



EBONYI STATE OF NIGERIA

LAW NO. 010 OF 2020

EBONYI STATE

**INTERNAL REVENUE SERVICE, FOR THE COLLECTION
AND ADMINISTRATION OF REVENUE DUE TO
EBONYI STATE AND LOCAL GOVERNMENT
COUNCIL LAW, 2020**

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**EBONYI STATE OF NIGERIA
LAW NO. 010 OF 2020**

SECTION 1

**A LAW TO ESTABLISH EBONYI STATE
INTERNAL REVENUE SERVICE, FOR
THE COLLECTION AND
ADMINISTRATION OF REVENUE DUE
TO THE GOVERNMENT OF EBONYI
STATE AND LOCAL GOVERNMENT
COUNCILS IN THE STATE AND FOR
OTHER PURPOSES CONNECTED
THERE TO.**

Long Title

SECTION 2

BE IT ENACTED by the House of Assembly
of Ebonyi State of Nigeria as follows:

Enactment

SECTION 3

This Law may be cited as **Ebonyi State Internal
Revenue Service, for the Collection and
Administration of Revenue due to Ebonyi
State and Local Government Council Law,
2020.**

Short Title

SECTION 4

This Law shall be deemed to have come into effect on **Thursday the 14th day of May, 2020.** *Commencement*

SECTION 5

In this law, unless the context otherwise requires: *Interpretation*

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

"Service" means the Ebonyi State Internal Revenue Service established under section (6) of this Law;

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

"Government" means the Government of Ebonyi State and shall include a Local Government Council;

"Governor" means the Governor of Ebonyi State;

"Member" means a member of the Service appointed under section 8 of this Law and includes the Chairman;

"Ministry" means the Ministry charged with responsibility for matters relating to Finance, and other related matters;

"Officer" means any person employed in the Internal Revenue Service;

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

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

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

"Taxable Person" includes an individual or body of individuals, family, corporation sole, trustee or executor or a person who carries out in

a place an economic activity, a person exploiting tangible or intangible property for the purpose of obtaining income therefrom by way of trade or business or person or agency of Government acting in that capacity.

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

“Chairman” means the Executive Chairman of the Service appointed pursuant to section 8(1)(a) of this Law;

“Commissioner” means the Commissioner charged with responsibility for matters relating to Finance, and other related matters;

“Appeal Commissioner” means Commissioners in charge of the Revenue Appeal Commission appointed pursuant to Section 84 of this Law.

“IGR” means Internally Generated Revenue:

“SA” means special Adviser to the Governor; on IGR

“Consultants” include accountants, legal practitioners or any other recognized

professionals that have been certified by Chartered Institute of Taxation of Nigeria, the Institute of Chartered Accountants of Nigeria or other relevant professional bodies in Nigeria, as the case may be;

“Passenger” means one who rides or travels in vehicle.

“Passenger Manifest” means a list or invoice of the passengers or goods being carried by a commercial vehicle, etc.

SECTION 6

1. There is hereby established the Ebonyi State Internal Revenue Service (in this Law Referred to as 'the Service’).
2. The Service:
 - a. Shall be a body corporate with perpetual succession and a Common Seal;
 - b. May sue or be sued in its corporate name; and
 - c. May acquire or hold any property, moveable or immovable, for the purpose of carrying out any of its functions under this Law.

*Establishment of
Ebonyi State Internal
Revenue Service*

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

SECTION 7

The object of the Service shall be to Solely control, collect and administer the various taxes, non-tax revenues and Laws specified in the First Schedule or other Laws made or to be made from time to time by the House of Assembly of Ebonyi State or other regulations made thereunder by the Government of the State and to account for all such taxes and non-tax revenues collected in the State.

Object of the Service

SECTION 8

1. Members of the Service shall be appointed by the Governor and shall comprise the following:
 - a. The Executive Chairman who shall be person knowledgeable in revenue matters.
 - b. The Secretary to the Internal Revenue Service who shall be a legal practitioner of not less than Fifteen

*Appointment and
Composition of
Members*

- (15) years standing at the Bar.
- c. A representative of Christian Association of Nigeria (CAN).
 - d. A representative of Market Association, Ebonyi State.
 - e. A representative of Miners' Association.
 - f. Chairman of Fiscal Responsibility Commission.
 - g. Chairman of Chambers of Commerce, Ebonyi State Chapter.
 - h. Representative of Ministry of Finance and Economic Development.
 - i. Members of the Service other than Chairman and Secretary shall hold office on ad-hoc basis.
2. The Appointment of the Executive Chairman of the Service, its members and secretary shall be subject to the confirmation of the State House of Assembly.

SECTION 9

1. (a) Members of the Service including the Secretary shall hold office for a period of four (4) years in the first instance and may be eligible for re- appointment for a further term of four (4) years only, while other members of the Service shall hold office on part-time basis. *Tenure and Remuneration of Members*
2. The Executive Chairman and members of the Service excluding ex-officio members shall be paid such emoluments, allowances and benefits as contained in Ebonyi State Political Office Holders Remuneration Package Law.

SECTION 10

The Executive Chairman of the Service shall:

1. Be the Chief Executive and Accounting Officer of the Internal Revenue Service;
2. Be responsible for the execution of the tax policies of Government and the day-to day administration of the Internal Revenue Service; and

Office of the Executive Chairman

3. Hold office on such terms and conditions as may be specified in this Law and in his letter of appointment.

SECTION 11

The Executive Chairman and Accounting Officer of the Internal Revenue Service shall:

*Functions of the
Executive Chairman*

1. Keep proper accounting records, in accordance with standard accounting practice and financial regulations of the state in respect of:
 - i. all revenues and expenditure of the Internal Revenue Service;
 - ii. all its assets, liabilities and other financial transactions; and
 - iii. all other revenues collected by the Internal Revenue Service, including income on investments.
2. Prepare an annual report, including financial statement, in accordance with generally accepted accounting principles and practice; and
3. Ensure that the available accounting records of the Internal Revenue Service

are adequate, in line with financial regulations and prepared by qualified personnel, who must be a member of a recognized professional body and submit same to the State House of Assembly annually.

SECTION 12

1. (a) Members of the Service including the Secretary shall hold office for a period of four (4) years in the first instance and may be eligible for re- appointment for a further term of four (4) years only. *Secretary of the Service and Qualification*
 - b. There shall be a Secretary to the Service, who shall be a legal Practitioner of not less than 15 years standing at the Bar.
2. The Executive Chairman and members of the Service excluding ex-officio members shall be paid such emoluments, allowances and benefits as contained in Ebonyi State Political Office Holders Remuneration Package Law. *Secretary to the Service and Functions*

3. The Secretary to the Service shall:
 - a. issue notices of meetings of the Service;
 - b. keep the records of the proceedings of the Service; and
 - c. carry out such duties as the Executive Chairman or the Service may from time to time, direct.

SECTION 13

1. The Secretary shall summon the meetings of the Service, whenever business requiring its attention warrants at least once every quarter counting from the 1st of January. *Meetings of the Service*
2. Two-Third of the members of the Service shall form a quorum for the purposes of the meetings of the Service.
3. The Chairman of the Service or any member appointed by members present shall preside in the meetings of the Service. *Absence of Chairman of the Service*

SECTION 14

Notwithstanding the provisions of Section 8 of this Law, the Executive Chairman or a member of the Service shall cease to hold office if:

*Removal of Members
of the Service*

1. He resigns his appointment as member of the Service by notice, under his hand, addressed to the Governor; or
2. He becomes of unsound mind; or
3. He becomes incapable of carrying on the functions of his office either arising from an infirmity of mind or body; or
4. He is convicted of a felony or of any offence involving dishonesty or corruption; or he becomes bankrupt or make compromise with his creditors; or
5. The Governor is satisfied that it is not in interest of the service or of the public for the person to continue in office and the Governor removes him from office; or
6. He has been found guilty of a breach of the code of conduct or other serious

- misconduct in relation to his duties; or
7. In the case of a person possessing a professional qualification, he is disqualified or suspended from practicing his profession in any part of the world by an order of a competent authority; or
 8. In the case of a person who becomes a member by virtue of the office he occupies, he ceases to hold that office.

SECTION 15

The Service shall be responsible for the following:

Functions of the Service

1. Assessing all persons chargeable with tax in Ebonyi State;
2. Collecting recover and pay to the designated account any tax or levy or other revenue (tax and non tax) due to the State Government under this Law or any other enactment;
3. Enforcing payment of due taxes;
4. In collaboration with the relevant ministries and agencies, review the tax

- regime and promote the application of tax revenues to stimulate economic activities and development;
5. In collaboration with the relevant Law enforcement agencies, carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with the provisions of this Law or any other relevant Law;
 6. Make, from time to time, a determination of the extent of financial loss and such other losses by Government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters;
 7. Adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
 8. Adopt measures which include compliance, enforcement and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detection and prevention of non-compliance;

9. Collaborate and facilitate rapid exchange of scientific and other technological ideas and facilities;
10. Undertake exchange of personnels or other experts with complementary agencies for purposes of comparative experience and capacity building;
11. Establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the persons involved;
12. Provide and maintain access to up-to-date and adequate data and information on all taxable persons, individuals or corporations, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
13. Maintain database, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items of assets relating to tax waivers, fraud or evasion;
14. Undertake research and similar measures with a view to stimulating economic development and determining the extent and effects of tax fraud or evasion and

- make recommendations to the government on appropriate intervention and preventive measures;
15. Collate and keep under review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of such policies;
 16. Maintain a liaison with the office of the Attorney-General of the State, all Government, security and Law enforcement agencies and such other financial supervisory institutions in the enforcement and eradication of tax related offences;
 17. Issue taxpayer identification number to every taxable person in Ebonyi State;
 18. From time to time specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law or any other; enactment;
 19. Collect all tenement rates in the State Capital;
 20. Carry out such other activities as are necessary or expedient for the full

discharge of all or any of the functions prescribed under this Law.

21. Providing general policy guidelines regarding the functions of the Internal Revenue Service, supervising the implementation of such policies;
22. Ensuring the effective and optimum collection of all revenue, including levies and penalties due to the State Government under the relevant Federal and State Laws;
23. Doing all such things that may be deemed necessary and expedient for the assessment and Collection of Revenue;
24. Accounting for all amounts so collected in a manner to be prescribed by the Governor;
25. Making recommendations, where appropriate, to the Joint Tax Board on tax policy, tax reform, tax registration, tax treaties and exemptions as may be required from time to time;
26. Appointing, promoting, transferring and imposing discipline on employees of the Internal Revenue Service;
27. Making recommendations to the Governor regarding the terms and conditions of

employment and the remuneration of Staff of the Internal Revenue Service;

28. Controlling the management of the Internal Revenue Service on matters of policy, subject to the provisions of any regulations setting up the Internal Revenue Service; and
29. Doing such other things as are in the opinion of the Service necessary to ensure the efficient performance of the functions of the Internal Revenue Service under this Law.

SECTION 16

The Service shall have the following powers:

1. The Service shall be autonomous in the Service of the Technical, Professional and Administrative Affairs of the Internal Revenue.
2. i. The Service may appoint such other persons to be employees of the service in positions created by the Service and on such terms and conditions as shall be laid down by the Service subject to the provisions of this Law or any other enactment.

*Power to be
Autonomous*

*Power to Engage
Employees and
Agents*

- ii. The Service may subject to such conditions as it may determine appoint and employ tax practitioners or Chartered Accountants as monitoring agents to collect information through tax audit and to monitor compliance with relevant tax Laws except as it relates to Income Tax Assessment to do any act required to be done by it in the execution of its functions under this Law with the aim of achieving the Internally Generated Revenue target of the State Government.
- iii. The Internal Revenue Service may, by notice in writing, appoint a person to be the agent of another person and the person so declared as agent shall be the agent of that person for the purpose of this Law, and may be required to pay tax which is or will be payable by the person from any money which may be held by him for or due by or to become due by him to the person whose agent he has been declared to be, and in default of that payment the tax shall be recoverable from him.

- iv. For the purpose of this Law, the Internal Revenue Service may require any person to give information as to any money, fund or other asset which may be held by him or any money due from him to any person.
- v. For the purpose of this Law, if any tax is not paid within the period prescribed, a sum equal to 10 percent of the amount of the tax payable shall be added and the provisions of this Law relating to the collection and recovery of such sum and further that:
 - a. Tax due shall carry interest at the prevailing monetary policy rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the Law relating to collecting and recovery of tax shall apply to the collection and recovery of the interest;
 - b. The Service shall serve a demand notice upon the company or person in whose name the tax is chargeable and if payment is not made within one month from the

date of the service of such demand notice, the Service may proceed to enforce payment under this Law; and

- c. An addition imposed under this Section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
 - vi. Any person who, without lawful justification or excuse (the proof of which shall lie on the person), fails to pay any tax imposed within the prescribed period commits an offence under this Law.
 - vii. The Service shall have the power to remit any part or the whole of the addition due under subsection (v)(a) of this Section.
3. i. Any power conferred and any duty imposed upon the Service may be exercised or performed by the Service or by an officer authorized generally or specifically in that behalf by the Service. *Power to Delegate*
- ii. Notwithstanding the provisions of subsection (1) of this section, the

Service decision of any officer, affecting any tax or taxable income, whether or not the discretion to make the decision was conferred on the officer by any tax Law or whether or not the officer was authorized by the Internal Revenue Service to make the decision, and the reversal or modification of the decision by the Service shall have effect as if it were the original decision made in respect of the matter concerned.

