | 100,000 |
| 155. | Livestock feeds/Vet Services | 8,000 | 4,000 |
| 156. | Road hawking of Industrial products | 3,000 | 1,500 |
| 157. | Art gallery/Workshop | 10000 | 5,000 |
| 158. | Agro Services/Chemical | 10000 | 5000 |
| | Casket, Making Workshop | 10,000 | 5000 |
| 159. | Vulcanizes/Battery chargers/Motorcycle/Bicycle repairs | 4,000 | 2,000 |
| 160. | Motorcycle/Bicycle spare parts dealers | 5,000 | 2500 |
| 161. | Colour Labs/Processing Centres | 10,000 | 5,000 |
| 162. | Gari/Corn Processing Centres | 10,000 | 5,000 |
| 163. | Builders of Motor Vehicles bodies | 20,000 | 10,000 |
| 164. | Aluminium Fittings, Frames etc . | 10,000 | 5,000 |
| 165. | Aluminium Fabrications (Big) | 50,000 | 25,000 |
| 166. | Aluminium Fabrications (Small) | 20,000 | 10,000 |
| 167. | Metal Fabrication and Construction (Large) | 100,000 | 50,000 |
| 168. | Metal fabrication and Construction (Medium) | 80,000 | 40,000 |
| 169. | Plumbing/Fridge/Air Conditions Accessories | 10,000 | 5,000 |

| S/NO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|------|---|--------------|---------|
| | | 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 | 50,000 |
| 174. | Cold Houses (Small) | 60,000 | 30,000 |
| 175. | Cold room shop/meat shop (Large) | 40,000 | 20,000 |
| 176. | Cold room shop/meat shop (Small with one fridge) | 10,000 | 5,000 |
| 177. | Private Garage (Large) | 60,000 | 30,000 |
| 178. | Private Garage (Small) | 40,000 | 20,000 |
| 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 | 5,000 | 2,500 |
| 182. | Sales of pipe borne/well water | 5,000 | 25,000 |
| 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 | 100,000 |
| 190. | Spiritualist/Sacramental Articles | | |
| 191. | Spiritualist/Sacramental Articles (Small) | 5,000 | 2,500 |
| 192. | Surface tank kerosene sales | 20,000 | 10,000 |
| 193. | Cyber Cafe ICT Internet outfits (above 10 computers) | 20,000 | 10,000 |
| 194. | Cyber Cafe ICT internet outfits (6-10 computers) | 7,000 | 3,000 |
| 195. | Cyber Cafe ICT internet outfits (less than 6 computers) | 3,000 | 1,500 |
| 196. | Sales of Electrical Materials (Large) | 40,000 | 20,000 |
| 197. | Sales of Electrical Materials (Medium) | 20,000 | 10,000 |
| 198. | Sales of Electrical Materials (Small) | 5,000 | 2,500 |



 43

| S/No | Description of Business | RECOMMENDED | |
|------|---|--------------|---------|
| | | 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 Institution | 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 | 1000 |
| 213. | Bridals/Rentals.Services etc. (Big) | 20,000 | 10,000 |
| 214. | 'Bridal/Rental Services etc.(small) | 10,000 | 5,000 |
| 215. | Sales of other Clothes (agbada etc) | 7000 | 3,000 |
| 216. | Hiring of other equipment' | 20000 | 10,00 |
| 217. | Phone/Network/ Communication Business outfit (Large) | 100,000 | 50,000 |
| 218. | Phone/Network/ Communication Business outfit (Medium) | 60,000 | 30,000 |
| 219. | Phone/Network/ CommuniCation Business outfit (Small) | 40,000 | 20,000 |

TARIFF B: RURAL

| S/NO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|------|---|--------------|---------|
| | | REGISTRATION | RENEWAL |
| | | N | N |
| 1 | 5 Star Hotels | 40,000 | 20000 |
| 2 | 2 Star Hotels | 100,000 | 50,000 |
| 3 | Hotels (21-30 rooms) | 20,000 | 10,000 |
| 4 | Hotels (1-20 rooms) | 10,000 | 5000 |
| 5 | Banks (commercial merchants) Headquarters/Regional Headquarters | 200,000 | 100000 |
| 6 | Banks (commercial merchants) Branch | 100,000 | 50,000 |
| 7 | 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 | 50,000 |
| 12 | Manufacturing Companies (Large) | 200000 | 100,000 |
| 13 | Manufacturing Companies (Medium) | 100000 | 50,000 |
| 14 | Manufacturing Companies (Small) | 60000 | 30000 |
| 15 | Oil marketing Companies (Area and Branch) | 100,000 | 50,000 |
| 16 | Computer Company Firms (Big) | 30,000 | 15,000 |
| 17 | Computer Company Firms (Small) | 20,000 | 10,000 |
| 18 | Security Agencies | 10000 | 5,000 |
| 19 | Interior Decorators/Furniture Companies (Large) | 20,000 | 20000 |
| 20 | Interior Decorators/Furniture Companies (Large) | 10,000 | 5,000 |
| 21. | Interior Decorators/Furniture Companies (Small) | 7000 | 3,500 |
| 22. | Airlines Operating through Enugu | 100,000 | 50,000 |
| 23. | Courier services/Travel Agents | 40,000 | 20,000 |
| 24 | Clearing agents | 10,000 | 5,000 |
| 25. | Passenger Transport (Large) | 40,000 | 20000 |
| 26. | Passenger Transport (Small) | 20,000 | 10,000 |
| 27. | Haulage Contractors/Trailers | 50,000 | 25000 |
| 28. | Heavy Plant Hirers (Large) | 20,000 | 10000 |
| 29. | Heavy Plant Hirers (Small) | 10,000 | 5000 |

TARIFF B: RURAL- continued

| S/NO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|-------|---|--------------|---------|
| | | REGISTRATION | RENEWAL |
| | | N | N |
| 30. | 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 |
| 40. | 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 (Dig) | 5,000 | 2,500 |
| 44. | Patent Medicine/Provision Store (Medium) | 6,000 | 3,000 |
| 45. | Patent Medicine/Provision Store (Small) | 4,000 | 2,000 |
| 46 | Pharmacies/Chemist (Large) | 10,000 | 5,000 |
| 47. | Pharmacies/Chcmist (Medium) | 6,000 | 3,000 |
| 48. | Pharmacies/Chemist (Small) | 5,000 | 2,500 |
| 49. | Private Hospitals, ClinidfMaternities (above 50 beds) | 40,000 | 20,000 |
| 50. | Private Hospitals, ClinlcsMaiermiftes (30-50 beds) | 30,000 | 15,000 |
| 51. | Private Hospitals, Clinics Maternities (10-30 beds) | 20000 | 10,000 |
| 52. | Private Hospitals, Clinics Matcrnities (1-10 bcds) | 10,000 | 5,000 |
| 53. | X-Ray Radio graphical service | 10,000 | 5,000 |
| 54. | Optical Service (Large) | 20,000 | 10,000 |
| 55. | Optical Service (Medium) | 10,000 | 5,000 |
| 56. | Optical Service (Small) | 4,000 | 2,000 |
| 57. | Ophthalmological Service | 4,000 | 2,000 |
| 58. | Medical.Clinlc OPD (below 10 bcds) | 10,000 | 5,000 |

TARIFF B: RURAL- continued

| S/NO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|------|---|--------------|---------|
| | | 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 | 5,000 |
| 76. | Building Materials Dealers (Large) | 20,000 | 10000 |
| 77. | Building Materials Dealers (Medium) | 15,000 | 7500 |
| 78. | Building materials Dealers (Small) | 10000 | 5000 |
| 79. | Beer/Spirit: Wholesaler (Big) | 20,000 | 10,000 |
| 80. | Beer/Spirit Wholesaler (Medium) , | 10,000 | 5,000 |
| 81. | Beer/Spirit Wholesaler (Small) | 4000 | 2,000 |
| 82. | Beer/Spirit Retailer (Big) | 4,000 | 2,000 |
| 83. | Beer/Spirit Retailer (Small) | 2,000 | 1,000 |
| 84. | Electronics/Gas Dealers (Large) | 100,000 | 50,000 |
| 85. | . Electronics/Gas Dealers (Medium) | 50,000 | 25000 |
| 86. | Electronics/Gas Dealers (Small) | 50,000 | 15000 |
| 87. | Vehicle spare parts dealers (Big) | 20,000 | 10,000 |
| 88. | Vehicle spare parts dealers (Medium) | 10,000 | 5000 |
| 89. | Vehicle spare parts dealers (Small) | 5,000 | 2,500 |

TARIFF B: RURAL- continued

| S/NO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|------|--|--------------|---------|
| | | REGISTRATION | RENEWAL |
| | | N | N |
| 90. | Licensed Armed Dealers | 20,000 | 10,000 |
| 91. | Sawmills/Timber Dealers | 4,000 | 2,000 |
| 92. | Scrap Metal Dealers | 4,000 | 2,000 |
| 93. | Laundries /Dry Cleaners (Big) | 10,000 | 5,000 |
| 94. | Laundries /Dry Cleaners (Medium) | 6,000 | 3,000 |
| 95. | Laundries /Dry Cleaners (Small) | 3,000 | 1,500 |
| 96. | Mechanized/Plantation Farms (Big) | 20,000 | 10,000 |
| 97. | Mechanized/Plantation Farms (Small) | 10,000 | 5,000 |
| 98. | Secondary/Primary Nursery Schools (Private) | 40,000 | 20,000 |
| 99. | Primary/Nursery Schools (Private) | 10,000 | 5,000 |
| 100. | Nursery Schools (Private) | 5,000 | 2,000 |
| 101. | Day care centres (Private) | 5,000 | 2,500 |
| 102. | Gaming/Casino/Pool Companies | 20,000 | 10,000 |
| 103. | Pool Agents (Large) | 5,000 | 2,500 |
| 104. | Pool Agents (Medium) | 3,000 | 1,500 |
| 105. | Pool Agents (Small) | 3,000 | 1,500 |
| 106. | Mechanics/Welders/Auto Electrical Artisans etc (Small) | 4,000 | 2,000 |
| 107. | Publishers | 20,000 | 10,000 |
| 108. | Printers (Large) | 10,000 | 5,000 |
| 109. | Printers (Medium) | 5,000 | 2,500 |
| 110. | Printers (Small) | 4,000 | 2,000 |
| 111. | Restaurant with International Menu | 20,000 | 10,000 |
| 112. | Restaurant (Large) | 20,000 | 10,000 |
| 113. | Restaurant (Small) | 4,000 | 2,000 |
| 114. | Canteen/Snacks Bar | 4,000 | 2,000 |
| 115. | Eating Houses | 2,000 | 1,000 |
| 116. | Cinema/Night Clubs (Big) | 20,000 | 10,000 |
| 117. | Cinema/Night Clubs (Medium) | 10,000 | 5,000 |
| 118. | Cinema/Night Clubs (Small) | 7,000 | 3,500 |

TARIFF B: RURAL-continued

| SJNO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|------|--|--------------|---------|
| | | 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 (Medium) | 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 | 2,500 |
| 135 | Herbalist/Spiritualist/ Traditionalist/Native Doctor etc. | 5,000 | 2,500 |
| 136. | Business/Vocation centre/Secretarial institute (Large) | 10,000 | 5,000 |

TARIFF B: RURAL- continued

| S/NO | Description of Business | Recommended | |
|--------|---|--------------|---------|
| | | Registration | Renewal |
| | | 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 | 3500 |
| 146. | Sale of Aluminium Profile | 6000 | 3,000 |
| 147. | Barbing Saloon | 3,000 | 1,500 |
| 148 .. | Shoe making/Bag Repair | 3,000 | 1,500 |
| 149. | Sale of cosmetics/Attachment | 3,000 | 1,500 |
| 150. | Textiles/Ladies Hat (Big) | 10,000 | 5,000 |
| 151. | Textiles/Ladies Hat (Small) | 3,000 | 1,500 |
| 152. | Phone Call | 2,000. | 1,000 |
| 153. | Heavy Duty Equipment | 100,000 | 50,000 |
| 154. | Livestock feeds/Vet Services | 4000 | 2,000 |
| 155. | Road hawking of Industrial products | 2,000 | 1,000 |
| 156. | Art gallery/Workshop' | 4000 | 2,000 |
| 157. | Agro Services/Chemical | 6,000 | 3,000 |
| 159. | Vulcanizes/Battery chargers/ Motorcycle/Bicycle repairs | 3,000 | 1,500 |
| 160. | Motorcycle/Bicycle spare parts dealers | 3,000 | 1,500 |
| 161. | Colour' Labs/Processing Centres | 7,000 | 3,500 |
| 162. | Garri/Com Processing Centres | 7,000 | 3,500 |
| 163. | Builders of Motor Vehicles bodies | 7,000 | 3,500 |
| 164. | Aluminium Fittings, Frames etc. | 7,000 | 3,500 |
| 165. | Aluminium Fabrications (Big) | 20,000 | 10,000 |
| 166. | Aluminium Fabrications (Small) | 10,000 | 5,000 |
| 167. | - Metal Fabrication and Construction (Large) | 50,000 | 25,000 |
| 168. | Metal fabrication and Construction (Medium) . | 20,000 | 10,000 |

TARIFF B: RURAL - continued

| S/NO | DESCRIPTION OF BUSINESS | REGISTRATION | RENEWAL |
|------|---|--------------|---------|
| | | N | 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. | Borehole/Water Distributors to Tankers (Small) | 10,000 | 3,000 |
| 173. | Cold Houses (Big) | 50,000 | 15,000 |
| 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 |
| 177. | 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 | 1,500 |
| 183. | Car wash service provider (Large) | 5,000 | 2,500 |
| 184. | Car wash service provider (Medium) | 2,000 | 1,000 |
| 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 | 100,000 | 50,000 |
| 190. | Spiritualist/Sacramental Articles | 2,000 | 1,000 |
| 191. | Spiritualist/Sacramental Religious Articles (Small) | 3,000 | 1,500 |
| 192. | Surface tank kerosene sales | 5,000 | 2,500 |
| 193. | Cyber Cafe ICT internet outfits (above 10 computers) | 10,000 | 5,000 |

TARIFF B: RURAL- continued

| S/NO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|-------|--|--------------|---------|
| | | 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 |
| 199. | Pure water distributor/large wholesale | 10000 | 5000 |
| 200 | Pure water distributor/small wholesale | 3000 | 21500 |
| 201 | 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 | 5000 |
| 215. | Sales of other Clothes (agbada etc) | 3000 | 1500 |
| 216. | Hiring of equipment (heavy duty) | 303000 | 15000 |
| 217. | - Hiring of other equipment . | 100000 | 5000 |
| 218. | Phone/Network/ Communication Business outfit (Large) | 20000 | 10000 |
| 219. | Phone/Network/ Communication Business outfit (Medium) | 10000 | 5000 |

TARIFF B: RURAL- continued

| SINO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|------|---|-------------------|--------------|
| | | 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 TV dealers | 30,000 | 15,000 |
| 224. | Private Cable Radio Stations | 100,000 | 50,000 |
| 225. | Private Cable TV /Radio Stations | 500,000 | 250,000 |
| 226. | Private Airlines Booking Office (Big) | 50,000 | 25,000 |
| 208. | Water Boreholes (1-4 channels) | 40,000 | 20,000 |
| 209. | Carwash (Small) | 2,000 | 1,000 |
| 210. | Bush Bar (Large) | 30,000 | 15,000 |
| 211. | Bush Bar (Medium) | 20,000 | 10,000 |
| 212. | Bush Bar (Small) | 10,000 | 5,000 |
| 213. | Bridals/Rentals Services etc. (Big) | 20,000 | 10,000 |
| 214. | Bridal/Rental Services etc (Small) | 10,000 | 5,000 |
| 215. | Sales of other Clothes (agbada etc) | 4,000 | 2,000 |
| 216. | Hiring of equipment (heavy duty) | 30,000 | 15,000 |
| 217. | Hiring of other equipment | 10,000 | 5,000 |
| 218. | Phone/Network/Communication Business outfit (Large) | 50,000 | 25,000 |
| 219. | Phone/Network/ Communication Business outfit (Medium) | 30,000 | 15,000 |
| 220. | Phone/Network/ Communication Business outfit (Small) | 20,000 | 10,000 |
| 221. | Bottled/Sachet water (retailers) | 2,000 | 1,000 |
| 222. | Private Cable TV dealers | 30,000 | 15,000 |
| 223. | Private Cable Radio Stations | 100,000 | 50,000 |
| 224. | Private Cable TV/Radio Stations | 500,000 | 250,000 |
| 225. | Private Airlines Booking Office (Big) | 50,000 | 25,000 |
| 226. | Private Airlines Booking Office (Small) | 30,000 | 15,000 |
| 227. | Sales of Plastic materials (Big) | 5,000 | 2,500 |
| 228. | Sales of Plastic Materials (Small) | 3,000 | 1,500 |
| 229. | Foodstuff shop sales in bags (Large) | 5,000 | 2,500 |

2-4-75

TARIFF B: RURAL- continued

| S/NO | DESCRIPTION OF BUSINESS | RECOMMENDED | |
|------|-------------------------------------|--------------|---------|
| | | REGISTRATION | RENEWAL |
| | | 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 |

2 m - 34m - 5

ECONOMIC (INDUSTRIAL) DEVELOPMENT LEVY

| S/N | ITEM | UNIT | PROPOSED RATE (₦) |
|-----|---|----------------|-------------------|
| 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 |
| a | 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 |
| c | 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 |
| e | Shelled corn and other cereals | Per Metric Ton | 2,500.00 |
| 4 | 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 |
| 6 | Other stationeries products | Per Metric Ton | 2,500.00 |
| 7 | Biro Pens | Per Metric Ton | 2,500.00 |
| 8 | Finished electronic products | | |
| a | Calculators and other adding machines (Excluding computer units) | Per Unit | 50.00 |
| b | Computer units including lap top computers | Per Unit | 300.00 |
| c | Electric power generators (less than 5HP) | Per Unit | 50.00 |
| d | Electric power generators (5HP – 25HP) | Per Unit | 100.00 |
| e | 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 |

255m - 75 - 5

| | | | |
|-----|---|--|----------------------|
| j | Electric power transformers | Per Unit | 300.00 |
| k | Concrete electric power distribution poles (high tension) | Per Unit | 300.00 |
| l | Concrete electric power distribution poles (low tension) | Per Unit | 300.00 |
| m | Air conditioners | Per Unit | 300.00 |
| n | Refrigerators | Per Unit | 300.00 |
| o | Gas cookers | Per Unit | 300.00 |
| p | Plastic water pipes and hoses | Per roll | 300.00 |
| q | Plastic water tanks | Per Unit | 300.00 |
| r | Plastic cans | Per Unit | 300.00 |
| 9 | Agro Processing Plants | | |
| a | 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 |
| vi | Palm Kernel Shell | Metric Ton | 50.00 |

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| | | | |
|-----|---|--------------------------------|---------------------|
| c | 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 |
| iii | Large scale plants | Annual Flat fee | 300,000.00 |
| e | 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 | | |
| 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 |
| l | 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 |
| l | 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 |
| l | 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 |

| | | | |
|-----|---|-----------------------------|-----------------------|
| 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 |
| o | 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 |
| iii | Large scale plants/ processing / Marketers | Annual Flat fee / 100kg Bag | 300,000.00 / 2,000.00 |
| p | Pepper and Other Spices | | |
| 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 |
| c | 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 |

| | | | |
|-----|---|-------------------------------|----------------------|
| 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 |

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6.44. Stamp Duties Office, Ministry of Justice

| S/N | Type of Instrument | Stamp Duties Act 2004 Rate |
|-----|--|--|
| 1 | Guarantor's forms, Scholarship Bond, Saaled Agreement, Partnership Agreement, Guarantee of Bank Facillities, 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 |

| B | 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 N50 | 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 Agreement | 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 |

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

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 public | Schedule of Levies / Fees / Dues (₦) | |
|----------|---|--------------------------------------|------------------|
| | | Unit | Approved Charges |
| a | Development fee on Sand, Dredged 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 |
| c | Dredging Permit Fees Category B Fees (for sand sellers only) | | |
| 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 |

| 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 |

327-5

6.48. Cross River State Inland Waterways Agency

| S/N | DESCRIPTION | SCHEDULE OF LEVIES / FEES / DUES
(N) | |
|----------|---|---|-------------|
| | | UNIT | RECOMMENDED |
| 1 | BOAT LICENSING - CIWA | | |
| A | Fiberglass boat with outboard engine below 45HP | Per boat | 5,000 |
| B | Fiberglass boat with outboard engine between 46HP and 125HP | Per boat | 8,000 |
| C | 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 |
| B | 21 – 30 meter vessel | Per day | 15,000 |
| C | 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 |
| B | 21 – 30 meter vessel | Per day | 15,000 |
| C | 31 – 40 meter vessel | Per day | 25,000 |
| D | Above 41 meter vessel | Per day | 35,000 |
| 4 | EXAMINATION FEES | --- | 5,000 |
| 5 | CERTIFICATION FEES | | |
| A | 10 – 20 meter vessel | --- | 10,000 |

| | | | |
|----|---|------------------|---------|
| B | 21 – 30 meter vessel | --- | 20,000 |
| C | 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} | | |
| A | 10 – 20 meter vessel | --- | 10,000 |
| B | 21 – 30 meter vessel | --- | 20,000 |
| C | 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

| S/N | 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 the Permit fee) | N25,000 per V-Sat/Poles respectively |
| 8. | Tenement Rate (Collected on behalf of relevant Local Government Councils for this specific Sector) | N70,000 per Mast/Tower site |
| 9. | Pollution charge (Collected on behalf of Cross River State Ministry of Environment for this specific Sector) | 120,000 per Mast/Site/Annum |

| | | |
|-----|--|---|
| 10. | Environmental sanitation Charge (Collected on behalf of relevant local Government Councils for this specific Sector) | 120,000 per Mast/Site/Annum |
| 11. | Fire Service Charge (Collected on behalf of Cross River State Fire Service in this specific Sector) | 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 cutting/Excavation for fiber optic works (per meter) | Asphalt N8,000
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) | N2,000 per span |
| 20. | Annual Inspection of Infrastructure for Power Distribution Cables (Surface/Aerial & Underground Etc.) | N150 per meter |
| 21. | Restoration of Road Surface after excavation for underground power cables | Asphalt N8,000
Concrete N6,000
Paving Stone N5,000
Lawn N5,000
Thrust-boring N5,000
Bridge attachment N3,000
Soft soil N3,000 |

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

Sumit

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 GOVERNMENT COUNCIL | | LGA CODE: 1010001806 | | |
|---|--|----------------------|------------|---------------|
| CODES | REVENUE ITEM | NATURE OF REVENUE | COLLECTION | RATE |
| | | | 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 ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 2,000.00 |
| 103031 | ROAD CLOSURE FOR MERRIMENT | FEES | PER EVENT | 2,000.00 |
| | | | | |

| | | | | |
|---------------|---|------|-----------------|---------------|
| 103000 | FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD) | | | |
| 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 REGISTRATION | | | |
| 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 MARKET STORES 20% OF RENT PAID BY OCCUPIERS IS PAID TO COUNCIL) | | | |
| 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 |

| | | | | |
|---------------|--|------|--------------|----------------|
| 103000 | MOTOR PARKS; | | | |
| 103008 | ENTRANCE FEES (GATE) For All commercial Vehicles only | FEES | PER ENTRANCE | 50.00 |
| 103008 | COMMISSION (All commissions to be shared 60% to Council and 40% to NURTW): TRAILER | FEES | PER TRUCK | 12,000.00 |
| 103008 | LORRIES | FEES | PER LORRY | 6,000.00 |
| 103008 | BUSES | FEES | PER BUS | 2,000.00 |
| 103008 | TAXI | FEES | PER TAXI | 1,000.00 |
| 103008 | LOAD FEES(formerly Haulage):TRAILERS | FEES | PER TRAILER | 10,000 - 6,000 |
| 103008 | LORRIES | FEES | PER LORRY | 500 - 3,000 |
| 103008 | BUSES | FEES | PER BUS | 1,000.00 |
| 103008 | TAXI | FEES | PER TAXI | 500.00 |
| 103008 | CYCLIST DAILY FEE | FEES | DAILY | 50.00 |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 500.00 |
| 103000 | BICYCLE, TRUCK, CANOE,WHEEL BARROW AND CART FEES (COMMERCIAL ONLY) | | | |
| 103005 | BICYCLE LICENCE | LEVY | YEARLY | 100.00 |
| 103003 | WHEEL BARROW /CART LICENCE | LEVY | YEARLY | 200 - 400 |
| 103005 | CANOE LICENCE FEES | LEVY | YEARLY | 200.00 |

| | | | | |
|---------------|--|---------|-----------|-------------------------|
| 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 |
| | | | | |
| 102000 | TENEMENT RATE | | | |
| | VALUE OF PROPERTY: (COMMERCIAL HOUSES 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 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 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 |