- iii. An order, ruling or directive made or given by an approved committee of the Service pursuant to this section shall not be treated as an order, ruling or directive of the Service, until the order, ruling or directive has been ratified by the Service pursuant to the powers vested on the Service under this Law.
- iv. The Service may, by notice in the Gazette of the State Government or in writing authorize any person within or outside Nigeria to:
 - a. perform or exercise on behalf of the Service, any function, duty or

power conferred on the Service;
and

- b. receive any notice or other document to be given or delivered to or in consequence of this Law or any subsidiary legislation made under it.

4. Whenever the Service considers it necessary with respect to any revenue due to the State, the Service may acquire, hold and dispose of any property taken as security for or the satisfaction of the sum due or of any judgment debt due in respect of any revenue and shall account for any property and the proceeds of sale thereof in a manner to be prescribed by the State Council on Public Procurement. *Power to Acquire and Dispose Property*
5. The Internal Revenue Service may accept gifts of land, money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gifts. *Power to Accept Gift*
6. The Internal Revenue Service may, with the permission of the Governor and approval of the State House of Assembly, borrow by way of loan, overdraft or otherwise from any source such sums as it *Power to Borrow*

- may require for the performance of its function and meeting its obligations under this Law.
7. i. The Service shall have power to administer any Law on taxation in the State. *Power to Enforce Tax Law*
- ii. Notwithstanding the provision of any other Law in the State, the Service shall have exclusive powers to control, administer, impose and collect the different taxes and levies within the State as provided in this Law.
- iii. In carrying out the provision of this Law, all taxes, levies, fees and rates collectible by all Ministries, Departments and Agencies are delegated to the Service.
8. i. As from the commencement of this Law, the Internal Revenue Service shall be responsible for the collection of all categories of road taxes payable at the points of loading or discharge in the State. *Power to Collect Road Taxes*
- ii. Any provision in any other law giving power to any Ministry, Department and Agency for the collection of Road

tax is hereby repealed.

9. i. Notwithstanding the power conferred on any revenue authority for the enforcement of payment of revenue if payment has become due and a demand notice has, in accordance with the provisions of the relevant Law, been served on the chargeable person or his agent, and payment is not made within the time limited by the demand notice, the Service or other relevant revenue authority may for the purpose of enforcing payment of the amount due, **distrain:**
- Power to Distrain*
- a. Upon the goods, chattels or other properties movable, the person liable to pay the tax outstanding; and
 - b. Upon all machinery, plant, tools, vehicles, and animals and effects in the possession, use or found on the premise or on the land of the person.
- ii. The authority to **distrain** under this section shall be in such form as the relevant revenue authority may direct and that authority shall be sufficient

warrant and authority to levy by
distrain the amount of revenue due.

- iii. For the purpose of levying any **distrain** under this section, an officer duly authorized by the Chairman of the Service may apply to a Judge of competent jurisdiction sitting in Chambers under oath for the issue of a warrant under this section.
- iv. A Judge of competent jurisdiction sitting in Chambers may authorize such officer, referred to in subsection (3) of this section, in writing to execute any warrant of **distrain** and, if necessary, break open any building or place in the daytime for the purpose of levying such distrain and he may call to his assistance any police officer and it shall be the duty of any police officer when so required to aid and assist in the execution of a warrant of distrain and in levying the distrain.
- v. Things **distraigned** under this section may, at the expense of the defaulter, be kept for 14 days and if at the end of this period the amount due in respect of the revenue, cost and charges of

and incidental to the distraint are not paid, they may, subject to subsection (6) of this section be sold at any time.

- vi. Out of the proceeds of a sale under this section, the cost of charges of and incidental to the sale and keeping of the distraint and disposal thereunder, shall be paid, thereafter the revenue due and the balance (if any) shall be paid to the defaulter on demand being made by him or on his behalf within one year of the date of the sale or shall be forfeited.
- vii. Nothing in this section shall be construed as to authorize the sale of an immovable property without an order of a High Court, made upon application in such form as may be prescribed by the rules of court.
- viii. In exercise of the power of **distraint** conferred by this section, the person to whom the authority is granted under subsection (4) of this section may **distraint** upon all goods chattels and effects belonging to the debtor wherever the same may be found in Nigeria.

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

- ii. Where the hard copies of any of the books or documents mentioned in subsection 10 (i) of this section are not immediately available because they are stored on a computer, or on digital, magnetic, optical or electronic media, the Internal Revenue Service may take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the aforementioned media in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents, especially where such is required as potential evidence in the investigation of criminal proceedings.
- iii. Where the Internal Revenue Service is able to obtain, in place of taking physical possession of such equipment, computer or storage media under subsection 10 (ii) of this section and the ability, equipment and computer software to make exact duplicate copies of all information stored on the computer hard drive and

preserve all the information exactly as it is on the original computer, the Internal Revenue Service shall make such a copy and use it as digital evidence during such investigation or criminal proceedings.

- iv. The occupier of a land or building or place that is entered or proposed to be entered by an authorized officer, shall:
 - a. Provide the Officer with all reasonable facilities and assistance for the effective exercise of powers conferred by this Law: and
 - b. Answer question relating to the effective exercise of the powers, orally or if required by the officer, in writing or by statutory declaration.
- v. Notwithstanding subsection 10 (i) of this section, the authorized officer or a person accompanying the officer, shall not enter any private dwelling place except with the consent of an occupier or pursuant to an authorization issued under subsection

- 10 (vi) of this section.
- vi. If the Chairman of the Internal Revenue Service, on written application is satisfied that the exercise by an authorized officer of his or her functions under this section requires physical access to a private dwelling place, he may issue to the officer a written authorization to enter that private dwelling.
 - vii. Every authorization issued under subsection 10 (vi) of this section shall:
 - a. be in the form prescribed by the Executive Chairman; and
 - b. be directed to a named officer of the Internal Revenue Service; and
 - c. be valid for a period of 3 months from the date of its issue or such lesser period as the Chairman considers appropriate; and
 - d. notwithstanding (b) and (c) above, be renewable by the Chairman on application.
 - viii. Every officer exercising the power of entry conferred by an authorization issued under subsection 10 (vi) of this

section shall produce the written authorization and evidence of identity:

- a. on first entering the private dwelling place; and
- b. subsequently when he is reasonably required to do so.

11.
 - i. An officer of the Internal Revenue Service authorized by the Executive Chairman, may remove books or documents accessed under Section 16 (10) to make copies.
 - ii. After copies have being made, the books and documents so removed must be returned as soon as practicable.
 - iii. A copy of a book or document or digital evidence certified by or on behalf of the Executive Chairman is admissible in evidence in court as if it were the original.
 - iv. The owner of a book or document that is removed under this Section may at his expense inspect and obtain a copy of the book or document at the time the book or is being moved or

*Powers to Remove
Books and Documents*

subsequently at a reasonable time:

- a. at the time the book procurement document is moved to the premises; and
 - b. at reasonable times subsequently.
12. i. The Internal Revenue Service may co-opt the assistance and co-operation of law enforcement agency in the discharge of its duties under this Law. *Power to Co-Opt*
- ii. The Law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distress and the levying of distress.
13. i. Any Tax Officer armed with the warrant issued by a Judge or a Magistrate or Mobile Court and accompanied by a number of law enforcement agents as shall be determined by the court may: *Power to Enter, Inspect and Seize*
- a. enter any premises covered by such warrant and search for, seize and take possession of any book, document or other article used or suspected to have been used in the commission of an offence;

- b. inspect, make copies of, or take extracts including digital copies from any book, record, document or computer, regardless of the medium used for their storage or maintenance;
 - c. search any person who is in or on such premises;
 - d. open, examine and search any article, container or receptacle;
 - e. open any outer or inner door or window of any premises and enter same or otherwise forcibly enter the premises;
 - f. remove by reasonable force any obstruction to such entry, search, seizure or removal as he is empowered to effect.
- ii. No person shall be bodily searched under this section except by a person of the same gender.
- 14 a. The Service and/or Management Committee shall have power to initiate proceedings and obtain an order of court to seal-up any property or business premises or activities for

*Power to Seal up
Premises*

non-payment of Ebonyi State prescribed revenue charges or such other charges as may have been prescribed by any Federal Law, to be collected by Ebonyi State Government:

Provided that the owner of the property or business premises has been served with demand notice and final warning notice.

- b. The sealing of the property under subsection (a) of this section shall remain in force pending the full payment of the prescribed rate or charge.
- c. Any Service or Committee member or any person who initiates or short changes or participates in act(s) likely to commit the State Government or defrauds the State Government or violates any provision of this Law shall be guilty of an offence and liable on conviction to:
 - i. The forfeiture of the subject matter where applicable.
 - ii. The declaration of such illegal act as null and void and not binding

on the State Government.

iii. 2 years imprisonment without option of fine.

15. i. The Internal Revenue Service may, with the approval of the Service, reward any person, not employed in the Internal Revenue Service, in respect of any information that may be of assistance to the Internal Revenue Service in the performance of its duties under this Law upon meeting such conditions as may be determined by the Service and the amount of such reward shall also be at the discretion of the Service. *Power to Pay Reward*
- ii. The identity of the person who gave information to the Internal Revenue Service may be kept confidential and any current or former member of the Internal Revenue Service or Committee that discloses the identity of such person shall be dealt with in accordance with the provisions of section 82 (2) of this Law with regard to confidential information
16. The Service may, with the approval of the Governor, make regulations for carrying *Power to make Regulations*

into effective the provisions of this Law and for the due administration of its provisions and may in particular, make regulation:

- a. Prescribing the forms for returns and other information required under this Law or any other Law;
 - b. Prescribing the procedure for obtaining any information required under this Law or any other Law; and
 - c. For any other incidental matters.
17. The Internal Revenue Service may, with the approval of the Attorney-General, plea bargain any offence under this Law by accepting a sum of money not exceeding the maximum fine specified for the offence. The Internal Revenue Service shall issue a treasury receipt for any money received under subsection (1) of this section. *Power to Plea Bargain*

SECTION 17

1. The Internal Revenue Service shall have power to administer any law on taxation in respect of which the State House of Assembly or the National Assembly may confer power on it. *Administration of Tax Laws*
2. The Internal Revenue Service may, with the approval of the Governor by instrument published in the State gazette, appoint any Ministry.

SECTION 18

1. The Internal Revenue Service shall in the exercise of its powers and duties under this Law, be subject to the general directives of the Governor and such should be complied with. *Reporting Directly to the Governor*
2. In any proceeding whether civil or criminal under this Law or any of the Laws administered by the Service, any act, matter or thing done by the Internal Revenue Service in pursuance of the said laws shall not be subject to challenge on the ground that such act, matter or thing was not or was not proved to be in

accordance with any direction, given by the Governor.

3. The Service shall report directly to the Governor of the State.

SECTION 19

The Governor may give to the Executive Chairman such directives of a general nature of relating generally to matters of policy with regards to the exercise of its or his functions as he may consider necessary and it shall be the duty of the Internal Revenue Service or the Chairman to comply with the directives or cause them to be complied with.

Directives by the Governor, etc.

SECTION 20

1. The Governor may, subject to the prior approval of the House of Assembly, review revenue rates in the Schedule to this Law and may receive advice, inputs from Ministries, Departments and Agencies in the State in that regard.
2. The rates of court fees and fines shall however, be reviewed in accordance with the provisions of the relevant High Court Rules of Ebonyi State.

Power of Governor to Review Rates

SECTION 21

An Officer of the Internal Revenue Service or any other officer from tax authority in the State shall not be liable in any civil action or proceeding for any act or omission done by him in the performance of his duties or exercise of the powers conferred upon him under this or any other Law.

Immunity from Action

SECTION 22

1. Subject to the provisions of this Law, the Service may make Staff regulations relating generally to the conditions of service of the Staff and, in particular such regulations may provide for:
 - a. the appointment, promotion, termination, dismissal and disciplinary control of Staff or employees of the Internal Revenue Service; and
 - b. appeals by Staff employees against dismissal or other disciplinary measures, and until such regulations are made, any instrument relating to conditions of service in the Public

Staff Regulations

Service of the State shall be applicable, with such modifications as may be necessary, to the employees of the service.

2. The Staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor, and when so approved they must be published in the State Gazette but the Internal Revenue Service shall cause a notice of the Staff regulations to be issued to all affected Staff in such manner as the Internal Revenue Service may, from time to time, determine.
3. If the Service thinks it expedient that any vacancy in the Internal Revenue Service should be filled by a person holding office in the Civil Service of the State, it shall notify the Civil Service Commission to that effect and the Service may, by arrangement with the Commission, cause such vacancy to be filled by way of secondment or transfer.
4. Employment in Internal Revenue Service shall be subject to the provisions of the pension legislation for the time being in force in Ebonyi State and accordingly,

officers and employees of the service shall be entitled to pensions and other retirement benefits as are prescribed under the relevant Law.

5. The terms and conditions of service including remuneration, allowances, benefits and pensions of the employees of the Internal Revenue Service shall be determined by the Service, subject to the approval of the Governor.