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; | | | |
| 02 - 103097 | SHOP; VERY LARGE | LEVY | 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 /SELLER | | | |
| 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 |
| 103010 | SMALL | LEVY | YEARLY | 5,000.00 |
| 103013 | CIGARATE LICENCE FEES WHOLESALE | LEVY | YEARLY | - |
| 103013 | RETAIL | LEVY | YEARLY | 1,000.00 |

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

| | | | | |
|--------|------------------------------|------|-----------------|---------------|
| 103000 | 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 |
| | | | | |
| 103000 | MOTOR PARKS; | | | |
| 103008 | GATE FEE : TRUCKS / TRAILERS | FEES | PER
ENTRANCE | 200 |
| 103008 | LORRIES | FEES | PER
ENTRANCE | 200 |
| 103008 | TANKERS | FEES | PER
ENTRANCE | 200 |
| 103008 | BUSES | FEES | PER
ENTRANCE | 100 |
| 103008 | PICK UP | FEES | PER
ENTRANCE | 100 |

| | | | | |
|--------|--|------|-----------------|-----------|
| | | | | |
| 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 ENTERTAINMENT | | | |
| 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 RESTAURANT, BAKERIES AND OTHER PLACE WHERE FOOD IS SOLD | | | |
| 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 REGISTRATION | | | |
| 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 | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | N/A* |
| 103041 | FINES FOR STRAYING DOMESTIC ANIMAL | FINE | PER ANIMAL | 3,000.00 |

| | | | | |
|---------------|---|------|--------|------|
| 103000 | BICYCLE, TRUCK, CANOE,WHEEL BARROW AND CART FEES | | | |
| 103005 | CART (COMMERCIAL ONLY) FEES | FEES | YEARLY | N/A* |
| 103003 | BICYCLE LICENCE | LEVY | YEARLY | 200 |
| 103005 | WHEEL BARROW /CART LICENCE | LEVY | YEARLY | N/A* |
| 103005 | CANOE LICENCE FEES | LEVY | YEARLY | N/A* |
| 103015 | CANOE LANDING FEES | | | |

| | | | | |
|--------|---|---------|-----------|----------------------|
| 103000 | SIGN BOARD (SIGNAGE) AND ADVERT 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* |
| 102014 | TENEMENT RATE | | | |
| | 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 | 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 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 |
| *** | GENERAL RATE TICKET | | | 500 |

Akpabuyo Local Government Council

| HARMONISED TAX SCHEDULE FOR AKPABUYO
LOCAL GOVERNMENT COUNCIL | | | LGA CODE: 101000306 | | |
|--|--|----------------------|----------------------|---------------|--|
| 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 | |
| 103000 | ON AND OFF LIQUOR FEES; PALM WINE TAPPER /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 | |

| | | | | |
|--------|---|------|-----------|--------|
| 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 CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 2,000 |
| 103031 | ROAD CLOSURE FOR
MERRIMENT | FEES | PER EVENT | 5,000 |
| | | | | |
| 103000 | FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE
FOOD IS SOLD | | | |
| 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 |
| | | | | |

| | | | | |
|--------|---|------|-----------------|---------|
| 103000 | MARRIAGE BIRTH AND DEATH REGISTRATION | | | |
| 103043 | BIRTH REGISTRATION FEES | FEES | PER CERTIFICATE | 500 |
| 103044 | BURIAL GROUND PERMIT | 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 REGISTRATION | | | |
| 103037 | HONORARY | FEES | LUMP SUM | 5,000 |
| 103037 | ON DEMAND | FEES | LUMP SUM | 500,000 |
| 103000 | MARKETS; | | | |
| 103020 | LOCKED UP STALLS | FEES | YEARLY | 5,000 |
| 103020 | BLOCK STALLS | FEES | YEARLY | 1,000 |
| 103020 | SHEDS | FEES | YEARLY | 1,000 |
| 103007 | MARKET HAWKERS | FEES | YEARLY | 200-300 |
| 103007 | MARKET TOLLS | FEES | DAILY | 30 |
| 103019 | SANITATION | FEES | DAILY | 20 |
| 103000 | MOTOR PARKS ENTRANCE FEE (GATE) FEE FOR | | | |
| 103008 | TRUCKS / TRAILERS | FEES | PER DAY | 1,500 |
| 103008 | LORRIES | FEES | PER DAY | 1,000 |
| 103008 | TANKERS | FEES | PER DAY | 1,000 |
| 103008 | BUSES | FEES | PER DAY | 300 |

| | | | | |
|---------------|---|--------|-------------|-------------|
| 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 | LICENCING AND 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, WHEEL BARROW AND CART FEES (COMMERCIAL) | | | |
| 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) AND 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 |

| 102000 | TENEMENT RATE | | | |
|--------|---|---------|----------|----------------------|
| | 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 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 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 |

3-2-1

Bakassi Local Government Council

| HARMONISED TAX SCHEDULE FOR BAKASSI-LOCAL GOVERNMENT COUNCIL | | | LGA CODE: 101000406 | |
|--|--|----------------------|----------------------|-----------|
| BAKASSI PREFIX
CODE FOR BANK
REMITANCES – 04 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₦) |
| 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; PALM WINE TAPPER /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 |

| | | | | |
|--|---|------|-----------------|-----------|
| 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 CLOSURE FOR ENTERTAINMENT | | | | |
| 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 |
| 103000 MARRIAGE BIRTH AND DEATH REGISTRATION | | | | |
| 103043 | BIRTH REGISTRATION FEES | FEES | PER CERTIFICATE | 1,000.00 |
| 103044 | BURIAL GROUND PERMIT | FEES | PER BODY | 10,000.00 |
| 103030 | MARRIAGE REGISTRATION | FEES | PER MARRIAGE | 15,000.00 |

| | | | | |
|--------|---|------|-----------------|-----------|
| | 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 REGISTRATION | | | |
| 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 |
| 103000 | MOTOR PARKS ENTRANCE FEES (GATE) FOR | | | |
| 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 |
| 103008 | CARS | FEES | PER ENTRANCE | 200.00 |
| 103008 | LOADING FEES (DEPENDING | FEES | DAILY | 200-3000 |

| | | | | |
|--------|-------------------|------|--------------|-----------------|
| | ON THE DISTANCE) | | | |
| 103008 | KEKE NAPEP | FEES | DAILY | 700.00 |
| 103008 | MOTORCYCLE | FEES | DAILY | 50.00 |
| 103008 | CANOE LICENCE | FEES | YEARLY/DAILY | 1,000.00/200.00 |
| | MOTORCYCLE EMBLEM | FEES | | 300.00 |

| | | | | |
|---------------|------------------------------------|------|------------|----------|
| 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 BARROW AND CART FEES | | | |
| 103005 | CART (COMMERCIAL ONLY) FEES | FEES | PER DAY OF OPERATION | 100.00 |
| 103003 | BICYCLE LICENCE | LEVY | YEARLY | 1,000.00 |
| 103005 | WHEEL BARROW /CART LICENCE | LEVY | YEARLY | 1,000.00 |

| | | | | |
|---------------|--|--|----------|--------------------|
| 103000 | SIGN BOARD (SIGNAGE) AND ADVERT PERMIT | | | |
| 103088 | DIRECTIONAL SIGN BOARD | | YEARLY | N1,000 - N10,000 |
| 103088 | ELECTRIC DESIGN ADVERT | | YEARLY | 5,000.00 |
| 103088 | WALL PRINT ADVERTISEMENT | | PER SIDE | 5,000.00 |
| 103088 | BILL BOARDS AND EYE CATCHER | | YEARLY | N20,000 - N200,000 |
| 103088 | DIGITALISED BOARDS | | YEARLY | N10,000 - N50,000 |

| 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 |
| | | | | |
| 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 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 |

Bekwara Local Government Council

| HARMONISED TAX SCHEDULE FOR BEKWARA LOCAL GOVERNMENT COUNCIL | | | | LGA CODE: 101000506 |
|--|----------------------------------|-------------------|----------------------|---------------------|
| BEKWARA PREFIX
CODE FOR BANK
REMITANCES - 05 | REVENUE ITEM | NATURE
REVENUE | COLLECTION
PERIOD | RATES (₦) |
| 103000 | 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 |
| 103000 | ON AND OFF LIQUOR FEES; | | | |
| 103011 | PALM WINE SELLER | LEVY | DAILY | 50 |
| 103012 | ON LICENCE | LEVY | YEARLY | 5,000 |
| 103012 | OFF LICENCE | LEVY | YEARLY | 5,000 |
| 103000 | ABATTOIR AND SLAUGHTER | | | |
| 103018 | LICENCE FOR PRIVATE
ABBATTOIR | FEES | YEARLY | 10,000 |
| 103017 | COW SLAUGHTER | FEES | PER HEAD | 300 |

| | | | | |
|--------|-----------------|------|----------|-----|
| 103017 | GOAT/SHEEP/PIGS | FEES | PER HEAD | 100 |
|--------|-----------------|------|----------|-----|

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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(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD | | | |
| 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 |
| 103000 | RADIO & TV LICENCE FEES | | | |
| 103037 | RADIO & TV | FEES | YEARLY | 100 |
| 103037 | VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED. | FEES | YEARLY | 200 |
| 103000 | MARRIAGE BIRTH AND DEATH REGISTRATION | | | |
| 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 |
| 103000 | NAMING OF STREET REGISTRATION | | | |

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| | | | | |
|--------|--|------|--------------|---------------------|
| 103037 | HONORARY | FEES | LUMP SUM | 10,000 |
| 103037 | ON DEMAND | FEES | LUMP SUM | 100,000 |
| | | | | |
| 103000 | MARKETS; | | | |
| 103020 | LOCKED UP STALLS (GOVERNMENT SHOPS) | FEES | YEARLY | 1,000 |
| 103020 | PRIVATE SHOPS) | FEES | YEARLY | 500 |
| 103020 | SHEDS; OPEN SHEDS SINGLE | FEES | YEARLY | 500 |
| 103007 | MARKET HAWKERS | FEES | YEARLY | 500 |
| 103007 | MARKET TOLLS | FEES | DAILY | 50 |
| 103019 | SANITATION | FEES | WEEKLY | 20 |
| | | | | |
| 103000 | MOTOR PARKS; | | | |
| 103008 | GATE FEE : ALL VEHICLES | FEES | PER ENTRANCE | 100 |
| 103008 | LOADING COMMISSION FEES | FEES | DAILY | 10% of vehicle load |
| 103008 | LOADING FEES (FORMERLY HAULAGE, TRAILERS, BUSES, CARS ETC) | FEES | DAILY | 200 - 1,500 |
| 103008 | NATIONAL COVERAGE | LEVY | YEARLY | 12,000 - 14,000 |
| 103008 | WRONG PARKING CHARGES | FINE | PER DEFAULT | 5,000 |
| | | | | |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 500 |
| 103041 | FINES FOR STRAYING DOMESTIC ANIMAL | FINE | PER ANIMAL | 3,000 |

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| | | | | |
|--------|---|---------|-----------|-----------------|
| 103000 | BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES | | | |
| 103005 | CART (COMMERCIAL ONLY) FEES | FEES | YEARLY | 500 |
| 103003 | BICYCLE LICENCE | LEVY | YEARLY | 100 |
| 103005 | WHEEL BARROW /CART LICENCE | LEVY | YEARLY | 500 |
| 103005 | CANOE LICENCE FEES | LEVY | YEARLY | 500 |
| 103000 | SIGN BOARD (SIGNAGE) AND ADVERT PERMIT | | | |
| 103088 | DIRECTIONAL SIGN BOARD | LEVY | YEARLY | 500 |
| 103088 | BILL BOARDS AND EYE CATCHER | LEVY | YEARLY | 15,000 |
| 103088 | TRADE FAIR EXHIBITION FEES | LEVY | PER MONTH | 10,000 - 20,000 |
| 102000 | TENEMENT RATE | | | |
| | 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 | 2,000 |
| 102001 | ARREARS & PENALTIES | PENALTY | PER YEAR | 500 |
| 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 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 |

32m-45-5

Biase Local Government Council

| HARMONISED TAX SCHEDULE FOR BIASE LOCAL GOVERNMENT COUNCIL | | | LGA CODE: 101000606 | |
|--|--|-------------------|---------------------|----------------|
| 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 | 2,000.00 |
| 103097 | MEDIUM | LEVY | YEARLY | 1,000.00 |
| 103097 | SMALL | LEVY | YEARLY | 2,000.00 |
| 103097 | VERY SMALL | LEVY | YEARLY | 2,000.00 |
| 103020 | KIOSK | LEVY | YEARLY | 2,000.00 |
| 103020 | CONTAINER/TEMPORARY SHOP | LEVY | YEARLY | 2,000 – 1,000 |
| 103097 | WORKSHOP FOR ARTISANS | LEVY | YEARLY | 2,000 – 1,000 |
| 103000 | ON AND OFF LIQUOR FEES; PALM WINE TAPPER /SELLER | | | |
| 103010 | ON LICENSE: LARGE | LEVY | YEARLY | 3,000 – 5,000 |
| 103010 | SMALL | LEVY | YEARLY | 2,000 – 3,000 |
| 103010 | OFF LICENSE: MEDIUM | LEVY | YEARLY | 1,000 – 3,000 |
| 103010 | SMALL | LEVY | YEARLY | 1,000 – 2,000 |
| 103013 | CIGARETTE LICENSE FEES: WHOLESALE | LEVY | YEARLY | 1,000 – 2,000 |
| 103013 | RETAIL | LEVY | YEARLY | 500 – 1,000 |
| 103000 | ABATTOIR AND SLAUGHTER | | | |
| 103018 | LICENCE FOR PRIVATE | FEES | YEARLY | 10,000 – 5,000 |

| | | | | |
|--------|---|------|-----------------|----------------|
| | ABBATTOIR | | | |
| 103017 | COW SLAUGHTER | FEES | PER HEAD | 500 |
| 103017 | GOAT/SHEEP/PIGS/
SLAUGHTER | FEES | PER HEAD | 200 |
| | | | | |
| 103000 | MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 5,000 |
| 103031 | ROAD CLOSURE FOR
MERRIMENT | FEES | PER EVENT | 100,000 |
| | | | | |
| 103000 | FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD
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 DEATH REGISTRATION | | | |
| 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 |

| | | | | |
|--------|---|------|-----------------|--------------|
| 103030 | LOCAL GOVERNMENT
CERTIFICATE OF ORIGIN | FEES | PER CERTIFICATE | 1,000 |
| | | | | |
| 103000 | NAMING OF STREET REGISTRATION | | | |
| 103037 | HONORARY | FEES | LUMP SUM | 50,000 |
| 103037 | ON DEMAND | FEES | LUMP SUM | 200,000 |
| | | | | |
| 103000 | MARKETS; | | | |
| 103020 | LOCKED UP STALLS: SINGLE | FEES | YEARLY | 24,000 |
| 103020 | DOUBLE | FEES | YEARLY | 36,000 |
| 103020 | SPECIAL LOCK UP | FEES | YEARLY | 48,000 |
| 103020 | SHEDS: OPEN SHEDS SINGLE | FEES | YEARLY | 12,000 |
| 103007 | MARKET HAWKERS | FEES | YEARLY | 1,000 |
| 103007 | MARKET TOLLS | FEES | DAILY | 100 |
| 103019 | SANITATION (RURAL) | FEES | MONTHLY | 500 |
| | | | | |
| 106010 | MOTOR PARKS ENTRANCE FEES (GATE) FOR | | | |
| 103008 | GATE FEE: TRUCKS/TRAILERS | FEES | PER ENTRANCE | 500 – 200 |
| 103008 | LORRIES | FEES | PER ENTRANCE | 200 – 150 |
| 103008 | TANKERS | FEES | PER ENTRANCE | 1,000 – 500 |
| 103008 | BUSES | FEES | PER ENTRANCE | 100 |
| 103008 | PICK-UP | FEES | PER ENTRANCE | 100 |
| 103008 | CARS | FEES | PER ENTRANCE | 30 |
| 103008 | LOADING FEES (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 | CYCLIST EMBLEM | | YEARLY | 300 |

| | | | | |
|---------------|---|---------|-------------|--------------------|
| 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 BARROW AND CART FEES | | | |
| 103005 | BICYCLE LICENSE | LEVY | YEARLY | 1,000 |
| 103003 | WHEEL BARROW/CART LICENSE | LEVY | YEARLY | 1,000 |
| 103005 | CANOE LICENSE FEES | LEVY | YEARLY | 1,000 |
| 103015 | CANOE LANDING FEES | FEES | DAILY | 100 |
| 103000 | SIGN BOARD (SIGNAGE) AND ADVERT PERMIT | | | |
| 103088 | DIRECTIONAL SIGN BOARD | LEVY | YEARLY | 2,000 |
| 103088 | BILL BOARD DS 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 | CORPORATE BODIES | | YEARLY | 20,000,000-500,000 |

| | | | | |
|--------|--|---------|----------|----------------------|
| | | | | |
| 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 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 |
| | | | | |
| *** | SAND MINING | | PER TRIP | 200 |

207-1

Boki Local Government Council

| BOKI PREFIX CODE
FOR BANK
REMITANCES - 07 | | | | |
|---|---------------------------------|----------------------|---------|-----------|
| REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₹) | |
| 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 |
| 103000 ON AND OFF LIQUOR FEES; | | | | |
| 103011 | ON LICENCE: VERY LARGE | LEVY | YEARLY | 10,000.00 |
| 103012 | LARGE | LEVY | YEARLY | 6,000.00 |
| 103010 | MEDIUM | LEVY | YEARLY | 4,000.00 |
| 103010 | SMALL | LEVY | YEARLY | 2,000.00 |
| 103010 | VERY
SMALL | 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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| | | | | |
|---------------|--|------|-----------|-----------|
| 103010 | MEDIUM | LEVY | YEARLY | 4,000.00 |
| 103013 | SMALL | LEVY | YEARLY | 2,000.00 |
| 103013 | VERY SMALL | LEVY | YEARLY | 1,000.00 |
| 103000 | ABATTOIR AND SLAUGHTER | | | |
| 103018 | LICENCE FOR PRIVATE 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 CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 3,000.00 |
| 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: VERY 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 |
| 103037 | VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED. | FEES | YEARLY | 200 |

| | | | | |
|--------|--|------|-----------------|---------------------------|
| 103000 | MARRIAGE BIRTH AND DEATH REGISTRATION | | | |
| 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 REGISTRATION | | | |
| 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 | COMMISSION ON GOODS: LORRIES, BUSES, PICK UP | FEES | PER ENTRANCE | 2,100 - 20,000 |

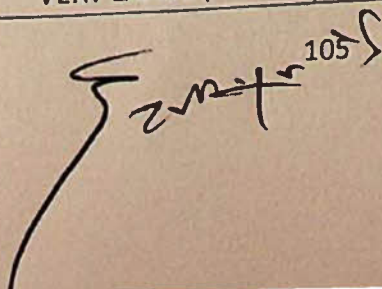
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|--------|---|-------|------------|-----------------|
| 103008 | CYCLIST DAILY FEE | FEES | DAILY | 50 |
| 103008 | SANITATION EMBLEM | FEES | | 300 |
| 103008 | CROSS RIVER STATE
MOTORCYCLE EMBLEM | FEES | | 300 |
| | | | | |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 1,000.00 |
| 103041 | FINES FOR STRAY
DOMESTIC ANIMAL | FINES | PER ANIMAL | 1,000 - 5,000 |
| | | | | |
| 103000 | BICYCLE, TRUCK, CANOE, WHEEL BARROW 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 |
| | | | | |
| 103000 | SIGN BOARD (SIGNAGE) AND ADVERT PERMIT | | | |
| 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 |
| | | | | |
| 102000 | TENEMENT RATE | | | |
| | VALUE OF PROPERTY: | | | |
| 102001 | N1 - N1M | LEVY | YEARLY | 1,000.00 |
| 102001 | N1M + - N5M | LEVY | YEARLY | 2, 500.00 |
| 102001 | N5M+ - N10M | LEVY | YEARLY | 4,000.00 |
| 102001 | N10M + - N20 | LEVY | YEARLY | 6,000.00 |

| | | | | |
|--------|---|---------|----------|----------------------|
| 102001 | ABOVE N20M | LEVY | YEARLY | 8,000.00 |
| 102001 | ARREARS & PENALTIES | PENALTY | PER YEAR | 500 |
| | | | | |
| 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 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 |

Calabar Municipality

| HARMONISED TAX SCHEDULE FOR CALABAR MUNICIPALITY | | LGA CODE: 101000806 | | |
|--|--------------------------|----------------------------|--------------------------|----------------|
| CALABAR MUNICIPALITY PREFIX CODE FOR BANK REMITANCES - 08 | REVENUE ITEM | NATURE OF REVENUE | COLLECTION PERIOD | RATE(₦) |
| 103000 | SHOP & KIOSK; | | | |
| 103020 | VERY LARGE (CORPORATES) | LEVY | YEARLY | 130,000 |
| 103020 | LARGE | LEVY | YEARLY | 90,000 |

| | | | | |
|--------|--|------|--------|---------|
| 103020 | MEDIUM | LEVY | YEARLY | 20,000 |
| 103020 | SMALL | LEVY | YEARLY | 5,000 |
| 103020 | OTHERS | LEVY | YEARLY | 2,000 |
| | | | | |
| | | | | |
| 103000 | BUSINESS RATES: | | | |
| 103097 | VERY LARGE (CORPORATES) | LEVY | YEARLY | 30,000 |
| 103097 | LARGE | LEVY | YEARLY | 10,000 |
| 103097 | 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 |
| 103097 | MOTOR MECHANIC / CAR WASH LICENCE FEES | LEVY | YEARLY | 10,000 |
| 103000 | PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES | | | |
| 103040 | VERY LARGE (CORPORATES) | FEES | YEARLY | 80,000 |
| 103040 | LARGE | FEES | YEARLY | 50,000 |
| 103040 | MEDIUM | FEES | YEARLY | 20,000 |
| 103040 | SMALL | FEES | YEARLY | 6,000 |
| 103000 | HEALTH CERTIFICATE / CLUBS & ASSOCIATIONS REGISTRATION | | | |
| 103098 | VERY LARGE (| FEES | YEARLY | 30,000 |


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| | | | | |
|--------|--|------|------------------------|---------|
| | 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; | | | |
| 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 | ABATTOIR AND SLAUGHTER / FEES | | | |
| 103018 | 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 |
| 103017 | GOAT/SHEEP/PIGS/
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 CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES:
INDIVIDUAL | FEES | PER EVENT | 5000 |

| | | | | |
|--------|---|------|-----------|---------|
| 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 |
| | | | | |
| 103000 | RADIO & TV LICENCE FEES | | | |
| 103037 | RADIO & TV | FEES | YEARLY | 500 |
| 108052 | VEHICLE RADIO WHERE
THE VEHICLE IS
REGISTERED | FEES | YEARLY | 500 |
| | | | | |

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|---------|---|------|-----------------|----------|
| 103000 | MARRIAGE BIRTH AND DEATH REGISTRATION | | | |
| 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 |
| 103000 | NAMING OF STREET REGISTRATION | | | |
| 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 |
| 103054 | SEASONAL MARKETS (DEPENDING ON THE PRODUCT) | FEES | PER BAG/HEAP | 20 - 100 |
| 103048 | MARKET SANITATION | FEES | DAILY | 20 |
| 103000 | MOTOR PARKS; | | | |
| 103008 | BUS/TAXI DAILY OPERATIONAL TICKET | FEES | DAILY | 75 |
| 103099 | PARK LABOUR CHARGE | FEES | DAILY | 100 |
| 103099 | PARK BOOKING FEE | FEES | DAILY | 150 |
| 103099 | PARKING FEES | FEES | PER PARKING | 100 |

| | | | | |
|--------|--|------|----------------|---------|
| 103099 | PARK DEPOT
FEE: TRAILERS | FEES | 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 | FEES | YEARLY | 200,000 |
| 103099 | PRIVATE PARKS
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 LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 500 |

| | | | | |
|--------|--|------|--------|------|
| 103000 | BICYCLE, CANOE, WHEEL BARROW 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) AND ADVERT PERMIT. | | | |
|--------|---|--|--|--|