SECTION 23

1. There is hereby establish for the Service Management Committee to be known as Ebonyi State Internal Revenue Service Management Committee (in this Law refers to the Committee).
2. The Management Committee shall consist of the following members to be appointed by the Governor subject to the confirmation of the State House of Assembly:
 - a. the Executive Chairman of the Service who shall be the Chairman of the Committee;
 - b. the Secretary to the Service who shall be the Secretary of the Committee;

*Establishment of
Management
Committee of the
Service*

*Members of the
Management
Committee of the
Service*

- c. five (5) persons considered desirable to be appointed by the Governor;
 - d. three distinguished persons who are professionals in ICT, audit and shall possess such skills and expertise in Revenue Matters as may be considered desirable to be appointed by the Governor, subject to the confirmation of Ebonyi State House of Assembly.
3. The functions of the Management Committee shall be:
 - a. To recommend to the Service and may act for the Service (such act to be ratified or otherwise by the Service) in respect of the award of contracts, supplies and/or services;
 - b. To prepare and file necessary processes in court;
 - c. To audit the finances of the service;
 - d. To give technical opinion as the Service may from time to time refer to or delegate to it;
 - e. Advise the Service on all its powers or duties as specifically mentioned in section 13 of this Law;

*Functions and Powers
of the Committee*

- f. Attend to such other matters as may; from time to time be referred to it by the Service;
- g. The Committee shall:
 - i. have power to co-opt additional staff as the committee may consider necessary in the discharge of its duties with the approval of the Governor.
 - ii. have power with approval of the Governor to co-opt any person from the private sector with specialized or professional knowledge as a contract Staff, for such period and purpose as it deems fit, and such Staff shall be entitled to receive remuneration and allowances as may be approved by the State Council on Public Procurement for the duration of time he is co-opted.
- h. Shall be responsible for the Revenue Collection of the State, Local Government Areas, Development Centres and other Institutions as the case may be. Provided that 20% of the Local Government Areas and

Development Centres Revenue Collection shall be paid to the State as service charge.

- i. The Service or Committee or Person(s) acting for the Service or Committee shall not financially commit, Local Government Area, Development Centres or Institutions without the approval of the Governor.

4. Members of the Committee shall hold Office for four (4) years and may be re-appointed for another four (4) years only.

*Tenure of Office of
Management
Committee*

A member of the Management Committee who is a public officer shall be a part-time member and shall hold office for term of four (4) years and may be eligible for re-appointment for a further term of four (4) years and no more.

5. The Committee shall:
 - a. be paid salaries or allowances as may be determine or approved by the Governor and shall be similar to what is obtained in any Commission or Service of the State for the time being or at the time of appointment and shall be for six months only from the time of appointment.

*Remuneration,
Allowances and
Source(s) of the
Committee's
Remuneration*

- b. The Service shall indicate in writing the average total Revenue Collection of the State at the time of appointment excluding all revenues from tertiary institutions, Local Government Areas, Development Centres, investment and returns and dividends or any other source(s) of Revenue the Governor may exclude envelop of the State from time to time or the time of appointment.
- c. The Committee shall not be entitled after six months to the payment of salaries, allowances, Staff salaries or overhead from Government revenue but shall be paid commission through voucher prepared by the Committee and approved by the Governor. The Committee shall be paid 5% of all Revenues Collected above the revenue envelope of the State in line with the provisions subsection 5(b) of this section for the purpose of salaries, allowances, overhead and other incidentals for running of the Service, Committee and Internal Revenue Sector including all legal fees and penalties.

- d. 5% commission shall be used for the payment of allowances, salaries, overhead, legal team, and Appeal Committee and the Service.
- e. Notwithstanding the provision in subsection 5(a) to (d) of this Law, the Governor shall have the right to pay the Committee allowances and/or salaries that may be similar to existing Commissions or Services in the State for a time being as the Governor deems fit in circumstance.
- f. The Governor may dissolve the Service and the Committee if he is of the opinion that the Service and the Committee are unable to observe the provisions of subsection 5(a) to (d) of this Law.
- g. Any business or transaction entered into by the Service, Committee or person(s) acting for the State, Local Government Areas, Development Centres or Institutions purporting to commit the State, or Service or Committee without the express approval of the Governor **SHALL NOT** be binding on the State, Local

Government Areas, Development Centres or Institution(s).

- h. Any person(s) who contravenes the provision of subsection 5(g) of this section is guilty of an offence and shall be liable on conviction to two years imprisonment without option of fine; in addition to the liability of the financial commitment.
- i. Any person(s) who collects revenue illegally or without lawful authority of any revenue due to the State, Local Government Areas, Development Centres or Institutions is guilty of an offence and shall be liable on conviction to two years imprisonment without option of fine; in addition to the refund of the illegal Revenue so Collected.
- j. The Service, Committee or any person(s), Banks or Institutions acting for the State, Local Government Areas, Development Centres, Institutions, Service or Committee shall not have the right to expend any money generated or collected for whatsoever reason. All payments for

Services rendered shall be through voucher prepared and approved by the Governor or as may be directed by the Governor.

SECTION 24

1. There is established for each Local Government Council of the State the Local Government Council Revenue Committee (referred to in this Law as the “Revenue Committee”).
Local Government Council Revenue Committee
2. The Revenue Committee shall consist of:
 - a. A person experienced in Public Service to be appointed by the Service from the Local Government Area as the Chairman;
 - b. Three Heads of Departments of the Local Government Council with responsibility for revenue and finance matters;
 - c. A member of the public not being a member of the Council who is experienced in Revenue Matters to be nominated by the Chairman-in-Council;

- d. A Supervisory Councillor in charge of Revenue;
 - e. Area Revenue Officer in the Local Government to serve as Secretary.
3. The Revenue Committee, shall be autonomous of the Local Government Treasury and shall be responsible for the day to day administration of the Department of Personnel.

SECTION 25

1. The Revenue Committee shall carry out the assessment of all taxes, fines, rates, charges or other revenue under its jurisdiction.
2. The Revenue Committee shall attend and present a report at the State Joint Revenue Committee.
3. The Revenue Committee shall be autonomous of the Council Treasury and shall be responsible for the day-today administration of the Department or personnel which form its assessment team and liaise with the Service.

*Functions of the Local
Government Revenue
Committee*

SECTION 26

There is hereby established, a Joint State Revenue Committee (hereinafter in this Law, referred to as "the Joint Revenue Committee") which shall comprise :

*Establishment of
Component of Joint
State Revenue
Committee*

1. The Chairman of the State Internal Revenue Service as the Chairman;
2. The Chairman of the Local Government Revenue Committee;
3. A representative of the Ministry for Local Government and Chieftaincy Affairs not below the rank of Director;
4. A representative of the Revenue Mobilization Allocation and Fiscal Commission, as an observer;
5. The State Sector Commander of the Federal Road Safety Commission, as an observer;
6. The Legal Adviser of the State Internal Revenue Service; and
7. The Secretary of the Committee who shall be a staff of the State Internal Revenue Service.
8. A representative from the ministries of:
 - i. Lands, Housing and Urban

- Development;
- ii. Agriculture;
 - iii. Environment and Natural Resources;
 - iv. Commerce and Industry; and
 - v. Finance and Economic Development not below the rank of a Director.
 - vi. Justice.

SECTION 27

The Functions of the Joint Revenue Committee, shall be to:

Functions of Joint Revenue Committee

1. Harmonize tax administration in the State;
2. Deal with revenue matters of common concern, to the State and Local Government Authorities;
3. Enlighten members of the public generally, on State and Local Government Revenue Matters;
4. Implement decisions of the Joint Tax Committee and State Executive Council;
5. Advise the Joint Tax Committee, the State and Local Government, on Revenue Matters;

6. Review of taxes, rates, levies, fees and charges;
7. Resolve any disagreement on revenue arising between Ministries, Departments and Agencies and Local Government Area Councils;
8. Report tax payers complaint to the Internal Revenue Service; and
9. Carry out such other functions, as may be assigned to it by the Joint Tax Committee and the State Executive Council.

SECTION 28

The Service shall establish and maintain a fund which shall consist of and to which shall be credited:

Fund of the Service

1. An amount not less than 5% of Local Government Internally Generated Revenue and not more than 8% of an revenue collected by the Internal Revenue Service in the preceding year as may be appropriated by the State House of Assembly as administrative charge or cost of collection in the annual Budget on the recommendation of the Governor;

2. All other monies which may, from time to time, accrue to the Service for other services including the disposal, lease or hire of or any other dealing with, any property vested in or acquired by the Service;
3. All sums of money accruing to the Service or the Internal Revenue Service by way of grants in-aid, gifts, testamentary dispositions and endowments and contributions from any source whatsoever; and
4. Such monies as may from time to time be granted to the Service by the State Government or donor agencies provided such grants are not intended for purposes contrary to the objects and functions of the Service.

SECTION 29

The Service shall defray from the fund established pursuant to section 21 of this Law all the amounts payable under or in pursuance of this Law being sums representing:

Expenditure of the Service

1. Any allowance or other payments due to the Executive Chairman and other

- members of the Service;
2. Reimbursements to members of the Service or any committees set up by the Service;
 3. All remunerations, allowances or other costs of employment of the Staff of the Internal Revenue Service;
 4. Pensions and other retirement benefits payable under this Law or under any other enactment;
 5. Cost of acquisition and upkeep of premises belonging to or occupied by the Internal Revenue Service and other capital expenditure of the Internal Revenue Service;
 6. Investments, maintenance of utilities, Staff promotion, training, research and similar activities for the day to day operations of the Internal Revenue Service; and
 7. Any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Internal Revenue Service.

SECTION 30

The Internal Revenue Service shall cause to be prepared, not later than the 30th day of September of each year, an estimate of its income and expenditure for the succeeding year.

Estimates

SECTION 31

The Internal Revenue Service shall cause proper accounts and records to be kept and such accounts shall, not later than six months after the end of each year, be audited by auditors appointed by the Ministry of Finance from the list of Auditors so appointed and in accordance with the guidelines supplied by the Auditor-General of Ebonyi State.

Account and Audits

SECTION 32

1. The Internal Revenue Service shall, not later than the 30th day of June in each year, submit to the Auditor-General of the State, a report of its activities during the immediate preceding year and shall include in such report the auditor accounts of the Internal Revenue Service.

*Annual Account of
the State*

2. The Auditor-General shall within 30 days of receipt of the report present a copy to:
 - a. the State Executive Council; and
 - b. the State House of Assembly.

SECTION 33

1. For the purpose of this Law, a Revenue Collector means a duly authorized Officer of the Internal Revenue Service or of a Local Government Revenue Committee. *Definition of Revenue Collector*
2. The production by a Revenue Collector of an identity card or warrant:
 - a. issued by and having printed thereon the office of the Relevant Revenue Authority;
 - b. setting out his full names, and stating that he is, authorized to exercise the functions of a Revenue Collector, shall be sufficient evidence that the Revenue Collector is duly authorized for the purpose of this Law.

SECTION 34

1. From the commencement of this Law, no Tax shall be payable to the State except those contained in the schedule here to contained in any subsisting enactment made by the Ebonyi State House of Assembly: provided that if any tax or fee payable to the State is in conflict with the Tax or fee levied in the schedule to this Law, the later shall prevail. *Taxes payable in the State*
2. From the date when this enactment shall come into force the Internal Revenue Service of the State shall subject to the directive of the Governor be the sole authority responsible for issuing notice of tax assessment and collection of all taxes, rates, fees, levies and revenue charges of the State to the exclusion of any Ministry, Department and Agency, provided however that the Service may on application to the Governor and obtain his approval in writing delegate such power in writing, to agent or any other person(s) or Corporations in part or in whole to any Ministry, Department and Agency (MDA) of the State or a consultant or agents specialized in the area of the taxation or any other field so assigned.

3. The payment of taxes, and fees listed in the schedule to this Law payable by churches or any other religious body(ies) are hereby exempted in accordance with the provisions of the Ebonyi State land use charge, now in force or herein after to come into force provided that such organization is not by any means a profit making venture.

SECTION 35

The Taxes and Revenue as may be chargeable under this Law and any other Law pursuant to Taxes, Revenue, Fines, Penalties and all such other Moneys accruable to Ebonyi State Government shall be such as may be determined by the Governor from time to time and made by Ebonyi State Collection and Administration of Revenue Service.

Chargeable Taxes

SECTION 36

Every contract or direct labour work awarded by the State Government and or Local Government Area in the State shall attract 1% Education Tax, entered into and payable to relevant Financial

Education Tax

Department and transmitted to the Office of the Accountant-General of the State.

SECTION 37

1. All Commercial Vehicles and Private Vehicles used as transport in the State shall charge passengers integrated manifest fee, payable through the owners at the point of loading, or such other place the vehicle is caught such fee as shall be prescribed from time to time by the Governor of Ebonyi State. *Passengers Integrated Manifest Fees*
2. A passenger and or owner who fails, neglects and or refuses to pay such fee shall be liable to an offence and shall be liable on conviction to a fine of One Hundred Thousand Naira (₦100,000.00) only or 2 months imprisonment.
3. Any Transport Company which fails, neglects and or refuses to pay such fee shall be liable on conviction to a fine of Two Hundred Thousand Naira (₦200,000.00) only or 3 months imprisonment or to both such fine and imprisonment.

SECTION 38

1. Every Union or Association operating in the State shall pay a 10% tax of all its earnings to the relevant Ministry, Department or Agency. *Town Union Association's Tax etc*
2. The State Government through the relevant Ministry, Department or Agency will collect the necessary Tax from the Communities, Unions or Associations as and when due and defaulters are liable to a fine of One Hundred Thousand Naira (₦100,000.00) only or 2 months imprisonment or both.
3. Where there is default in the payment of the fine prescribed in sub section (2) above, such a defaulter shall be liable to a further payment of One Hundred Thousand Naira (₦100,000.00) only for each month the default continues or persists.