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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 |

| | | | | |
|--------|---------------------|---------|----------|----------|
| 102000 | TENEMENT RATE | | | |
| | 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 | 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 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 |

3-2-7-5

Calabar South Local Government Council

| HARMONISED TAX SCHEDULE FOR CALABAR SOUTH LOCAL GOVERNMENT COUNCIL | | LGA CODE: 101000906 | | |
|--|--------------------------------------|----------------------|----------------------|---------|
| CALABAR MUNICIPALITY
PREFIX CODE FOR BANK
REMITANCES - 09 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₦) |
| 103000 | SHOP & KIOSK; | | | |
| 103020 | VERY LARGE
(CORPORATES) | LEVY | YEARLY | 130,000 |
| 103020 | LARGE | LEVY | YEARLY | 90,000 |
| 103020 | MEDIUM | LEVY | YEARLY | 20,000 |
| 103020 | SMALL | LEVY | YEARLY | 5,000 |
| 103020 | OTHERS | LEVY | YEARLY | 2,000 |
| 103000 | BUSINESS RATES: | | | |
| 103097 | VERY LARGE (CORPORATES) | LEVY | YEARLY | 30,000 |
| 103097 | LARGE | LEVY | YEARLY | 10,000 |
| 103097 | 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 |

207-5

| | | | | |
|--------|--|------|-------------------------|---------|
| 103097 | MOTOR MECHANIC / CAR
WASH LICENCE FEES | LEVY | YEARLY | 10,000 |
| 103000 | PUBLIC CONVENIENCE, SEWAGE AND REFUSE DISPOSAL FEES | | | |
| 103040 | VERY LARGE (
CORPORATES) | FEES | YEARLY | 80,000 |
| 103040 | LARGE | FEES | YEARLY | 50,000 |
| 103040 | MEDIUM | FEES | YEARLY | 20,000 |
| 103040 | SMALL | FEES | YEARLY | 6,000 |
| 103000 | HEALTH CERTIFICATE / CLUBS & ASSOCIATIONS REGISTRATION | | | |
| 103098 | VERY LARGE (
CORPORATES) | FEES | YEARLY | 30,000 |
| 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
(LUMP SUM) | 10,000 |
| 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 | ABATTOIR AND SLAUGHTER / FEES | | | |
| 103018 | 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 |

| | | | | |
|--------|---|------|-----------|---------|
| 103017 | GOAT/SHEEP/PIGS/
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 CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES:
INDIVIDUAL | FEES | PER EVENT | 5000 |
| 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 | FEES | PER EVENT | 70,000 |

| | | | | |
|---------|---|------|-----------------|----------|
| | 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 DEATH REGISTRATION | | | |
| 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 |
| 103000 | NAMING OF STREET REGISTRATION | | | |
| 103034 | HONORARY | FEES | LUMP SUM | NIL |
| 103034 | ON DEMAND | FEES | LUMP SUM | 250,000 |
| 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 |

| | PRODUCT) | | | |
|--------|--|------|----------------|---------|
| 103048 | MARKET SANITATION | FEES | DAILY | 20 |
| 103000 | MOTOR PARKS; | | | |
| 103008 | BUS/TAXI DAILY OPERATIONAL TICKET | FEES | DAILY | 75 |
| 103099 | PARK LABOUR CHARGE | FEES | DAILY | 100 |
| 103099 | PARK BOOKING FEE | FEES | DAILY | 150 |
| 103099 | PARKING FEES | FEES | PER PARKING | 100 |
| 103099 | PARK DEPOT FEE: TRAILERS | FEES | 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 | FEES | YEARLY | 200,000 |
| 103099 | PRIVATE PARKS 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 (DOPT) | FEES | YEARLY | 10,000 |
| 103099 | WRONG PARKING | FINE | FINE | 20,000 |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 500 |

| 103000 BICYCLE, CANOE, WHEEL BARROW 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) AND ADVERT PERMIT. | | | | |
| 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: | | | | |
| 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 | 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 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 |

3000000

Etung Local Government Council

| HARMONISED TAX SCHEDULE FOR ETUNG LOCAL GOVERNMENT COUNCIL | | | LGA CODE: 1010001006 | |
|--|--|----------------------|----------------------|-----------------|
| ETUNG LOCAL GOVERNMENT COUNCIL
PREFIX CODE FOR BANK
REMITANCES - 010 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₦) |
| 103000 | SHOP & KIOSK; | | | |
| 103097 | VERY LARGE | LEVY | YEARLY | 20,000 - 30,000 |
| 103097 | LARGE | 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 |
| 103000 | ON AND OFF LIQUOR FEES, PALM WINE TAPPER /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 |
| 103010 | SMALL | LEVY | YEARLY | 2,000 |
| 103013 | CIGARATE LICENCE FEES -
WHOLESALE | LEVY | YEARLY | 10,000 |

For use

| | | | | |
|--------|---|------|-----------|---------------|
| 103013 | RETAIL | LEVY | YEARLY | 1,000 - 2,000 |
| | | | | |
| 103000 | ABATTOIR AND SLAUGHTER | | | |
| 103018 | LICENCE FOR PRIVATE ABBATTOIR | FEES | YEARLY | 10,000 |
| 103017 | COW SLAUGHTER | FEES | PER HEAD | 200 |
| 103017 | GOAT/SHEEP/PIGS | FEES | PER HEAD | 100 |
| | | | | |
| 103000 | MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 1,000-5,000 |
| 103031 | ROAD CLOSURE FOR MERRIMENT | FEES | PER EVENT | 2,000-5,000 |
| | | | | |
| 103000 | FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD) | | | |
| 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 | | | |
| 103037 | RADIO & TV | FEES | YEARLY | 50 |
| 103037 | VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED | FEES | YEARLY | 50 |
| | | | | |
| 103000 | MARRIAGE, BIRTH AND DEATH REGISTRATION | | | |
| 103043 | BIRTH REGISTRATION FEES | FEES | PER | 100 |

| | | | | |
|--------|--|------|-----------------|-----------|
| | | | 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 |
| | | | | |
| 103000 | NAMING OF STREET REGISTRATION | | | |
| 103037 | HONORARY (Acceptance Charge) | FEES | LUMPSUM | 5,000 |
| 103037 | ON DEMAND | FEES | LUMPSUM | 100,000 |
| | | | | |
| 103000 | 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 |
| | | | | |
| 103000 | MOTOR PARKS; | | | |
| 103008 | GATE FEES ; (FOR ALL | | | 50 |

| | | | | |
|--------|---|------|------------|---------------|
| | 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 | LICENCING AND OPERATIONAL LEVY FOR PRIVATE VEHICLES | LEVY | YEARLY | 30,000 |
| | | | | |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 1,000 |
| 103041 | FINES FOR STRAYING DOMESTIC ANIMAL | FINE | PER ANIMAL | 5,000 |
| | | | | |
| 103000 | BICYCLE, CANOE, WHEEL BARROW AND CART FEES | | | |
| 103003 | CART (COMMERCIAL ONLY) FEES | FEES | YEARLY | |
| 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) AND ADVERT PERMIT | | | |
| 103088 | DIRECTIONAL SIGN BOARD | LEVY | YEARLY | 500 -1,000 |

| | | | | |
|--------|---|---------|-----------|----------------------|
| 103088 | BILL BOARDS AND EYE CATCHER | LEVY | YEARLY | 5,000 -15,000 |
| 103088 | TRADE FAIR EXHIBITION FEES | LEVY | PER EVENT | 20,000 - 30,000 |
| | | | | |
| 102000 | TENEMENT RATE | | | |
| | 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 | 2,000 |
| 102001 | ARREARS & PENALTIES | PENALTY | PER YEAR | 500 |
| | | | | |
| 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 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 |

Ikom Local Government Council

| HARMONISED TAX SCHEDULE FOR IKOM LOCAL GOVERNMENT COUNCIL | | | LGA CODE: 1010001106 | |
|---|--|----------------------|----------------------|-----------|
| IKOM LOCAL GOVERNMENT COUNCIL
PREFIX CODE FOR BANK
REMITANCES - 011 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₦) |
| 103000 | SHOP & KIOSK; | | | |
| 103097 | SHOP; LARGE(A) | LEVY | YEARLY | 5,000.00 |
| 103097 | MEDIUM (B) | LEVY | YEARLY | 2,000.00 |
| 103097 | SMALL (C) | 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 | MEDIUM | LEVY | YEARLY | 3,000.00 |
| 103010 | SMALL | LEVY | YEARLY | 2,000.00 |
| 103010 | OFF LICENCE: LARGE | LEVY | YEARLY | 5,000.00 |
| 103010 | MEDIUM | LEVY | YEARLY | 3,000.00 |
| 103010 | SMALL | LEVY | YEARLY | 2,000.00 |
| 103013 | CIGARATE LICENCE FEES -
WHOLESALE | | | 30,000.00 |

| | | | | |
|--------|--|------|-----------------|------------------|
| 103013 | RETAIL | | | 1,000.00 |
| 103000 | ABATTOIR AND SLAUGHTER | | | |
| 103018 | LICENCE FOR PRIVATE
ABBATTOIR | FEES | YEARLY | 10,000.00 |
| 103017 | COW SLAUGHTER | FEES | PER HEAD | 350 |
| 103017 | GOAT/SHEEP/PIGS | | PER HEAD | 100 |
| 103000 | MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 2,000.00 |
| 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 | 5,000.00 |
| 103054 | MEDIUM | FEES | YEARLY | 3,000.00 |
| 103054 | SMALL | FEES | YEARLY | 2,000.00 |
| 103054 | FAST FOODS | FEES | YEARLY | 10,000.00 |
| 103054 | BAKERY LICENCE FEE | FEES | YEARLY | 5000 - 10,000.00 |
| 103000 | RADIO & TV LICENCE FEES | | | |
| 103037 | RADIO & TV | FEES | YEARLY | 100 |
| 103037 | VEHICLE RADIO WHERE
THE VEHICLE IS
REGISTERED | FEES | YEARLY | 100 |
| 103000 | MARRIAGE BIRTH AND DEATH REGISTRATION | | | |
| 103043 | BIRTH REGISTRATION FEES | FEES | PER CERTIFICATE | 500 |

| | | | | |
|--------|---|------|-----------------|-------------|
| 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 REGISTRATION | | | |
| 103037 | HONORARY | FEES | LUMP SUM | 10,000.00 |
| 103037 | ON DEMAND | FEES | LUMP SUM | 100,000.00 |
| 103000 | MARKETS; | | | |
| 103020 | LOCKED UP STALLS | FEES | YEARLY | 3,500.00 |
| 103020 | BLOCK STALLS | FEES | YEARLY | 2,000.00 |
| 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) | | | |
| 103008 | TRUCKS | FEES | PER ENTRANCE | 1,500.00 |
| 103008 | LORRIES | FEES | PER ENTRANCE | 1,000.00 |
| 103008 | TANKERS | FEES | PER ENTRANCE | 1,500.00 |
| 103008 | BUSES | FEES | PER ENTRANCE | 500 |
| 103008 | PICK UP | FEES | PER ENTRANCE | 500 |

| | | | | |
|--------|--|------|--------------|-------------|
| 103008 | CARS | FEES | PER ENTRANCE | 500 |
| 103008 | LOADING FEES
(DEPENDING ON THE
DISTANCE) | FEES | DAILY | 50-3000 |
| 103008 | CYCLIST DAILY FEE | FEES | DAILY | 50 |
| | | | | |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 100 |
| | | | | |
| 103000 | BICYCLE, CANOE,WHEEL BARROW AND CART FEES | | | |
| 103003 | BICYCLE , TRUCK, CANOE ,
WHEEL BARROW , CART (COMMERCIAL ONLY) FEES | FEES | YEARLY | 500 |
| 103005 | BICYCLE LICENCE | LEVY | YEARLY | 100 |
| 103003 | WHEEL BARROW /CART
LICENCE | LEVY | YEARLY | 100 |
| 103005 | CANOE LICENCE FEES | LEVY | YEARLY | 500 |
| 103015 | CANOE LANDING FEES | LEVY | YEARLY | 200 |
| | | | | |
| 103000 | SIGN BOARD (SIGNAGE) AND ADVERT PERMIT | | | |
| 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 | | | |
| | VALUE OF PROPERTY: | | | |
| 102001 | N1 - N5M | LEVY | YEARLY | 2,000.00 |
| 102001 | N5M - N10M | LEVY | YEARLY | 3,000.00 |

| | | | | |
|--------|--|---------|----------|----------------------|
| 102001 | N10M - N20 | LEVY | YEARLY | 5,000.00 |
| 102001 | ABOVE N20M | LEVY | YEARLY | 100,000.00 |
| 102001 | ARREARS & PENALTIES | PENALTY | PER YEAR | 500 |
| | | | | |
| 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 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 |