SECTION 39

1. Subject to the provision of this Law, a taxable person shall be chargeable to tax. *Persons Chargeable to Tax*
 - a. In his name; or

- b. In the name of any receiver, trustee, guardian, guarantor or committee who has the control or management of any property or concern on his behalf.
2. Any person who is chargeable to tax shall be answerable for all Matters within his competence which are required to be done by virtue of this Law for the assessment of the income of such taxable person and payment of any charge thereon.
3. Where two or more persons act in the capacity of trustees, they may be charged jointly or severally with the tax with which they are chargeable in that capacity and shall be jointly and severally liable for payment of the same.

SECTION 40

1. A taxable person shall, during each year of assessment, prepare and submit to the Service in such form as the Service may from time to time, a true statement of his tax status in writing and without prejudice to the generality of the following, the statement shall contain:
 - a. The amount of his income for the year

*Statement and
Returns of Taxable
Person*

- of assessment;
- b. The source of such income;
 - c. Allowance, reliefs and deduction; and
 - d. Such other particulars as may be required by the Service.
2. The Service may, by notice in writing addressed and delivered to any person, request that person or group of taxable persons to submit their tax returns in such form and within the duration that the Service may, from time to time, determine.
 3. For the purpose of subsection (1) of this section, the Service shall, time to time by notice, prescribe the forms or formats in which the statement shall be submitted.
 4. The form for the return of taxable statements shall contain a declaration which shall be signed by or on behalf of any taxable person to whom a notice has been given under subsection (2) of this section, stating that the form contains a true statement of his income computed in accordance with the provision of this Law, or that any particulars given in the return in accordance with of all other requirements of such notice, are true and complete.

5. Any taxable person who has not been required to prepare and to deliver a statement under the provisions of subsection (2) of this section for any year shall do so whether or not any tax is chargeable on him for that year.

SECTION 41

In the case of any employee from whom tax is recoverable by deduction from his emoluments under PAYE provisions of this Law, the Service may, from time to time prescribe:

*Records of Tax under
PAYE etc*

- a. The form in which a record of his chargeable income and assessed tax and of the tax so recovered from him, shall be maintained in the offices of the Service;
- b. The form in which his employer shall maintain a record; and
- c. The form in which his employer shall account to the Service for the tax so deducted, and the employer shall produce the record maintained by him for examination by the Service within 21 days from the date of notice given by the Service thereto.

SECTION 42

1. The Service shall cause to be issued in each Financial Year a Land Use Charge Demand Notice with respect to every chargeable property that has been assessed in accordance with this Law. *Land Use Charge Demand Notice*
2. Land Use Charge Demand Notice shall be delivered to the owner or occupier.
3. If there is no owner or occupier or agent available to take delivery, the Land Use Charge Demand Notice shall be pasted on the property and such posting shall be deemed sufficient delivery of the notice.
4. The person liable to pay the amount of Land Use Charge on the demand notice shall within thirty (30) calendar days after the date of delivery of the Land Use Charge Demand Notice pay that amount at one of the designated banks specified in the Demand Notice.

SECTION 43

1. Subject to the provisions of this Law, there is imposed a land based charge, to be called Land Use Charge which shall be *Land Use Charge*

payable on all real property situated in the State.

2. For the purpose of this Law, each Local Government Revenue Committee in the State is required to assess and levy Land Use Charge within its jurisdiction.

SECTION 44

1. A taxable person liable to pay Land Use Charge may appeal to the Revenue Appeal Commission. *Appeal to RAC and Conditions*
2. An appeal shall not lie unless:
 - a. Notice is given in the prescribed manner to the Commissioner for Finance;
 - b. The prescribed fee is paid to the Assessment Appeal Tribunal;
 - c. In the case of a person aggrieved with his property assessment:
 - i. 50% of the amount of the assessed Land Use Charge being disputed is deposited directly into the State Government Assessment Appeal Account which shall be maintained by the Commissioner for Finance at a designated Bank;

- ii. The appellant has produced to the Tribunal the receipt for the payment of the amount from the bank and such receipt has been confirmed by the Commissioner for Finance as valid.

SECTION 45

1. The Commissioner responsible for Finance shall cause an account to be opened to be known as the Land Use Charge Collection Account, consisting of all Land Use Charge payments deposited in each designated bank in accordance with this Law. *Land Use Charge Collection Account*
2. At the beginning of each month, the Service shall furnish the Commissioner for Finance the total amount of Land Use Charge payments on deposit in the Account.
3. The Service shall, not later than ten (10) days after a meeting of State Joint Local Government Account Committee, pay to each Local Government Council in the State a share of the Land Use Charge collected and standing on deposit in the Land Use Charge Collection Account.

4. The share to be paid by the Service to each Local Government Council shall be such percentage of the Net Land Use Charge on deposit at the end of each month with 40% due to the State and 60% to the Local Government Areas or such other ratio approved by a resolution of the State House of Assembly.

SECTION 46

Land Use Charge shall be payable in respect of any property that is not exempted under Section 49 of this Law as amended.

Property Liable to Charge

SECTION 47

The owner of the title to the property is liable to pay Land Use Charge in respect of any taxable property.

Persons Liable to Charge

SECTION 48

The Land Use Charge payable for any property under this Law shall be as specified in the Schedule to this Law.

Value for Annual Charge Rate

SECTION 49

The following properties shall be exempted from payment of Land Use Charge:

Exemption from Land Use Charge

1. A property owned and occupied by a religious body and used exclusively for public worship or religious education;
2. Cemeteries and burial grounds;
3. Property used as public library;
4. Any property specifically exempted by the Governor by notice published in the Gazette;
5. All palaces of graded Ezes and Chiefs in the State;
6. The Commissioner responsible for Finance may, by notice published in the Gazette grant partial relief for a property that is:
 - i. Occupied by a non-profit making organization and used solely for community games, sports, athletics or recreation for the benefit of the general public;
 - ii. Used for a charitable or benevolent purpose for the benefit of the general public and owned by the State

Government, Local Government, Federal Government or a non-profit making organization.

SECTION 50

1. An exempted property or part of an exempted property shall become liable for Land Use Charge if:
 - a. The use of the property changes to one that does not qualify for the exemption; or
 - b. The occupier of the property changes to one who does not qualify for the exemption.
 2. If the Land Use Charge status of a property changes, a Land Use Charge imposed in respect of that property shall be pro-rated so that the Land Use Charge is payable only for that part of the year in which the property or part of it, is not exempted.
- Loss of Exemption*

SECTION 51

The categories of persons to be administered under this Section shall include persons, where for all practical purposes their income cannot be

*Persons Under the
Presumptive Tax
Regime*

ascertained or financial records are not kept in such manner as would enable proper assessment of income, and according to the following bands; Micro, Small, and Medium scale Businesses based on their level of activities.

SECTION 52

The presumptive tax regime shall be administered by the Service using Tax Registration Form in the Third Schedule and Tax Returns Form in the Fourth Schedule of this Law on respective persons on annual basis.

*Presumptive Tax
Registration*

SECTION 53

Persons operating under the Presumptive Tax Regime are to file returns on or before 60 days from the commencement of every year.

*Presumptive Tax
Returns*

SECTION 54

1. The Tax payable shall be in accordance with the category of Trade, Businesses, Vocation and Professions as contained in the administrative tax table in the Fifth Schedule to be administered by the Service and approved by the State House of

*Presumptive Tax
Payment*

- Assembly on application by the Governor on the recommendations of the Service.
2. The mode and the procedures for payment of the tax shall be in the manner prescribed by the Service by an order in the Gazette.
 3. Upon payment of all tax assessments, the taxable person shall be issued a Tax Clearance Certificate as in Section 33 of this Law.

SECTION 55

1. It shall be the duty of the taxable person to file his returns annually, but the Service shall engage the person with a view to obtaining relevant information on the nature and level of business carried out.
2. Pursuant to the outcome of subsection (1), the Service shall determine the band the taxable person should belong to.
3. Taxable persons shall be encouraged by the Service to keep records of their transactions.

*Administration of
Presumptive Tax*

SECTION 56

Any taxable person that contends the band or assessment arrived at may file an objection to the Service stating clearly the grounds within 15 days of the receipt of the assessment.

*Administrative
Settlement*

SECTION 57

The Institution of proceedings for or the imposition of a penalty, fine or term of imprisonment under this Law shall not relieve any person from liability to payment of any tax for which he is or may become liable or chargeable.

*Liability to Payment
of Tax*

SECTION 58

1. Notwithstanding the provisions of this Law, the relevant provisions of the Law shall be read with such modifications as to bring them into conformity with the provisions of the Personal Income Tax Act, Capital Gains Tax and Stamp Duties Act.
2. Any Ministry, Department or Agency which immediately before the commencement of this Law, is vested with the power by virtue of any Law or

*Conformity with Tax
Law*

instrument to administer or collect any tax, non-tax revenue or levies imposed by and accruable to the State Government, shall cease to exercise such power and the power to administer and collect the taxes, non-tax revenue and levies shall vest exclusively in the Service.

3. The relevant provisions of all existing enactments including but not limited to the Laws and bye Laws in Schedules to this Law shall be read with such modifications as to bring them into conformity with the provisions of this Law.
4. If the provisions of any other State Law(s) including the ones in the Schedules for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that Law shall, to the extent of its inconsistency, be void.
5. The provisions of the Schedule hereto are an integral part of this Law and, subject to sub-sections (1) and (2) herein above, shall be read, construed and enforced accordingly.

SECTION 59

1. In the case of taxes that require *Demand Notice* assessments, the Internal Revenue Service shall serve notices of assessment by hand at the relevant address or send by registered post or email to each person in whose name the assessment is made.
2.
 - a. Internal Revenue Service shall issue notice(s) in respect of taxes as listed in the First Schedule to this Law.
 - b. Where a person is liable to two or more of the Scheduled taxes in any year of assessment, the Internal Revenue Service shall serve a single demand notice indicating the amount due on each of the revenue items.

SECTION 60

1. All taxes shall be assessed by the Internal *Assessment* Revenue Service (IRS) of the State.
2. Each Internal Revenue Service shall establish a complaint and information office to provide relevant information to taxpayer and listen to their complaint.

3. No person including Internal Revenue Service or the Local Government Authority shall mount a road block in any part of the State for the purpose of collecting any tax Assessment but Internal Revenue Service may create a Tax Collection Centre(s) for Federal Highways and State roads and all vehicles shall obey.
4. No person other than the appropriate tax authority shall access or collect on behalf of Internal Revenue Service, any tax listed in the schedule to this Law, except otherwise delegated under the authority of the Chairman.
5.
 - a. The Internal Revenue Service shall allow until 31st day of March for personal income taxpayers to pay voluntarily. The Internal Revenue Service shall proceed to assess every other person chargeable with payment of any tax after 31st March with penalty.
 - b. Notwithstanding the provisions of this Section, the Internal Revenue Service shall assess and serve notice of assessment before 31st day of January if the Internal Revenue

Service considers the assessment to be necessary.

6. Unless payment due dates are specified in another Law, all persons to whom this Law applies shall pay to Internal Revenue Service all taxes, except income tax as prescribed in the First Schedule to this Law:
 - a. Within Thirty (30) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually except income taxes.
 - b. Within five (5) days from the beginning of every month, in respect of amounts due to be paid monthly.

SECTION 61

1. The Service shall, from time to time, prepare a list of taxable persons assessed to income tax. *List of Persons Assessed*
2. The list of taxable persons assessed and prepared under subsection (1) of this section shall contain:
 - a. The name and address of the taxable persons assessed to income tax;

- b. The name of the income assessed;
 - c. The amount of the assessable tax, total or chargeable on which the tax is computed as the case may be;
 - d. The amount of the income tax charged; and
 - e. Such other particulars as may be prescribed by the Service.
3. Where completed copies of all notices of assessment and all notices amending the assessment are filed in the offices of the Service, they shall constitute a preliminary assessment list for the purpose of this Law.

SECTION 62

1. The Service may serve upon any taxable person or a person whose income may be charged a notice stating the person's name, his total or chargeable income, the tax assessed upon him and the place at which payment shall be made of the assessed tax. *Service of Notice of Assessment*
2. In the case of Taxes, Levies, Fees, Charges or Rent that require assessments, the relevant Ministry, Department or Agency shall serve notices of assessment by hand at the relevant address or sent by registered

- post or e-mail to each person in whose name the assessment is made.
3. The relevant Ministry, Department or Agency shall allow until the 31st day of March for taxable persons to pay voluntarily. The relevant Ministry, Department or Agency shall proceed to assess every other person chargeable with payment of any levy after 31st January. Notwithstanding the provisions of this section, the relevant Ministry, Department or Agency may assess and serve notice of assessment before 31st of January if the relevant Ministry, Department or Agency considers the assessment to be necessary.

SECTION 63

1. Unless payment due dates are specified in another Law, all persons whom this Law applies shall pay to Revenue Collectors all taxes, levies, fees, charges and rates as prescribed in the First Schedule to this Law:
- Time for Payment of Assessment of Taxes, etc*
- a. Within sixty (30) days after the service of an assessment/demand notice on him, in respect of amounts due to be paid annually;

- b. Within five (5) days from the beginning of every month, respect of amounts due to be paid monthly;
 - c. Immediately, in any other case.
2. Except as otherwise provided in any Law, revenue due to any authority in the State shall be payable by cash, bank draft, electronic debit, or credit card or money transfer into any of the bank designated by the Service.

SECTION 64

1. If any person disputes an assessment, he may apply to the Service, by notice of objection in writing, to review and to revise the assessment, and such application shall state precisely the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment. *Revision of Assessment*
2. On receipt of a notice of objection, the Service may require the person giving that notice to furnish such particulars and to produce such books or other documents as the Service may deem necessary, and may summon any person who may be able to

give information which is material to the determination of the objection to attend for examination by an officer of the Internal Revenue Service on oath or otherwise.

2. In the event of any person who has objected to an assessment agreeing with the Service as to the correct amount of the tax chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person.

PROVIDED that, if an application for revision under the provisions of this section fails to agree with the Service the amount of the tax chargeable, the Service shall give notice of refusal to amend the assessment as desired by such person and may revise the assessment to such amount as the Service may, according to the best of its judgment, determine and give notice of the revised assessment and of the tax payable together with notice of refusal to amend the revised assessment and, wherever requisite, any reference in this Law to an assessment or to an additional assessment shall be treated as a reference to an assessment or to an additional assessment as revised under the provisions of this provision.

SECTION 65

No assessment, warrant, notice or other proceeding made in accordance with the provisions of this Law or any other Assessment of revenue Law in force in the State shall be quashed or deemed to be void or voidable by want of form, mistake, defect or omission if the same is in substance in conformity with this Law or other applicable Law and if the person charged or intended to be charged or affected by it is to common intent and understanding designated therefrom.

*Errors and Defects in
Assessment and Notice*

SECTION 66

1. Where no valid objection or appeal has been lodged within the time limited by Section 53 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the Case may be, an assessment made, or agreed to under the provisions of subsection (3) of Section 53 of this Law, and subsection (3) of Section 57 of the Act determined under the proviso to that subsection or on Appeal, as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable,

*Assessment to be Final
and Conclusive*

total or chargeable income and the tax charged thereby.

2. If the full amount of the tax charged by a final and conclusive[^] assessment is not within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovery of tax, and to any penalty under Section 39 of this Law, shall apply to the collection and recovery of the tax or penalty subject only to the *set-off* of the amount of any tax repayable under any claim made under a provision of this Law or of which has been agreed to by the Service or determined on an appeal against a refusal to admit that claim:

Provided that:

- a. where an assessment has become final and conclusive any tax overpaid, including any amount deposit with the Service on account of the tax charged by the assessment, shall be paid;
- b. noting in section 57 of the Personal Income Tax Act shall prevent the Service from making an assessment or additional assessment for any year which does not involve reopening any issue, on the same facts, which has been determine for that year of

assessment under subsection (3) of that section or an appeal.

SECTION 67

1. If any person disputes an assessment, he may apply to the relevant Ministry, Department or Agency, by notice of objection in writing to review and revise the assessment and such application shall state the grounds of objection to the assessment and shall be made within thirty days from the date of service of the notice of the assessment. *Disputed Assessments by MDAs*
2. On receipt of a notice of objection, the relevant Ministry, Department or Agency may require the person giving the notice to furnish such particulars and to produce such books or other documents as the relevant Ministry, Department or Agency may deem necessary, and may summon any person who may be able to give information which is material to determination of the objection, to attend an examination.
3. In the event of any person who has objected to an assessment agreeing with the relevant Ministry, Department or Agency as to the correct amount of the tax

chargeable, the assessment shall be amended accordingly and notice of the tax chargeable shall be served upon such person, provided that, if an application for revision under the provisions of the Section fails to agree with the relevant Ministry, Department or Agency on the amount of the tax chargeable, the relevant Ministry, Department or Agency shall give notice of refusal to amend the assessment to such amount as the Board may determine and give notice of the revised assessment of the tax payable together with notice of refusal to amend the revised assessment and wherever requisite, any reference in this Law to an assessment or to an additional assessment or to an individual assessment as revised under the provisions of this Law.

SECTION 68

The relevant Ministry, Department or Agency shall, within thirty days of receipt of notice of objection, revise the assessment and issue notice of amended assessment or refuse to do so and issue notice of refusal to amend the assessment.

*Amended Assessment
by MDAs*

SECTION 69

Except as otherwise provided in any Law, revenue due to any authority in Ebonyi State shall be payable by cash, bank draft, electronic debit or credit card, or money transfer into any of the banks designated by the Service or the Executive Chairman of the relevant Local Government Council entitled to receive such revenues. All Ebonyi State revenues so collected shall be swept by collecting banks to the Ebonyi State Consolidated Revenue account or fund.

Mode of Payment

SECTION 70

A person who:

- a. Fails to comply with a requirement or notice served on him by the Service under this Law or
- b. Without sufficient cause fails to comply with any notice or summons served on him in respect of any proceeding of the Service or that of the Tax Appeals Commission for considering a notice of objection or an appeal by that person, as the case may be, commits an offence and is liable on conviction to a fine of Twenty Thousand Naira (₦20,000) or to a term of

*Failure to Attend to a
Notice etc*

imprisonment not exceeding One (1) month or to both such fine and imprisonment.

SECTION 71

A person who:

*Penalty for Making
Incorrect Returns, etc*

1. Does, makes or gives, as applicable:
 - a. An incorrect return or statement by omitting or understating any income chargeable to tax under this Law, or
 - b. Any incorrect information in relation to any matter or thing affecting the liability to tax of any taxable person, commits an offence and is liable on conviction to a fine of Fifty Thousand Naira (₦50,000) and twice the amount of the tax which has been undercharged in consequence of such incorrect return or information, or would have been so undercharged if the return or information, had been accepted as correct;
2. No person shall be held liable under the provisions of subsection (1) of this section unless the complaint concerning such offence was made in the year of assessment in respect of or during which

the offence was committed or within 2 years after the expiration thereof.

SECTION 72

The Chief Judge may designate mobile courts at such Local Government Areas on request of the State at least one Magistrate who shall give priority to matters affecting the State and of the relevant Local Government Council.

Designation of Magistrates to Adjudicate on Revenue Matters

SECTION 73

A person appointed for the due administration of this Law or employed with the assessment and collection of a tax who:

Abuse of Power and Corruption by the Tax Officer

1. Demands from any individual, corporate entity or any other taxable person, an amount in excess of the authorized assessment of tax or
2. Withholds, for his own use or otherwise, any portion of the amount of tax collected.
3. Renders a false returns, whether orally or in writing, of the amount of tax collected or received by him,
4. Defrauds any person, embezzles any money, or otherwise uses his position to

deal wrongfully with the Service,

5. Steal or misuses the Service's documents;
6. Compromises on the assessment or collection of any tax,

Commits an offence and shall be liable on conviction to a fine equivalent to 200 per cent of the sum in question or imprisonment for a term of 3 years or both.

SECTION 74

1. After proper auditing, the Internal Revenue Service shall refund to tax payers such overpayment of tax as is due. *Refunds to Tax Payers*
2. The Internal Revenue Service shall decide on who is eligible for refund, subject to such rules and conditions as may be approved by the Service.
3. The refund shall be made within ninety (90) days of the decision of the Internal Revenue Service made pursuant to subsection (2) of this section, with the option of setting off the amount due against future tax department, agency, consultant and or contractors to collect revenue pursuant to its powers under subsection (1) of this section.

SECTION 75

1. For the purpose of obtaining full, information in respect of the profits or income of any person, body corporate or organization, the Internal Revenue Service may give notice to that person, body corporate or organization requiring him or it, within the time specified by the notice to:
 - a. complete and deliver to the Internal Revenue Service any return specified in such notice;
 - b. appear personally before an officer of the Internal Revenue Service for examination with respect to any matter relating to such profits or income;
 - c. produce or cause to be produced for examination, books, documents and any other information at the place and time stated in the notice, which may be from day-to-day or for such period as the Internal Revenue Service may deem necessary; or
 - d. give orally or in writing any other information including a name and address specified in such notice.

*Call for Returns,
Books, Documents
and Information*

2. For the purpose of paragraph (a) to (d) of subsection (1) of this section, the time specified by such notice shall not be less than seven (7) days from the date of service of such notice except that an officer of the Internal Revenue Service may act in any of the cases stipulated in paragraphs (a) to (d) of subsection (1), without giving any of the required notices set out in this section.
3. A person who contravenes the provisions of this section is, in respect of each offence, liable on conviction to a fine equivalent to 100 per cent of his actual tax liability or 1 year imprisonment or both.
4. The provision of this section or any other provision of this Law shall not be construed as precluding the Internal Revenue Service from verifying by tax audit or investigating any matter relating to any returns or entries in any book, document or accounts, including those stored on a computer, or digital or magnetic or optical or electronic media as may, from time to time be specified by the Internal Revenue Service.

SECTION 76

1. Any person may apply in writing to the Service for an extension of time within which to comply with the provisions of this section and section 74 of this Law, provided that the person:
 - a. makes the application before the expiration of the time stipulated in the section for making the returns; and
 - b. shows good cause for his inability to comply with this provision.
2. If the Service is satisfied with the cause shown in the application under paragraph (b) of the above subsection, it may in writing grant the extension of the time or limit the time as it may consider appropriate.

*Call for Returns
Books, Documents*

SECTION 77

1. The Internal Revenue Service may give notice in writing to any person it considers necessary requiring such person to deliver within a reasonable time specified in such notice fuller or further returns in respect of any matter relating to the functions of the Internal Revenue Service under this Law.

*Call for Further
Returns and Payment
of Tax Due*

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

SECTION 78

1. Without prejudice to section 76 of this Law, every person engaged in banking shall prepare and deliver to the Internal Revenue Service, quarterly returns specifying:
 - a. in the case of an individual, all transactions involving the sum of Five Hundred Thousand Naira (₦500,000) and above; or
 - b. in the case of partnerships or unincorporated business names, all transactions involving the sum of One Million Naira (₦1,000,000) and above; and

*Information to be
Delivered by Bankers*

- c. the names and addresses of all customers of the bank connected with the transaction.
2. Subject to subsection (1) of this section, for the purpose of obtaining information relating to taxation, the Internal Revenue Service may give notice to any person including a person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information including the name and address of any person specified in the notice.
3. Provided that a person engaged in banking business in Nigeria, shall not be required to disclose any additional information about his customer or his bank under this section unless such additional disclosure is required by a notice signed by the Chairman of the Internal Revenue Service on the advice of the Technical Committee of the Service. Any person who, having been engaged in banking in Nigeria, contravenes the provision of this section, commits an offence and shall, in respect of each contravention be liable on conviction to a fine of Five Hundred Thousand Naira (₦500,000.00) only in the case of a body corporate, and in the case of an individual a fine of Fifty Thousand Naira (₦50,000.00)

only or imprisonment for a term of five years or to both such fine and imprisonment.

SECTION 79

1. Subject to the provisions of this Law, if any tax is not paid within the period prescribed: a sum equal to 10 percent of the amount of the tax payable shall be added and the provisions of the Law relating to the collection and recovery of tax shall apply to the collection and recovery of such sum:
 - a. The tax due shall carry interest at the prevailing commercial rate of the Central Bank of Nigeria from the date when the tax becomes payable until it is paid, and the provisions of the law relating to collection and recovery of tax shall apply to the collection and recovery of the interest.
 - b. The Internal Revenue Service shall serve a demand note upon the company or person in whose name a tax is chargeable and if payment is not made within one month from the date of the service of such demand note, the Internal Revenue Service may

*Amendment of
Addition for Non-
Payment of Tax and
Enforcement of
Payment*

proceed to enforce payment under this Law;

- c. An addition imposed under this Section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law.
2. Any person who without lawful justification or excuse, (the proof of which shall lie on the person), fails to pay any tax imposed within the prescribed period commits an offence under this Law.
3. The Service shall have the power to remit any part or the whole of the addition due under Section 78 subsection (1) of this Section.

SECTION 80

1. The Service may issue a tax clearance certificate to anyone within two weeks of receipt of an application if:
 - a. The Service is of the opinion that:
 - i. Taxes or levies assessed on the person or his income or property for the three years immediately preceding the current year of the assessment and collectible by the

*Issuance of Tax
Clearance Certificate*

Service has been fully paid,

ii. No such tax or levy is due on the person or on his income or property; or

iii. The person is not liable to tax for any of those three years:

b. The person is able to produce evidence that he was subjected to withholding tax deduction at source and that the assessment year to which the tax relates falls within the period covered by the tax clearance, and that he has fully paid any balance of the tax after credit has been given for the tax so deducted; provided that payment of income tax for the current year shall not be made a condition for the issuance of the certificate unless the applicant is leaving the State finally.

2. The tax clearance certificate may be issued in paper form or stored in electronic format on a machine-readable smart card (in this Law referred to as “Electronic Tax Clearance Certificate”) which holds tax information peculiar to that applicant and which shall be presented by the holder whenever his tax compliance status is required.