300000

Obanliku Local Government Council

| HARMONISED TAX SCHEDULE FOR OBANLIKU
LOCAL GOVERNMENT COUNCIL | | | LGA CODE: 1010001206 | |
|--|--|----------------------|----------------------|---------------|
| OBANLIKU LOCAL
GOVERNMENT COUNCIL
PREFIX CODE FOR BANK
REMITANCES - 012 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₦) |
| 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 |
| 103000 | ON AND OFF LIQUOR FEES; PALM WINE TAPPER /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 SLAUGHTER | | | |
| 103018 | LICENCE FOR PRIVATE
ABBATTOIR | FEES | YEARLY | 2,000 |
| 103017 | COW SLAUGHTER | FEES | PER HEAD | 300 |

| | | | | |
|--------|---|------|-----------------|-----------|
| 103017 | GOAT/SHEEP/PIGS | FEES | PER HEAD | 100 - 200 |
| 103000 | MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 3,000 |
| 103031 | ROAD CLOSURE FOR MERRIMENT | FEES | PER EVENT | 5,000 |
| 103000 | FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD) | | | |
| 103054 | RESTAURANT: LARGE | FEES | YEARLY | 3,000 |
| 103054 | SMALL | FEES | YEARLY | 1,500 |
| 103054 | FAST FOODS | FEES | YEARLY | 3,000 |
| 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 |
| 103000 | MARRIAGE BIRTH AND DEATH REGISTRATION | | | |
| 103043 | BIRTH REGISTRATION FEES | FEES | PER CERTIFICATE | 1,000 |
| 103044 | BURIAL GROUND PERMIT | FEES | PER BODY | 2,000 |
| 103030 | MARRIAGE REGISTRATION ACTS FEES | FEES | PER MARRIAGE | 5,000 |
| 103043 | DEATH REGISTRATION FEES | FEES | PER CERTIFICATE | 500 |
| 103099 | LOCAL GOVERNMENT CERTIFICATE OF ORIGIN | FEES | PER CERTIFICATE | 1,000 |

| | | | | |
|--------|--|------|----------------|---------------|
| 103000 | NAMING OF STREET REGISTRATION | | | |
| 103037 | HONORARY | FEES | LUMP SUM | 10,000 |
| 103037 | ON DEMAND | FEES | LUMP SUM | 150,000 |
| 103000 | MARKETS | | | |
| 103043 | LOCKED UP STALL; SINGLE | FEES | YEARLY | 5,000 |
| 103044 | DOUBLE | 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 | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 500 |
| 103041 | FINES FOR STRAYING
DOMESTIC ANIMAL | FINE | PER ANIMAL | 2,000 |

| | | | | |
|--------|---|---------|-----------|-------------------|
| 103000 | BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES | | | |
| 103003 | BICYCLE, TRUCK, CANOE, WHEEL BARROW CART (COMMERCIAL ONLY) FEES | FEES | YEARLY | 300 |
| 103005 | BICYCLE LICENCE | LEVY | YEARLY | 500 |
| 103003 | WHEEL BARROW /CART LICENCE | LEVY | YEARLY | 500 |
| 103005 | CANOE LICENCE FEES | LEVY | YEARLY | 100 |
| 103000 | SIGN BOARD (SIGNAGE) AND ADVERT PERMIT | | | |
| 103088 | DIRECTIONAL SIGN BOARD | LEVY | YEARLY | 1,000 |
| 103088 | BILL BOARDS AND EYE CATCHER | LEVY | YEARLY | 10,000 |
| 103088 | TRADE FAIR EXHIBITION FEES | LEVY | PER EVENT | 10,000 |
| 102000 | TENEMENT RATE | | | |
| | 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 | TENEMENT RATE FROM GSM COMPANIES INSTALLING MAST | LEVY | YEARLY | 200,000 - 400,000 |
| 102001 | ARREARS & PENALTIES | PENALTY | PER YEAR | 2,000 |
| 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 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 |
| | | | | |
| | GENERAL RATE | | YEARLY | 500 |
| | CATTLE TAX (PER COW) | | YEARLY | 200 |
| | SAND MINING | | PER TRIP | 500 |

Handwritten signature/initials

Obubra Local Government Council

| HARMONISED TAX SCHEDULE FOR OBUBRA
LOCAL GOVERNMENT COUNCIL | | | LGA CODE: 1010001306 | |
|--|--|----------------------|----------------------|--------------|
| OBUBRA LOCAL
GOVERNMENT COUNCIL
PREFIX CODE FOR BANK
REMITANCES - 013 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₦) |
| 103000 | SHOP & KIOSK; | | | |
| 103097 | VERY LARGE | LEVY | YEARLY | 3,000.00 |
| 103097 | LARGE | LEVY | YEARLY | 2,000.00 |
| 103097 | 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 |
| 103010 | SMALL | LEVY | YEARLY | 1,000 |
| 103010 | OFF LICENCE: LARGE | LEVY | YEARLY | 3,000 |
| 103010 | MEDIUM | LEVY | YEARLY | 2,000 |
| 103010 | SMALL | LEVY | YEARLY | 2,000 |

| | | | | |
|--------|--|------|-----------------|---------------|
| 103013 | CIGARATE LICENCE FEES -
WHOLESALE | LEVY | YEARLY | 10,000 |
| 103013 | RETAIL | LEVY | YEARLY | 1,000 - 2,000 |
| 103000 | ABATTOIR AND SLAUGHTER | | | |
| 103018 | LICENCE FOR PRIVATE
ABBATTOIR | FEES | YEARLY | 10,000 |
| 103017 | COW SLAUGHTER | FEES | PER HEAD | 200 |
| 103017 | GOAT/SHEEP/PIGS | FEES | PER HEAD | 100 |
| 103000 | MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 1,000-5,000 |
| 103031 | ROAD CLOSURE FOR
MERRIMENT | FEES | PER EVENT | 2,000-5,000 |
| 103000 | FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD
IS SOLD) | | | |
| 103054 | RESTAURANT: LARGE | FEES | YEARLY | 2,000 |
| 103054 | RESTAURANT: MEDIUM | FEES | YEARLY | 1,000 |
| 103054 | RESTAURANT: SMALL | FEES | YEARLY | 1,000 |
| 103054 | FAST FOODS | FEES | YEARLY | 1,000 |
| 103055 | BAKERY LICENCE FEE | FEES | YEARLY | 2,000 |
| | RECREATIONAL PERMIT | FEES | YEARLY | 2,000 |
| 103000 | RADIO & TV LICENCE FEES | | | |
| 103037 | RADIO & TV | FEES | YEARLY | 50 |
| 103037 | VEHICLE RADIO WHERE
THE VEHICLE IS
REGISTERED. | FEES | YEARLY | 50 |
| 103000 | MARRIAGE, BIRTH AND DEATH REGISTRATION | | | |
| 103043 | BIRTH REGISTRATION FEES | FEES | PER CERTIFICATE | 100 |

| | | | | |
|--------|--|------|-----------------|-----------|
| 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 |
| | | | | |
| 103000 | NAMING OF STREET REGISTRATION | | | |
| 103037 | HONORARY (Acceptance Charge) | FEES | LUMPSUM | 5,000 |
| 103037 | ON DEMAND | FEES | LUMPSUM | 100,000 |
| | | | | |
| 103000 | MARKETS; | | | |
| 103043 | LOCKED UP STALLS | FEES | YEARLY | 3,600 |
| 103044 | BLOCK STALLS / OPEN SHEDS | FEES | YEARLY | 2,400 |
| 103030 | SHEDS | FEES | YEARLY | 1,200 |
| 103043 | MARKET HAWKERS PER MARKET | FEES | YEARLY | 500-1,000 |
| 103030 | MARKET TOLLS | FEES | DAILY | 50-100 |
| 103030 | SANITATION | FEES | DAILY | 50 |
| | | | | |
| 103000 | MOTOR PARKS; | | | |
| 103008 | GATE FEES ; (FOR ALL VEHICLES) | | | 50 |

| | | | | |
|--------|---|------|------------|-----------------|
| 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 | LICENCING AND OPERATIONAL PERMITS FOR PRIVATE PARKS | LEVY | YEARLY | 30,000 |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 1,000 |
| 103041 | FINES FOR STRAYING DOMESTIC ANIMAL | FINE | PER ANIMAL | 5,000 |
| 103000 | BICYCLE, CANOE, WHEEL BARROW 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) AND ADVERT PERMIT | | | |
| 103088 | DIRECTIONAL SIGN BOARD | LEVY | YEARLY | 500 -1,000 |
| 103088 | BILL BOARDS AND EYE CATCHER | LEVY | YEARLY | 5,000 -15,000 |
| 103088 | TRADE FAIR EXHIBITION FEES | LEVY | PER EVENT | 20,000 - 30,000 |

| 102000 | TENEMENT RATE | | | |
|--------|---|---------|----------|----------------------|
| | 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 | 2,000 |
| 102001 | ARREARS & PENALTIES | PENALTY | PER YEAR | 500 |
| | COMPANY SAMITE | | YEARLY | 200,000-150,000 |
| | | | | |
| 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 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 |

500000

Obudu Local Government Council

| HARMONISED TAX SCHEDULE FOR OBUDU
LOCAL GOVERNMENT COUNCIL | | | LGA CODE: 1010001406 | |
|---|--------------------------------------|----------------------|----------------------|-------------------|
| OBUDU LOCAL
GOVERNMENT COUNCIL
PREFIX CODE FOR BANK
REMITANCES - 014 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₦) |
| 103000 | SHOP & KIOSK; | | | |
| 103097 | SHOP; VERY LARGE | LEVY | YEARLY | 150,000 - 100,000 |
| 103097 | LARGE | LEVY | YEARLY | 50,000 - 40,000 |
| 103097 | MEDIUM | LEVY | YEARLY | 30,000 - 20,000 |
| 103097 | SMALL | LEVY | 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 |
| 103000 | ON AND OFF LIQUOR FEES; | | | |
| 103010 | ON LICENCE: LARGE | LEVY | YEARLY | 3,000 - 5,000 |
| 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 |
| 103010 | SMALL | LEVY | YEARLY | 1,000 - 2,000 |
| 103013 | CIGARATE LICENCE FEES -
WHOLESALE | LEVY | YEARLY | 1,000 - 2,000 |

| | | | | |
|--------|---|------|-----------|----------------|
| 103013 | RETAIL | LEVY | YEARLY | 500 - 1,000 |
| 103000 | ABATTOIR AND SLAUGHTER | | | |
| 103018 | LICENCE FOR PRIVATE ABBATTOIR | FEES | YEARLY | 10,000 - 5,000 |
| 103017 | COW SLAUGHTER | FEES | PER HEAD | 200 |
| 103017 | GOAT/SHEEP/PIGS | FEES | PER HEAD | 100 |
| 103000 | MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 5,000 |
| 103031 | ROAD CLOSURE FOR MERRIMENT | FEES | PER EVENT | 100,000 |
| 103000 | FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD 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 |
| 103055 | BAKERY LICENCE FEE | FEES | YEARLY | 10,000 - 5,000 |
| 103000 | RADIO & TV LICENCE FEES | | | |
| 103037 | RADIO & TV | FEES | YEARLY | 50 |
| 103037 | VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED. | FEES | YEARLY | 50 |