3. Where a person who has applied for a tax clearance has discharged his own tax liability but has failed to remit withholding tax or pay as you earn deductions collected by him on behalf of the state, no tax clearance may be issued to that person.
4. The Service may decline to issue a tax clearance certificate but it shall within two weeks of receipt of the application give reasons for the denial.
5. A department, agency or official of the State, any Local Government official, any corporate body, statutory authority or person empowered in that regard by this Law or any other law shall demand a tax clearance certificate for the three years immediately preceding the current year of assessment as a pre-condition to transacting any business, including but not limited to:
 - a. Application for Governor's consent to any real property transaction;
 - b. Application for right of occupancy, certificate of occupancy, grant and regrant of titles to, and the regularization or recertification of titles to real property;

- c. Application for registration as a contractor;
- d. Application for award of contracts by Government, its agencies and registered companies;
- e. Application for approval of building plans;
- f. Application for any Government license or permit;
- g. Any application relating to the establishment or conduct of business;
- h. Application for any Government loan or guarantee or acquisition of assets for housing, agriculture, business or any other purpose;
- i. Registration of vehicles and change of ownership thereof;
- j. Registration for distributorship;
- k. Confirmation of appointment by the Governor as Chairman or Member of any statutory board, institution, commission, company or to any other similar position in the Government;
- l. Application for allocation of market stalls, shops and the like;

- m. Appointment or election into public office; and
 - n. Any other application or process for which a tax;
 - o. Clearance certificate is required under this Law, section 84 of the Personal Income Tax Act, or any other enactment of the State House of Assembly and the National Assembly;
6. Without prejudice to the provisions of the Stamp Duties Act and any applicable Act of the National Assembly, the appropriate authority shall demand tax clearance when checking documents of property transaction before accepting such documents for stamping or registration as the case may be.
7. The Service is empowered to prescribe, by notice in the State, other purposes for which a Tax Clearance Certificate may be required.
8. A Tax Clearance Certificate shall contain the following information relating to each of the three years immediately preceding the current year of assessment:
- a. Chargeable income of holder;
 - b. Tax payable:

- c. Tax paid; and
 - d. Tax outstanding; and where no tax is due from the holder or from his income or property, the certificate shall contain a statement to that effect.
9. The Service shall be the sole authority to issue a Tax Clearance Certificate under this Law but it may exercise its powers by employing the services of any person or company, provided that:
- a. The information which the Service requires the tax payer to provide (the data) shall not be excessive in relation to the purpose for which the Tax Clearance Certificate is to be issued;
 - b. The Service shall request from the taxable person all details that are necessary to keep the data accurate and up to date;
 - c. The Service shall make available to the taxable person, a smart card with the taxable person's identity number, names, signature and photograph embossed on the front side;
 - d. The card shall hold data in respect of a particular taxable person in a secure format that can be accessed for authentication;
 - e. The data shall be made accessible to third parties only in a form which

- permits identification of the taxable person and access to information on him for no longer than is necessary for the purpose of verifying his tax;
- f. The Service shall provide terminals free of charge to all persons or authorities empowered by this or any other legislation to demand tax clearance certificate from any person;
 - g. The Service shall ensure that the taxable person's data on the card are kept confidential to the same extent as their ordinary tax records;
 - h. Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, returns, assessment or other information as secret and confidential; and
 - i. The Service shall not be liable for damages or any loss incurred by the cardholder as a result of inaccuracies in data supplied by him.
10. A person issued with a Tax Clearance Certificate or electronic smart card shall, upon application, be advised as to:
- a. Confidentiality of the information supplied;

- b. Fees or charges for reissuing a lost card;
 - c. Complaint handling procedure; and
 - d. Procedure for review of personal data.
11. The Service shall have power, from time to time, by an order in the Gazette to make such other regulations as it may consider necessary for effective implementation of the Electronic Tax Clearance Certificate Scheme in the State.

SECTION 81

1. Notwithstanding the provisions of this Law or any other relevant Laws, any amount due by way of tax shall constitute a debt due to the State and may be recovered by a civil action brought by the Service. *Recovery Tax*
2. Where any tax has been short levied or erroneously repaid, the person who should have paid the amount short levied or to whom the repayment has erroneously been made shall on demand by the proper officer, pay the amount short levied or erroneously repaid, as the case may be, and any such amount may be recovered as if it were tax to which a person to whom the amount was so short levied or erroneously repaid were liable.

SECTION 82

The Governor may direct that for Tax Relief regime for personal income Tax and Business Tax. In this regard, the Governor may order that the time line expected for income Tax Payers and Business Tax Payers be extended to allow for more time for such Tax(s) to be paid. The Governor may do this to encourage Tax Payers or when there is recession in the economy or where there is pandemic in the State.

Tax Relief

SECTION 83

1. The Internal Revenue Service shall take all necessary measures to assist any relevant Law enforcement agency in the investigation of any offence under this Law.
2. The Internal Revenue Service shall have the power to investigate or cause investigation to be conducted to ascertain the violation of any tax Law, whether or not such violation has been reported to the Internal Revenue Service.
3. In conducting any investigation under subsection (2) of this section, the Internal Revenue Service may cause investigation to be conducted into the properties of any person if it appears to the Internal Revenue Service that the lifestyle of the person and

Tax Investigation

extent of his properties are not justified by his declared source of income. Where any investigation under this section reveals the commission of any offence or an attempt to commit any offence, the Internal Revenue Service shall submit its findings to the relevant Law enforcement agency and the Attorney-General for purposes of further investigation or prosecution.

SECTION 84

1. All information and documents supplied or produced in pursuance of any requirement of this Law or any other legislation being implemented by the Internal Revenue Service shall be treated as confidential. *Information and Documents to be Confidential*
2. Except as otherwise provided under this Law or as otherwise authorized by the Governor or Chairman, any member or former member of the Service or any employee or former employee of the Internal Revenue Service of the State Government who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction to a fine of One Hundred Thousand Naira (₦100,000.00) only or to imprisonment of two (2) years or both.

SECTION 85

There is hereby establish a body to be known as Revenue Appeal Commission for Revenue Matters (in this Law refers to the Ebonyi State Revenue Appeal Commission).

*Establishment of
Revenue Appeal
Commission*

SECTION 86

1. The Body of Appeal Commissioners shall consist of a Chairman and five other members none of whom shall be a public officer.
2. An Appeal Commissioner.
 - a. shall be appointed by the Governor, by Notice in the State Gazette, from among persons appearing to him to have had experience and shown capacity in the management of a substantial trade or business or the exercise of a profession of Law, accountancy or taxation in the State;
 - b. subject to the provisions of this Section, hold office for a period of three years from the date of his appointment:

*Composition of
Appeal Commission*

- c. may at any time resign his appointment by notice in writing addressed to the Governor, except that on the requests of the Governor he may continue to act as an Appeal Commissioner after the date of his resignation and sit at any further hearing in a case in which he has already sat before the date to hear an appeal, until a final decision has been given with respect to that appeal;
 - d. shall cease to be an Appeal Commissioner if the Governor determines that his office be vacant and Notice of the determination being published in the State Gazette or on his acceptance of a political appointment,
3. The Governor shall designate a Public Officer to be the secretary to the body of Appeal Commissioners (referred to in this Law as the secretary) and the official address of the secretary shall be published in the State Gazette.
4. Subject to the provisions of this Section, the Body of Appeal Commissioners shall remain in office until a new body is sworn-in.

SECTION 87

A taxable person being aggrieved by an *Appeal* assessment to income tax made upon him, having failed to agree with the Service in the manner provided in section 57(3) of the Personal Income Tax Cap PS LFN 2004. Act (Cap PS LFN 2004), may appeal against the assessment upon giving notice as provided in Section 86 of this Law within thirty days after the date of service of notice of the refusal of the Service to amend the assessment as desired. Such a person will get a copy of the Personal Income Tax Law from the State Internal Revenue Service.

SECTION 88

1. A notice of appeal to be given under the provisions of this Section shall be given in writing to the Service and shall set out as follows: *Notice of Appeal*
 - a. the name and address of the appellant;
 - b. the official number and the date of the relevant notice of assessment;
 - c. the amount of the assessable, total or chargeable income and of the tax charged as shown by that notice and

- the year of assessment concerned;
- d. the precise grounds of appeal against the assessment;
 - e. the address for service of any notice or other documents to be given to the appellant;
 - f. the date on which the appellant was served with notice of refusal by the Service to amend the assessment as desired.
2. On receipt of notice of Appeal, the Secretary, shall having regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law, deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing accordingly.
 3. A notice or other documents to be given to the Appeal Commissioners shall be addressed to the Secretary and be delivered at or sent by registered post to his official address.
 4. A taxpayer may discontinue an appeal by him upon giving notice to the Secretary in writing any time before the hearing of the Appeal.

5. Notwithstanding that notice of appeal against an assessment has been given by a taxpayer under this section the Service may revise the assessment in agreement with the taxpayer, and on notice of the agreement being given in writing by the Service to the Secretary at any time before the hearing, the appeal shall be treated as being discontinued.
6. On the discontinuance of an appeal under the provisions of this section, the amount or revised amount of the assessment, as the case may be, shall be deemed to have been agreed between the tax authority and the taxpayer under the provisions of subsection (3) of section 57 of the Personal Income Tax Act.

SECTION 89

1. The Appeal Commissioners shall, as often as may be necessary, sit to hear appeals in any court where an office of the Appeal Commission may situate and, subject to the provisions of subsection (2), of this Section at any such sittings:
 - a. Any three or more Appeal Commissioners may hear and decide

*Sitting and Decision
of Appeal
Commissioners*

an appeal; and

- b. the Appeal Commissioners present shall elect one of their member to be the chairman for the Sitting.
2. An Appeal Commissioner who had a direct or indirect financial interest in a taxpayer or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal by such taxpayer is pending before the Body of Appeal Commissioners, declare such interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting for the hearing of that Appeal.
 3. The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant, and the taxpayer is or has been a client of that Appeal Commissioner.
 4. The Secretary shall give seven clear working days notice to the Service and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioners have fixed a date

at their hearing.

5. All notices, precepts and documents, other than decisions of the Appeal Commissioners may be signed under the hand of the Secretary
6. All appeals before the Appeal Commissioners shall be held behind closed doors.
7. A taxpayer who appeals against an assessment shall be entitled to be represented at the hearing of the appeal. If the person intended by the taxpayer to be his representative in an appeal is unable for good cause to attend the hearing, the Appeal Commissioners may adjourn the hearing for such reasonable time as they think fit, or admit the appeal to be made by some other person or by way of written statement.
8. The onus of proving that the assessment complained of is excessive shall be on the appellant.
9. At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Appeal Commissioners or the court hearing the appeal in the first instance that:

- a. the appellant has, contrary to subsection (1) of section 44 of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;
 - b. the appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - c. it is expedient to require the appellant to pay an amount as security for processing the appeal, the Appeal Commissioners or, as the case may be, the court may adjourn the hearing of the appeal to any subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount, on account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.
10. If the appellant fails to comply with an order under subsection (9) of this Section, the assessment against which he appealed shall be confirmed and the appellant shall

have no further right of appeal whatsoever with respect to that assessment.

11. The Appeal Commissioners may confirm, reduce, increase or annul the assessment or make such order thereon as they see fit.
12. The decision of the Appeal Commissioners shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Service by the Secretary, on a request made within three months of the decision.
13. Where on the hearing of an appeal:
 - a. no accounts, books or records relating to profits were produced by or on behalf of the appellant; or
 - b. those accounts, books or records" were so produced but the Appeal Commissioners rejected the same on the ground that it 'has been shown to their satisfaction that they were incomplete or unsatisfactory; or
 - c. the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the

Secretary to the Appeal or otherwise, by the applicant or his agent has refused to answer any question put to him by the Appeal Commissioners, without showing any reasonable cause, the Chairman of the body of Appeal Commissioners shall record particulars of the same in his written decision.

14. The Governor may make rules prescribing the procedure to be followed in the conduct of appeal before the Appeal Commissioners.

SECTION 90

1. Notice of the amount of the tax chargeable under the assessment as determined by the Appeal Commissioners shall be served by the Service on the taxpayer or on the person in whose name the taxpayer is chargeable. *Appeal Against Assessment*
2. Where the tax chargeable on a taxpayer for a year of assessment in accordance with a decision of the Appeal Commissioners does not exceed Twenty Thousand Naira (₦20,000.00) only no further appeal by the taxpayer shall lie from that decision except

with the consent of the Service.

3. Notwithstanding that a further appeal is pending, in any competent court, tax shall be paid in accordance with the decision of the Appeal Commissioners, within one month of notification of the amount of the tax payable pursuant to subsection (1) of this Section, and proceedings may be taken for its recovery in accordance with the provisions of this Law.

SECTION 91

1. Subject to the provisions of subsection (2) of Section 54 of this Law, a taxpayer who having appealed against an assessment made on him to the Appeal Commissioners under the provisions of Section 51 (1) of this Law is aggrieved by the decision of the Appeal Commissioners may appeal against the assessment and the decision to the High Court of the State upon giving notice in writing to the Service within thirty days after the date on which the decision was given. *Appeal Against Decision*
2. Where no body of Appeal Commissioners had been appointed with jurisdiction to

hear an appeal against an assessment made on a taxpayer, the taxpayer who is aggrieved by the assessment and has failed to agree with the Service in the manner provided in subsection (3) of Section 63 of this Law and Section 57(3) of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State upon giving notice in writing to the Service within thirty days after the date of service of notice of the refusal by the Service to amend the assessment as desired.

3. If the Service is dissatisfied with a decision of the Appeal Commissioners, it may appeal against that decision to the High Court of the State upon giving notice in writing to the other party to the appeal within thirty days after the date on which decision was given.
4. Seven clear working days notice of the date fixed for the hearing of the appeal shall, unless rules made hereunder otherwise provide, be given all parties thereto.
5. The provisions of subsections (7), (8) and (9) of Section 88 and that of subsection (1)

of Section 86 of this Law shall apply to an appeal under this section with necessary modifications.

6. All appeals shall be heard in camera unless the Judge shall, on the application of the taxpayer, otherwise direct.
7. If on the hearing of an appeal from a decision of the Appeal Commissioners given under the provisions of Section 89 of this Law a certified copy of that decision is produced before the High Court and the decision contains a record by reference to subsection (3) of Section 90 of this Law, the High Court shall dismiss the appeal; or
8. Notwithstanding the provisions of Section 67 of the Cap P8 Personal Income Tax Act, if in a particular case the judge, from information given at the hearing of the *appeal*, is of the opinion that the tax may not be recovered, he may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified, security for payment of the tax and if the security is not given within the time specified the tax assessed shall immediately become payable and recoverable.

9. The cost of the appeal shall be at the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge.
10. The Chief Judge of the State may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.
11. An appeal against the decision of a Judge shall lie to the Court of Appeal and thereafter to the Supreme Court:
 - a. at the instance of the taxpayer, where the decision of the Judge is to the effect that the tax chargeable on the taxpayer for the relevant year of assessment exceeds Fifty Thousand Naira; (N50,000,000) and
 - b. at the instance of or with the consent of the Service, in any other case provided that no cost shall be awarded against the tax payer in an appeal instituted by the Service under this subsection unless the decision of the Judge is to the effect mentioned in paragraph (a) of this subsection.

SECTION 92

Any person obliged to deduct any tax under this Law or any other applicable Law, fails to deduct or having deducted fails to pay to the Internal Revenue Service within thirty days from the date the amount was deducted or the time the duty to deduct arose, shall be guilty of an offence and shall be liable to pay the tax withheld or not remitted in addition to a penalty of 10 percent of the tax withheld or not remitted or not deducted per annum and interest at the prevailing commercial rate.

*Failure to Deduct or
Remit Tax*

SECTION 93

1. Unless otherwise provided in this Law or in any other Revenue Law applicable in the State, any person who fails to pay in full any tax, levy, rate, charge or other revenue due to the State or to Local Government authority is guilty of an offence and shall be liable upon conviction to:
 - a. A fine of 1% of the total amount of revenue which was due and payable, for each day of default; and
 - b. Imprisonment for twelve months.

*Failure to Pay Due
Taxes, Levies or Rates*

SECTION 94

1. Any person who: *Obstruction*
- a. obstructs, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or
 - b. does anything which impedes or is intended to impede the carrying out of any search, seizure, removal or distress; or
 - c. rescues, damages or destroys anything so liable to seizure, removed or distress or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distress; or
 - d. prevent the arrest of any person by a person duly engaged or acting as aforesaid or rescues any person arrested, commits an offence and be liable on conviction to a fine not exceeding One Hundred Thousand Naira (₦100,000.00) only imprisonment for a term not exceeding two years or both.

SECTION 95

1. Any person who: *False Declaration*
 - a. makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Internal Revenue Service or any officer of the Internal Revenue Service, any declaration, notice, certificate or other document whatsoever; or
 - b. makes any statement in answer to any question or enquiry put to him by an officer which he is required to answer under this Law or any other enactment, being a document or statement produced or made for any purpose of tax, which is untrue in any material particular, commits an offence.
2. Where by reason of any such document or statement required to be produced under subsection (1) of this section the full amount of any tax payable is not paid or the overpayment is made in respect of any repayment of tax, the amount of tax unpaid or the overpayment shall be recoverable as a debt due to the Internal Revenue Service.

- 3 Any person who commits an offence under this section shall be liable on conviction to a fine of Fifty Thousand Naira (₦50,000.00) only and 50 percent of the amount of tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of two (2) years or both.

SECTION 96

Any person who:

*Counterfeiting
Documents etc*

- a. counterfeits or falsifies any document *etc* which is required by or for the transaction of any business under this Law or any Law being administered by the Internal Revenue Service; or
- b. knowingly accepts, receives or uses any document so counterfeited or falsified; or
- c. alters any such document after it is officially issued; or
- d. counterfeits any seal, signature, initial or other mark of, or used by, any officer for the verification of such a purpose relating to tax;
- e. being an employee of the Internal Revenue Service, initiates, connives

or participates in the commission of any of the offences in paragraphs (a) to (d) of this section commits an offence and shall be liable on conviction to a fine of Three Hundred Thousand Naira (₦300,000.00) only or to imprisonment for a term of five (5) years or both.

SECTION 97

Any person appointed for the due administration of this Law or employed in connection with the assessment and collection of a tax who:

*Penalties for Offences
by Authorized and
Unauthorized Persons*

- a. demands from any company an amount in excess of the authorized assessment of the tax; or
- b. withholds for his own use or otherwise any portion of the amount of tax collected; or
- c. renders a false return, whether orally or in writing of the amount of tax collected or received by him; or
- d. defrauds any person, embezzles any money, or otherwise uses his position to deal wrongfully with the Internal Revenue Service; or

- e. steals or misuses Service documents;
or
- f. compromises on the assessment or collection of any taxes, commits an offence and shall be liable on conviction to a fine equivalent to 100 percent of the sum in question or to imprisonment for a term of three years or both.

SECTION 98

1. Any person who without lawful authority, collects or receives Internally Generated Revenue (IGR) money meant for the State Government shall be guilty of an offence and shall be liable on conviction of Five (5) years imprisonment without option of fine.
2. Any revenue agent or contractor or anyone duly authorized to collect money or supervise collection of money who demands or collects any amount of money above or other than the Government approved or prescribed fee on any revenue head shall be guilty of an offence and shall be liable on conviction to five (5) years imprisonment without option of fine.

*Unauthorized
Collections, Failure to
Remit Defrauding etc*

3. Any revenue agent or contractor who demands or receives cash deposit or payment without written permission from the Service or Management Committee shall be guilty of an offence and shall be liable on conviction to 3 years imprisonment without option of fine.
4.
 - a. It shall be unlawful for any person or group to make use of the State Stadium pitch and its appurtenances without registration with the relevant State Government Agency or Authority and prescribed fees paid.
 - b. Any person or group that contravenes this provision, commits an offence and is liable on conviction to a fine of **One Hundred Thousand Naira (₦100,000.00)** or 6 months imprisonment or both.
5. Any bank or financial institution who while collecting, receiving and/or remitting the State Internally Generated Revenue (IGR) defrauds the State Government shall be guilty of an offence and shall be liable to the refund of the money so defrauded in addition to the payment 50% of the sum defrauded and interest at the prevailing bank interest rate

for the duration the matter may last.

6. Any bank manager under whose watch the bank defrauds the State Government on the collection and remittance of the State Government Internally Generated Revenue (IGR) shall be guilty of an offence and shall be liable on conviction to 5 years imprisonment without option of fine.

SECTION 99

1. Any person or body corporate who fails to comply with the mining or quarry activities set out in the second column of the second schedule, shall be guilty of an offence and shall be liable on conviction to the payment of the fines specified in the third schedule and/or a term of imprisonment not less than 2 years.

*Failure to Comply
with Mining or
Quarry Activities*

Where the offender is a corporate body, every director of the company as listed in its records at the Corporate Affairs Commission, shall be guilty of the offence and liable on conviction to a term of imprisonment not less than 2 years without option of fine.

2. It shall be unlawful for any telecommunication operator not to comply with schedule of fees prescribed in the 3rd schedule to this Law. Any person or operator that contravenes this provision, commits an offence and is liable on conviction to a fine of **One Hundred Thousand Naira (₦100, 000.00)** or 1 year imprisonment or both.

Where the offender is a corporate body, every director of the company as listed in its records at the Corporate Affairs Commission, shall be guilty of the offence and liable on conviction to a term of imprisonment not less than 1 year without option of fine.

SECTION 100

1. State Government may appoint agents to collect all royalties accruable to the host communities involved in the mining or quarry activities and remit same to the said communities upon satisfactory identification of the projects to be executed.
2. Any person who embezzles or misappropriate the royalties accruable to the host community(ies) shall be guilty of

*State Government
Agents to Collect
Royalties*

an offence and liable on conviction to a fine of **One Million (₦1,000,000.00)** or 5 years imprisonment or both.

3. Any person or group who engages or authorizes any investor without the knowledge and/or consent of the State Government through the appropriate channels and procedures approved by the government, shall be guilty of an offence and liable on conviction to a fine of **One Million (₦1,000,000.00)**. Where the offender is a corporate body, it shall be liable to a fine of **Three Million (₦3,000,000.00) Naira**.

SECTION 101

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

*Penalty where
Offenders are Armed*

SECTION 102

Any person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to imprisonment for a term of two years or fine of One Hundred Thousand Naira (₦100,000.00) only or both.

*Connivance to
Contravene any
Provision of this Law*

SECTION 103

1. Any person who not being a Revenue Collector holds himself out as a Revenue Collector and attempts to collect or collects any revenue due to the State or a Local Government Council shall be guilty of an offence and be liable on conviction to a fine of Two Hundred Thousand Naira (₦200,000.00) or imprisonment for two (2) years or both and any amount collected by him shall be forfeited to the State Government or relevant Local Government Authority.
2. If for the purpose of obtaining admission to any building or other place of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other

*Impersonating a
Revenue Collector
Armed*

unlawful purpose, any person, not being an authorized officer, assumes the name or designation or impersonates the character of an authorized officer, he shall, in addition to any other punishment to which he may be liable, be liable on conviction to a fine of Fifty Thousand Naira (₦50,000.00) only or to imprisonment for a term of one(1) year.

SECTION 104

1. Any criminal proceedings for an offence under this Law shall be instituted by or with the consent of the Attorney-General of Ebonyi State. *Prosecution*
2. The Honourable Attorney-General or a Law Officer may appear for and/or represent the Service in his professional capacity in any proceedings in which the Internal Revenue Service is a party; Provided that the Legal Adviser of the Service shall not in such circumstances give evidence on behalf of the Internal Revenue Service.

SECTION 105

1. Any person who contravenes any provisions of this Law for which no specific penalty is provided, commits an offence and shall be liable on conviction to a fine of One Hundred Thousand Naira (₦100,000.00) only or imprisonment for a term not exceeding three (3) years or both. *Penalty*
2. Where an offence under this Law is committed by a body corporate or firm or other association of individuals:
 - a. every director, manager, secretary or other similar officer of the body corporate; or
 - b. every partner of the firm; or
 - c. every person concerned in the management of the association; or
 - d. every person purporting to act in any capacity as aforesaid, commits an offence and shall be liable to be proceeded against and punished for the offence in like manner as if he had himself committed the offence, unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

SECTION 106

1. Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns, assessment list and copies of such list relating to the profits or items of profits of any individual or Company, as secret and confidential. *Official Secrecy and Confidentiality*
2. Every person having possession of or control over any document, information, returns of assessment list or copies of such list relating to the income or profits or losses of any person, who at any time communicates or attempts to communicate such information or anything contained in such documents, returns, list or copies to any other person:
 - a. other than a person to whom he is authorized by the Executive Chairman to communicate it, or
 - b. otherwise than for the purpose of this Law or of any other enactment, commits an offence under this Law.
3. No person appointed or employed under this Law shall be required to produce any return, document or assessment, or to

divulge or communicate any information that comes into his possession in the performance of his duties except as may be necessary in order to institute a prosecution, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.

4. Where under any Law in force in respect of any Double Taxation Treaty with any country, provision is made for the allowance of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy the disclosure to the authorized officers of the Government of that country of such facts as may be necessary to enable the proper relief to be given in cases where such is claimed from tax in Nigeria or from income tax in that country.
5. Where an agreement or arrangement with any other country with respect to relief for double taxation of income or profits includes provisions for the exchange of information with that country for the purpose of implementing that relief or preventing avoidance of tax, the obligation as to secrecy imposed by this section shall not prevent the disclosure of such information to the authorized officers of the Government of such country.

SECTION 107

Anything done or required to be done by the Internal Revenue Service or the Service in pursuance of any of its powers or duties under this or any other Law may be signed under the hand of the Executive Chairman or an officer who has been authorized by the Service to so do.

*Signature of the
Chairman*

SECTION 108

1. Any public servant or civil servant who contravenes any section of this Law shall on conviction be dismissed from service and will not be entitle to any of his benefits
2. If any officer of the Internal Revenue Service whether of surcharge still or in its employment:
 - a. is or was responsible for any improper payment of money from the fund of the Internal Revenue Service or for any payment of such money which is not duly documented;
 - b. is or was responsible for any deficiency in, or for the destruction of, any money, securities, stores or other property of the Internal Revenue Service;

Imposition

- c. fails or has failed to keep proper accounts or records; or
 - d. has failed to make any payment, or is responsible for any delay in the payment of moneys for the Internal Revenue Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Internal Revenue Service; and if a satisfactory explanation is not furnished to the Internal Revenue Service within a period specified by the Service, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction, or failure to keep proper accounts or records, or failure to make payment, or delay in making payment, the Internal Revenue Service may surcharge the said officer such sum as it deems fit.
3. Any action taken under subsection (1) of this section shall be subject to the approval of the Service and when such approval is obtained, the Chairman shall notify the person surcharged under this section.