| | | | | |
|--------|--|------|-----------------|-------------|
| 103000 | MARRIAGE BIRTH AND DEATH REGISTRATION | | | |
| 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 | 1,000 |
| 103030 | LOCAL GOVERNMENT CERTIFICATE OF ORIGIN | FEES | PER CERTIFICATE | 1,000 |
| 103000 | NAMING OF STREET REGISTRATION | | | |
| 103037 | HONORARY | FEES | LUMP SUM | 50,000 |
| 103037 | ON DEMAND | FEES | LUMP SUM | 200,000 |
| 103000 | MARKETS; | | | |
| 103043 | LOCKED UP STALLS ; SINGLE | FEES | YEARLY | 2,400 |
| 103043 | DOUBLE | FEES | YEARLY | 3,600 |
| 103043 | SPECIAL LOCK UP | FEES | YEARLY | 4,800 |
| 103030 | SHEDS; OPEN SHEDS SINGLE | FEES | YEARLY | 1,200 |
| 103043 | MARKET HAWKERS | FEES | YEARLY | 1,000 |
| 103030 | MARKET TOLLS | FEES | DAILY | 20 |
| 103030 | SANITATION (RURAL) | FEES | MONTHLY | 100 |
| 103000 | MOTOR PARKS; | | | |
| 103008 | GATE FEE : TRUCKS / TRAILERS | FEES | PER ENTRANCE | 500 - 200 |
| 103008 | LORRIES | FEES | PER ENTRANCE | 200 - 150 |
| 103008 | TANKERS | FEES | PER ENTRANCE | 1,000 - 500 |
| 103008 | BUSES | FEES | PER ENTRANCE | 100 |

| | | | | |
|---------------|---|--------|--------------|---------------|
| 103008 | PICK UP | FEES | PER ENTRANCE | 100 |
| 103008 | CARS | FEES | PER ENTRANCE | 30 |
| 103008 | LOADING FEES
(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 | LICENCING 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 |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 100 |
| 103041 | FINES FOR STRAYING
DOMESTIC ANIMAL | FINE | PER ANIMAL | 5,000 |
| 103000 | BICYCLE, CANOE, WHEEL BARROW AND CART 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 |
| 103003 | CANOE LICENCE FEES | LEVY | YEARLY | 500 |
| 103015 | CANOE LANDING FEES | FEES | DAILY | 100 |

| | | | | |
|--------|---|---------|-----------|----------------------|
| 103000 | SIGN BOARD (SIGNAGE) AND ADVERT PERMIT | | | |
| 103088 | DIRECTIONAL SIGN BOARD | LEVY | 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 |
| 102000 | TENEMENT RATE | | | |
| | 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 | 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 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 |

Odukpani Local Government Council

| HARMONISED TAX SCHEDULE FOR ODUKPANI
LOCAL GOVERNMENT COUNCIL | | LGA CODE: 1010001505 | | | |
|--|--|----------------------|----------------------|---------------|--|
| ODUKPANI LOCAL
GOVERNMENT COUNCIL
PREFIX CODE FOR BANK
REMITANCES - 015 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₦) | |
| 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 | 2,000-3,000 | |
| 103020 | CONTAINER / TEMPORARY
SHOP | LEVY | YEARLY | 2,000-3,000 | |
| 103020 | WORKSHOP FOR
ARTISANS | LEVY | YEARLY | 2,000-3,000 | |
| 103000 | ON AND OFF LIQUOR FEES; | | | | |
| 103011 | PALM WINE TAPPER
/SELLER 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 | | LEVY | YEARLY | 2,000 | |

| | | | | |
|--------|--|------|-----------|-------------|
| | MEDIUM | | | |
| 103010 | SMALL | LEVY | YEARLY | 2,000 |
| 103013 | CIGARATE LICENCE FEES -
WHOLESALE | LEVY | YEARLY | |
| 103013 | RETAIL | LEVY | YEARLY | 2,000 |
| | | | | |
| 103000 | ABATTOIR AND SLAUGHTER | | | |
| 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 CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 2,000 |
| 103031 | ROAD CLOSURE FOR
MERRIMENT | FEES | PER EVENT | 5,000 |
| | CORPORATE | FEES | PER EVENT | 30000-20000 |
| | | | | |
| 103000 | FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD
IS SOLD) | | | |
| 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 |
| 103055 | 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 |
| 103000 | MARRIAGE BIRTH AND DEATH REGISTRATION | | | |
| 103043 | BIRTH REGISTRATION FEES | FEES | PER CERTIFICATE | 1000 |
| 103044 | BURIAL GROUND PERMIT | FEES | PER BODY | 10,000 |
| 103030 | MARRIAGE REGISTRATION ACTS FEES | FEES | PER MARRIAGE | 5000 |
| 103043 | DEATH REGISTRATION FEES | FEES | PER CERTIFICATE | 1000 |
| 103030 | LOCAL GOVERNMENT CERTIFICATE OF ORIGIN | FEES | PER CERTIFICATE | 1000 |
| 103030 | MARRIAGE CERTIFICATE FEES | FEES | PER CERTIFICATE | 10000 |
| 103000 | NAMING OF STREET REGISTRATION | | | |
| 103037 | HONORARY | FEES | LUMP SUM | 5,000 |
| 103037 | ON DEMAND | FEES | LUMP SUM | 500,000 |
| 103000 | MARKETS; | | | |
| 103043 | LOCKED UP STALLS | FEES | YEARLY | 5,000 |
| 103044 | BLOCK STALLS | FEES | YEARLY | 1,000 |
| 103030 | SHEDS | FEES | YEARLY | 1,000 |
| 103043 | MARKET HAWKERS | FEES | DAILY | 50 |
| 103030 | MARKET TOLLS | FEES | DAILY | 50 |
| 103030 | SANITATION | FEES | DAILY | 50 |
| | HAWKERS PERMIT | FEES | YEARLY | 1000 |

| | | | | |
|--------|---|--------|-------------|---------|
| 103000 | MOTOR PARKS; | | | |
| 103008 | ENTRANCE FEE (GATE);
TRUCKS / TRAILERS | FEES | PER DAY | 1,500 |
| 103008 | ENTRANCE FEE (GATE);
LORRIES | FEES | PER DAY | 1,000 |
| 103008 | ENTRANCE FEE (GATE);
TANKERS | FEES | PER DAY | 1,000 |
| 103008 | ENTRANCE FEE (GATE);
BUSES | FEES | PER DAY | 300 |
| 103008 | ENTRANCE FEE (GATE);
PICK UP | FEES | PER DAY | 200 |
| 103008 | ENTRANCE FEE (GATE);
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 | 2,500 |
| 103008 | LICENCING AND
OPERATION OF PRIVATE
PARKS | LEVY | YEARLY | 150,000 |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 1000 |
| 103041 | FINES FOR STRAYING
DOMESTIC ANIMAL | FINE | PER ANIMAL | 1,500 |
| 103000 | BICYCLE, CANOE, WHEEL BARROW AND CART FEES | | | |
| 103003 | BICYCLE , TRUCK, CANOE ,
WHEEL BARROW & CART
(COMMERCIAL ONLY)
FEES | FEES | PER DAY | 200 |

| | | | | |
|---|------------------------------------|---------|-----------|-----------------|
| 103005 | BICYCLE LICENCE | LEVY | YEARLY | 150 |
| 103003 | WHEEL BARROW /CART
LICENCE | LEVY | YEARLY | 1000 |
| 103003 | CANOE LICENCE FEES | LEVY | YEARLY | 200-500 |
| 103000 SIGN BOARD (SIGNAGE) AND ADVERT PERMIT | | | | |
| 103088 | DIRECTIONAL SIGN BOARD | LEVY | YEARLY | 1000 - 5000 |
| 103088 | BILL BOARDS AND EYE
CATCHER | LEVY | YEARLY | 20,000 |
| 103088 | TRADE FAIR EXHIBITION
FEES | LEVY | PER EVENT | 10,000 |
| 102000 TENEMENT RATE | | | | |
| VALUE OF PROPERTY: | | | | |
| 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 |
| 102000 BASIC TRANSMISSION SERVICE (BTS TENEMENT) | | | | |
| 102001 | CATEGORY A | LEVY | YEARLY | 150,000 |
| 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 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 | 150,000-100,000 |
| 103091 | ARREARS & PENALTIES | PENALTY | PER YEAR | 5,000 |

| | | | | |
|----|--------------|------|----------|-----------|
| ** | GENERAL RATE | | YEARLY | 500 |
| | SAND MINING | LEVY | PER TRIP | 300 - 500 |

3-2-7-1

Ogoja Local Government Council

| HARMONISED TAX SCHEDULE FOR OGOJA LOCAL GOVERNMENT COUNCIL | | LGA CODE: 1010001606 | | |
|--|--|----------------------|----------------------|---------------|
| OGOJA LOCAL GOVERNMENT COUNCIL
PREFIX CODE FOR BANK
REMITANCES - 016 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₦) |
| 103000 | SHOP & KIOSK; | | | |
| 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 | RURAL SURFACE | LEVY | YEARLY | 1000 |
| 103097 | HOTELS; LARGE | LEVY | YEARLY | 100,000 |
| 103097 | MEDIUM | LEVY | YEARLY | 50,000 |
| 103097 | SMALL | LEVY | YEARLY | 20,000 |

| 103000 | ON AND OFF LIQUOR FEES; | | | |
|--------|--|------|--------|---------------|
| 103011 | PALM WINE TAPPER /SELLER REGISTRATION FEES | LEVY | YEARLY | 1000 |
| 103012 | NATIVE LIQUOR FEES | LEVY | YEARLY | 5000 |
| 103010 | ON LICENCE: LARGE | LEVY | YEARLY | 3000 – 5000 |
| 103010 | MEDIUM | LEVY | YEARLY | 2000 – 4000 |
| 103010 | SMALL | LEVY | YEARLY | 500 – 3000 |
| 103010 | OFF LICENCE: LARGE | LEVY | YEARLY | 20000 – 50000 |
| 103010 | DEV. LEVY | LEVY | YEARLY | 10000 – 20000 |
| 103010 | MEDIUM | LEVY | YEARLY | 5000 – 10000 |
| 103013 | SMALL | LEVY | YEARLY | 2000 – 5000 |
| 103013 | CIGARATE LICENCE FEES - WHOLESALE | LEVY | YEARLY | 5000 – 30000 |
| 103013 | RETAIL | LEVY | YEARLY | 500 – 3000 |

| 103000 | ABATTOIR AND SLAUGHTER | | | |
|--------|-------------------------------|------|----------|-------|
| 103018 | COUNCIL ABBATOIR | FEES | MONTHLY | 20000 |
| 103018 | LICENCE FOR PRIVATE ABBATTOIR | FEES | MONTHLY | 15000 |
| 103017 | COW SLAUGHTER | FEES | PER HEAD | 200 |
| 103017 | GOAT/SHEEP/PIGS | FEES | PER HEAD | 100 |
| 103023 | CATTLE DEALER LICENCE | FEES | PER YEAR | 5000 |

| | | | | |
|--------|---|------|-----------------|---------------|
| 103000 | MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 5000 – 20000 |
| 103031 | ROAD CLOSURE FOR MERRIMENT | FEES | PER EVENT | 10000 – 15000 |
| 103000 | FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD | | | |
| 103054 | RESTAURANT: LARGE | FEES | YEARLY | 2000 – 5000 |
| 103054 | MEDIUM | FEES | YEARLY | 2000 |
| 103054 | SMALL | FEES | YEARLY | 1000 |
| 103054 | FAST FOODS | | | |
| 103055 | BAKERY LICENCE FEE | FEES | YEARLY | 10000 |
| 103000 | RADIO & TV LICENCE FEES | | | |
| 103037 | RADIO & TV | FEES | YEARLY | 100 |
| 103037 | VEHICLE RADIO WHERE THE VEHICLE IS REGISTERED. | FEES | YEARLY | 500 |
| 103000 | MARRIAGE BIRTH AND DEATH REGISTRATION | | | |
| 103043 | BIRTH REGISTRATION FEES | FEES | PER CERTIFICATE | 500 |
| 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 | NAMING OF STREET
REGISTRATION | | | |
| 103037 | HONORARY | FEES | LUMP SUM | 10000 |
| 103037 | RENUMBERING OF
STREETS (OGOJA URBAN) | | | |
| 103037 | ON DEMAND | FEES | LUMP SUM | 150000 |
| 103000 | 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 |
| 103000 | MOTOR PARKS; | | | |
| 103008 | ENTRANCE FEE (GATE);
TRUCKS / TRAILERS | FEES | PER ENTRANCE | 300 - 1000 |
| 103008 | ENTRANCE FEE (GATE);
LORRIES | FEES | PER ENTRANCE | 300 - 1000 |
| 103008 | ENTRANCE FEE (GATE);
TANKERS | FEES | PER ENTRANCE | 300 - 1000 |
| 103008 | ENTRANCE FEE (GATE);
BUSES | FEES | PER ENTRANCE | 300 - 500 |
| 103008 | ENTRANCE FEE (GATE);
PICK UP | FEES | PER ENTRANCE | 300 - 500 |
| 103008 | ENTRANCE FEE (GATE);
CARS | FEES | PER ENTRANCE | 50 |

| | | | | |
|--------|---|--------|--------|--------|
| 103008 | LOADING FEES (10% OF 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 | LICENCING AND OPERATION OF PRIVATE PARKS | LARGE | YEARLY | 360000 |
| 103008 | | MEDIUM | YEARLY | 180000 |

| | | | | |
|--------|------------------------------------|------|------------|-----|
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 100 |
| 103041 | FINES FOR STRAYING DOMESTIC ANIMAL | FINE | PER ANIMAL | 500 |

| | | | | |
|--------|---|------|--------|-----|
| 103000 | BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES | | | |
| 103005 | BICYCLE LICENCE | LEVY | YEARLY | 300 |
| 103003 | WHEEL BARROW /CART LICENCE | LEVY | YEARLY | 500 |
| 103003 | CANOE LICENCE FEES | LEVY | YEARLY | 100 |

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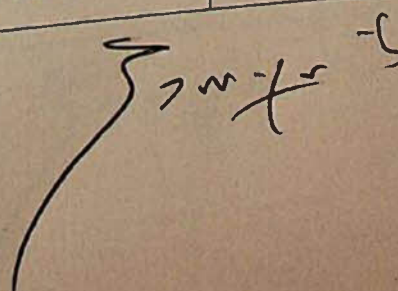
| | | | | |
|--------|--|---------|-----------|----------------------|
| 103000 | SIGN BOARD (SIGNAGE)
AND ADVERT PERMIT | | | |
| 103088 | DIRECTIONAL SIGN BOARD | LEVY | YEARLY | 1000 - 2500 |
| 103088 | BILL BOARDS AND EYE
CATCHER | LEVY | YEARLY | 5000 |
| 103088 | TRADE FAIR EXHIBITION
FEES | LEVY | 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 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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Yakurr Local Government Council

| HARMONISED TAX SCHEDULE FOR YAKUR LOCAL GOVERNMENT COUNCIL | | | LGA CODE: 1010001706 | |
|---|---|----------------------|----------------------|----------------|
| YAKURR LOCAL GOVERNMENT COUNCIL
PREFIX CODE FOR BANK
REMITANCES - 017 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₦) |
| 103000 | SHOP & KIOSK; | | | |
| 103097 | SHOP : LARGE | LEVY | YEARLY | 10,000 - 50000 |
| 103097 | MEDIUM | LEVY | YEARLY | 3,000 - 4,000 |
| 103097 | SMALL | LEVY | YEARLY | 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 | 4,500.00 |
| 103010 | OFF LICENCE: LARGE | LEVY | YEARLY | 5,000.00 |
| 103010 | MEDIUM | LEVY | YEARLY | 3,000.00 |
| 103010 | SMALL | LEVY | YEARLY | 3,000.00 |
| 103010 | | LEVY | YEARLY | 300.00 |
| 103013 | CIGARETTE LICENCE FEES | LEVY | YEARLY | 300.00 |
| 103013 | WHOLESALE | | | |

| | | | | |
|--------|--|------|-----------------|---------------|
| 103000 | ABATTOIR AND SLAUGHTER | | | |
| 103018 | LICENCE FOR PRIVATE ABBATTOIR | FEES | YEARLY | 3,000.00 |
| 103017 | COW SLAUGHTER | FEES | PER HEAD | 500 |
| 103017 | GOAT/SHEEP/PIGS | FEES | PER HEAD | 200 |
| 103000 | MERRIMENT AND ROAD CLOSURE FOR ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 2,500.00 |
| 103031 | ROAD CLOSURE FOR MERRIMENT | FEES | PER EVENT | 3,000.00 |
| 103000 | FOOD LICENCE PERMIT (FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE 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 | MARRIAGE BIRTH AND DEATH REGISTRATION | | | |
| 103043 | BIRTH REGISTRATION FEES | FEES | PER CERTIFICATE | 500 |
| 103030 | MARRIAGE REGISTRATION ACTS FEES | FEES | PER MARRIAGE | 10,000.00 |
| 103043 | DEATH REGISTRATION FEES | FEES | PER CERTIFICATE | 500 |
| 103030 | LOCAL GOVERNMENT CERTIFICATE OF ORIGIN | FEES | PER CERTIFICATE | 1,000.00 |



| | | | | |
|--------|--|---------|---------------|------------------------------|
| 103000 | NAMING OF STREET REGISTRATION | | | |
| 103037 | HONORARY | FEES | LUMP SUM | 5,000.00 |
| 103037 | ON DEMAND | FEES | LUMP SUM | 50,000.00 |
| 103000 | MARKETS; | | | |
| 103043 | LOCKED UP STALLS | FEES | YEARLY | 15000.00 |
| 103030 | BLOCK STALLS | FEES | MONTHLY | 2,000- 6,000 |
| 103030 | SHEDS | FEES | YEARLY | 1800.00 |
| 103043 | MARKET HAWKERS PERMIT | FEES | YEARLY | 1000.00 |
| 103030 | MARKET TOLLS | FEES | DAILY | 50.00 |
| 103019 | SANITATION | FEES | DAILY | 50.00 |
| 103019 | MARKET TOILETS | PER USE | DAILY | 50.00 |
| 103000 | MOTOR PARKS; | | | |
| 103008 | ENTERANCE/GATE FEE FOR:
TRUCKS/TRAILERS | PER DAY | PER ENTRANCE | 1,000 |
| 103008 | TANKERS | PER DAY | PER ENTRANCE | 1,000 |
| 103008 | LORRIES | PER DAY | PER ENTERANCE | 1,200.00 |
| 103008 | PICK -UP | PER DAY | PER ENTERANCE | 1,200 |
| 103008 | LOADING FEES | DAILY | | 10% of Total
Vehicle Load |
| 103008 | GATE /BOOKING FEES:
BUSES | DAILY | | 800 |
| 103008 | TRUCKS | DAILY | | 1,000 |
| 103008 | CARS | DAILY | | 800 |

| | | | | |
|--------|---|-------------|------------|---------------|
| 103008 | CYCLIST DAILY FEES | DAILY | | |
| 103008 | NATIONAL DRIVERS' EMBLEM | PER VEHICLE | | 20 |
| | COMMISSION ON GOODS:
LORRIES,
LICENCING/OPERATION OF
PRIVATE PARKS | | | 16,500 |
| 103008 | | FEES | YEARLY | 120,000 |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 500 |
| 103041 | FINES FOR STRAY DOMESTIC
ANIMAL | FINES | PER ANIMAL | 2,000 |
| 103000 | BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES (COMMERCIAL ONLY) | | | |
| 103005 | BICYCLE LICENCE | LEVY | YEARLY | 500 |
| 103003 | WHEEL BARROW /CART
LICENCE | LEVY | YEARLY | 500 |
| 103005 | CANOE LICENCE | LEVY | YEARLY | 500 |
| 103015 | CANOE LANDING FEES | LEVY | DAILY | 100 - 500 |
| 103000 | SIGN BOARD (SIGNAGE) AND ADVERT PERMIT | | | |
| 103088 | DIRECTIONAL SIGN BOARD | LEVY | YEARLY | 1,000 - 2,500 |
| 103088 | BILL BOARDS AND EYE
CATCHER | LEVY | YEARLY | 5,000 |
| 103088 | TRADE FAIREXHIBITION FEES | FEES | PER EVENT | 10,000 |
| 102000 | TENEMENT RATE | | | |
| | VALUE OF PROPERTY: | | | |
| 102001 | N1M + - N5M | LEVY | YEARLY | 500 |
| 102001 | N5M+ - N10M | LEVY | YEARLY | 250,000.00 |

| | | | | |
|--------|---------------------|---------|----------|--------------------|
| 102001 | N10M + - N20 | LEVY | YEARLY | 300,000.00 |
| 102001 | ABOVE N20M | LEVY | YEARLY | 3000 ON PERCENTAGE |
| 102001 | ARREARS & PENALTIES | PENALTY | PER YEAR | 500 |

| | | | | |
|---------------|--|---------|----------|-----------|
| 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 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 |

| | | | | |
|-----------|---------------------|--|-----------------|------------|
| ** | GENERAL RATE | | YEARLY | 500 |
| ** | SAND MINING | | PER TRIP | 500 |

Summary

Yala Local Government Council

HARMONISED TAX SCHEDULE FOR YALA LOCAL GOVERNMENT COUNCIL

LGA CODE: 1010001806

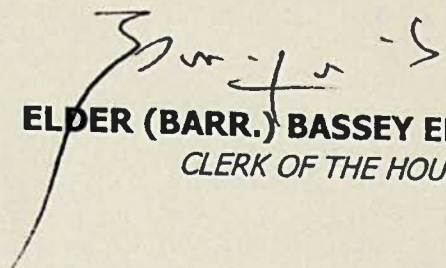
| YALA LOCAL GOVERNMENT COUNCIL
PREFIX CODE FOR BANK
REMITANCES - 018 | REVENUE ITEM | NATURE OF
REVENUE | COLLECTION
PERIOD | RATE(₹) |
|---|--|----------------------|----------------------|---------------|
| 103000 | SHOP & KIOSK; | | | |
| 103097 | SHOP; LARGE(A) | LEVY | YEARLY | 10,000.00 |
| 103097 | 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 ENTERTAINMENT | | | |
| 103032 | NOISE CONTROL FEES | FEES | PER EVENT | 2,000.00 |
| 103031 | ROAD CLOSURE FOR
MERRIMENT | FEES | PER EVENT | 2,000.00 |

| | | | | |
|--------|--|------|-----------------|---------------|
| 103000 | FOOD LICENCE PERMIT(FOR RESTAURANT, BAKERIES, AND OTHER PLACES WHERE FOOD IS SOLD) | | | |
| 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 REGISTRATION | | | |
| 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 MARKET STORES 20% OF RENT PAID BY OCCUPIERS IS PAID TO COUNCIL) | | | |
| 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 |

| | | | | |
|---------------|--|------|--------------|----------------|
| 103000 | MOTOR PARKS; | | | |
| 103008 | ENTRANCE FEES (GATE)
For All commercial
Vehicles only | FEES | PER ENTRANCE | 50.00 |
| 103008 | COMMISSION (All
commissions to be
shared 60% to Council
and 40% to NURTW);
TRAILER | FEES | PER TRUCK | 12,000.00 |
| 103008 | LORRIES | FEES | PER LORRY | 6,000.00 |
| 103008 | BUSES | FEES | PER BUS | 2,000.00 |
| 103008 | TAXI | FEES | PER TAXI | 1,000.00 |
| 103008 | LOAD FEES(formerly
Haulage);TRAILERS | FEES | PER TRAILER | 10,000 - 6,000 |
| 103008 | LORRIES | FEES | PER LORRY | 500 - 3,000 |
| 103008 | BUSES | FEES | PER BUS | 1,000.00 |
| 103008 | TAXI | FEES | PER TAXI | 500.00 |
| 103008 | CYCLIST DAILY FEE | FEES | DAILY | 50.00 |
| 103000 | DOMESTIC ANIMAL LICENCE | | | |
| 103004 | DOG LICENCE | FEES | YEARLY | 500.00 |
| 103000 | BICYCLE, TRUCK, CANOE, WHEEL BARROW AND CART FEES (COMMERCIAL ONLY) | | | |
| 103005 | BICYCLE LICENCE | LEVY | YEARLY | 100.00 |
| 103003 | WHEEL BARROW /CART
LICENCE | LEVY | YEARLY | 200 - 400 |
| 103005 | CANOE LICENCE FEES | LEVY | YEARLY | 200.00 |

| | | | | |
|--------|---|---------|-----------|----------------------|
| 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 |
| 102000 | TENEMENT RATE | | | |
| | VALUE OF PROPERTY: (COMMERCIAL HOUSES 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 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 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 |

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.


ELDER (BARR.) BASSEY EKPENYONG
CLERK OF THE HOUSE

Made at Calabar this 31st day of DEC 2019