4. The Service may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made, the Service shall at once inform the Executive Chairman of such withdrawal.
5. The amount of any surcharge imposed under subsection (1) of this section and not withdrawn under subsection (3) of this section shall be a debt due to the Internal Revenue Service from the person against whom the surcharge is imposed and may be sued for and recovered in any court in any suit initiated by the Internal Revenue Service for its recovery and may also be recovered by deduction from the salary or other emoluments of the person surcharged if the Service so directs. required and such person whilst so co-opted shall have all the rights and privileges of a member except that he shall not be entitled to vote on any question.

SECTION 109

1. Subject to the provisions of this Law, the provisions of the Public Officers Protection Act shall apply in relation to any suit instituted against any member, officer or employee of the Internal Revenue Service. *Limitation of Suits Against the Internal Revenue Service*
2. No suit against the Executive Chairman or a member of the Service or any employee of the Internal Revenue Service for any act done in pursuance or execution of this Law or any other Law or enactment, or of any public duties or authority or in respect of any alleged neglect or default in the execution of this Law or any other Law or enactment, duties or authority, shall lie or be instituted in any court unless it is commenced:
 - a. within three months after the act, neglect or default complained of; or
 - b. in the case of a continuation of damage or injury, within six months next after the ceasing thereof;
3. No suit shall be commenced against the Executive Chairman or a member of the Service or any other officer or employee of the Internal Revenue service before the

expiration of a period of one month after written notice of the intention to commence the suit shall have been served on the Internal Revenue Service by the intending plaintiff or his agent.

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

SECTION 110

A notice, summons or other document required or authorized to be served on the Internal Revenue Service under the provisions of this Law or any other Law may be served by delivering it to the Executive Chairman or by sending it by registered post addressed to the Chairman at the principal office of the Internal Revenue Service.

Service of Documents

SECTION 111

1. In any action or suit against the Internal Revenue Service, no execution or attachment of process in the nature thereof shall be issued against the Internal Revenue Service unless not less than three months notice of the intention to execute or attached has been given to the Internal Revenue Service.
Restriction on Executive against Property of the Internal Revenue Service
2. Any sum of money which by the judgment of any court has been awarded against the Internal Revenue Service shall, subject to any direction given by the court, where no notice of appeal against the judgment has been given, be paid from the fund of the Internal Revenue Service.

SECTION 112

A member of the Service, the Executive Chairman or any officer or employee of the Internal Revenue Service shall be indemnified out of the assets of the Internal Revenue Service against any liability incurred by him in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as a Executive Chairman or member or officer or other employees of the Internal Revenue Service.
Indemnity

SECTION 113

1. Notwithstanding anything to the contrary in this Law, any Director, Employee, Staff or officer who immediately before the commencement of this Law held office in the Internal Revenue Service (including the State Internal Revenue Service refer to in this Law as the former Board) existing immediately before the commencement of this Law and who has been made an offer of employment by the Internal Revenue Service shall be deemed to have been transferred to the Internal Revenue Service established under this Law on terms and conditions not less than favourable than those obtaining immediately before the commencement of this Law and Service or employment in the former Board shall be deemed to be Service or employment in the Internal Revenue Service established under this Law for the purpose of pension.
2. Every Director, Employee, Staff or Officer transferred into the Internal Revenue Service by virtue of subsection 1 of this section shall notify the Internal Revenue Service established under this Law in writing within sixty days after the commencement of this Law or after he receives and offer of appointment from the

*Savings and
Transitional
Provisions Relating to
Staff or Employees*

- new Service (whichever is later) of his acceptance and any Director, Employee, Staff or Officer who fails to notify the Internal Revenue Service shall be deemed to have rejected the offer.
3. Any Director, Employee, Staff or Officer referred to in subsection 2 is deemed to be an employee of Internal Revenue Service established under this Law, beginning on the day this Law comes into force and ending on the expiry of the period of grace under subsection 2 or on the day of his written refusal and the Internal Revenue Service established under this law is deemed to be his employer for all purposes during that period.
 4. An employee who is not transferred or who refuses to transfer or a job offer made by the Service established under this Law, as specified in subsection 1 of this Law shall be transferred to the office of the Head of Service of the State for redeployment in the Civil Service within the time specified in subsection 2 of this section.

SECTION 114

1. There shall be vested in the Service all assets, funds, resources and other immovable property which immediately before the commencement of this Law were vested in the former Service existing immediately before the commencement of this Law. *Existing Property and Assets*
2. All rights, interests, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, or in Law or in equity apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the Service.
3. Any contract or instrument referred to in subsection (2) of this section shall be of the same force and effect as the Internal Revenue Service established under this Law and shall be enforceable as if, the Service established under this Law had been named therein or had been a party thereto.
4. The Service shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this Law, and all

other persons shall as from the commencement of this Law have the same rights, powers and remedies against the Service as they had against the former Board.

5. Any proceeding pending or existing immediately before the commencement of this Law against the former Board in respect of any rights, interests, obligations or liability of the former Board may be continued, or be commenced and the determination of a court of law, tribunal or other authority or person may be enforced by or against the Internal Revenue Service.
6. Any regulations, orders, bye-laws or notices made or issued or deemed to be made or issued by or for the purposes of the former Board existing immediately before the commencement of this Law shall be deemed to have been made or issued by or for the purposes of the Service and shall continue in force until revoked or amended; subject to such modifications as may be applicable to the Service established under this Law.

SECTION 115

1. As from the commencement of this Law, any disciplinary proceeding pending or existing against any employee of the State Government who has opted into the service of the former Board, shall be continued and completed by the Service established under this Law. *Continuation and Completion of Disciplinary Procedures*
2. An appeal or grievance already filed, but which has not been finally disposed of on the coming into force of this Law shall be dealt with and disposed of in accordance with the Civil Service Rules as if this Law had not come into force.

SECTION 116

1. The administration and control of all rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Internal Revenue Service established under this Law. *Transfer of Rights and Obligation*
2. The administration of any real property that were immediately before the coming into force of this Law under the administration or administrative responsibility of the former Board or its

- agencies or bodies for the purposes of that former Board are hereby transferred to the Internal Revenue Service established under this Law.
3. All orders, rules, regulations, decisions, directions, licenses, authorizations, certificates, consents, approvals, declarations, designations, permits, registrations, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Chairman of the former Board or any person under their control shall continue in force as if they were made, or issued by the Governor, the Internal Revenue Service established under this Law, the Executive Chairman or an employee of the Internal Revenue as the case may be, until they expire or are repealed, replaced, reassembled or altered.
 4. Every reference to the Governor, former Board, Executive Chairman or any person under their control in a document issued in the name of the Governor, former Board, Executive Chairman or employee of the former Board is to be read, unless the context otherwise requires, as a reference to the Governor, Service, Executive Chairman, or an employee of the Service established under this Law, as the case may be.

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

SECTION 117

1. Notwithstanding the provisions of this Law, the relevant provisions of all Laws to be administered by the Internal Revenue Service shall be read with such modifications as to bring them into conformity with the provisions of Personal Income Tax Act, 1993.
2. If the provisions of any other state law for the charging and collection of revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that other law shall to the extent of its inconsistency be void.

*Relevance of other
Laws P.I.T.A Cap P8
LFN 2004*

SECTION 118

The Ebonyi State Collection and Administration Law No. 008 of 2015, Ebonyi State Revenue Matters Law No. 011 (As Amended) of 2018 and Ebonyi State Revenue Matters Law No. 006 (As Amended) of 2019 are hereby repealed. *Repeal*

SECTION 119

The Purpose of this Law is to Establish Ebonyi State Internal Revenue Service, for the Collection and Administration of Revenue due to the Government of Ebonyi State and Local Government Councils in the State and for Other Purposes Connected Thereto. *Object and Purpose*

SCHEDULES

Section 34

FIRST SCHEDULE

Taxes, Levies, Fees, Charges and Rates (Administered and Collected by the Service) Order

Personal Income Tax

a. Direct Assessment (Self-Employed)

Payable annually on chargeable income (total income less allowable deductions) at the rates listed in the Sixth Schedule, Personal Income Tax Act 2004 as amended.

b. PAYE (Pay-As-You-Earn)

Payable by employers in respect of deductions from emoluments paid to employees at rates specified by the Service that are designed to ensure that the aggregate amount of such deductions during a year equates with the annual amount payable using the rates specified in (a) above – Section 81 of the Personal Income Tax Act 1993 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations refer.

1. Withholding Tax (Individuals Only)

a. Withholding Tax on Rents

Payable by organizations paying rent to individuals at the rate specified in Section 69 (2) of the Personal Income Tax Act 1993.

- b. Withholding Tax on Interest**
Payable by organizations paying interest to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.
- c. Withholding Tax on Royalties**
Payable by organizations paying royalties to individuals at the rate specified in Section 70 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.
- d. Withholding Tax on Dividends**
Payable by companies paying dividends to individuals at the rate specified in Section 71 (2) of the Personal Income Tax Act 1993, this being the final liability for personal income tax on that income.
- e. Withholding Tax on Director's Fees**
Payable by payers of director's fees at the rate specified in section 72 (2) of the Personal Income Tax Act 1993.
- f. Withholding Tax on Payments in Relation to Selected Activities, Services and Commissions on certain payments under the Personal Income Tax (Rate, etc. of Tax Deducted at Source (Withholding Tax) Regulations 1997.**
- 2. Capital Gains Tax (Individuals Only)**
Payable on individuals making chargeable gains (after allowable deductions) at the rate

specified in Section 2 (1) of the Capital Gains Tax Act 1967.

3. Stamp Duties on Instruments Executed by Individuals

Payable on selected instruments listed, and using the rates shown, in the Schedule to the Stamp Duties Act 1939.

NOTE: The rates for the above four revenue types are contained in the Federal Laws and Regulations noted above. If those Federal Laws and Regulations are amended, the authority for the service to collect such revenues under this Law will also be similarly amended.

4. Land Use Charge


A land based charge, payable on all real property situated in the State.

5. Late Registration

This means registration of a document of title after six (6) months of preparation calculate from the date on the document of title. Late registration attracts fee as outlined in the first schedule to this Law.

6. Presumptive Tax

There shall apply to taxable persons where for all practical purposes their income cannot be ascertained or records are not kept in such manner as would enable proper assessment of income.



EBONYI STATE CONSOLIDATED REVENUES FOR MINISTRIES, DEPARTMENTS AND AGENCIES														
S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION /RENEWAL PER ANNUM					PER MONTH (#)	PER ANNUM (#)
1	RESIDENTIAL CATEGORY													
a	Large detached duplex above 5 Rooms		1,500.00	N/A	1,000.00	500.00	5,000.00	NA	NA	NA		NA	2,916.67	35,000.00
b	Small detached duplex below 5 Rooms		1,000.00	N/A	1,000.00	500.00	5,000.00	NA	NA	NA		NA	2,416.67	29,000.00
c	Semi detached duplex		1,000.00	N/A	1,000.00	500.00	5,000.00	NA	NA	NA		NA	2,416.67	29,000.00
d	Detached Bungalow		1,000.00	N/A	1,000.00	500.00	3,000.00	NA	NA	NA		NA	2,250.00	27,000.00
e	Semi detached bungalow		1,000.00	N/A	1,000.00	500.00	3,000.00	NA	NA	NA		NA	2,250.00	27,000.00
f	3 bedroom Flat & above		1,000.00	N/A	500.00	500.00	3,000.00	NA	NA	NA		NA	1,750.00	21,000.00
g	2 Bedroom flat		500.00	N/A	400.00	500.00	3,000.00	NA	NA	NA		NA	1,150.00	13,800.00
h	1 Bedroom flat/self con		500.00	N/A	300.00	500.00	3,000.00	NA	NA	NA		NA	1,050.00	12,600.00
i	1 room		200.00	N/A	200.00	500.00	3,000.00	NA	NA	NA		NA	650.00	7,800.00
2	COMMERCIAL CATEGORY (BANKS)													
a	Branch offices including CBN	250,000.00	20,000.00	N/A	4,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	45,667.00	548,004.00

For mixed use, the rates are already captured by the nature of businesses allowed in the building. Also, all tenancy agreements shall attract a non-negotiable charge of 5% in favour of Govt.

Covered under registration, inspection and revalidation of building plans on ACTDB

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
b	Community Banks	100,000.00	10,000.00	N/A	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	22,750.00	273,000.00
c	Other Financial Offices	50,000.00	10,000.00	N/A	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	18,583.33	223,000.00
3	INSURANCE COMPANIES/OTHER FINANCE OFFICES														
a	Branch Office	50,000.00	5,000.00	N/A	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	13,583.33	163,000.00
4	HOTELS														
a	200 Rooms & Above	300,000.00	25,000.00	N/A	20,000.00	500.00	10,000.00		NA	NA	NA	NA	NA	95,833.33	1,150,000.00
b	100-199 Rooms	300,000.00	20,000.00	N/A	15,000.00	500.00	5,000.00	300,000.00	NA	NA	NA	NA	NA	77,083.33	925,000.00
c	50-99 Rooms	200,000.00	12,000.00	N/A	10,000.00	500.00	3,000.00	200,000.00	NA	NA	NA	NA	NA	48,916.66	587,000.00
d	30-49 Rooms	50,000.00	10,000.00	N/A	8,000.00	500.00	3,000.00	120,000.00	NA	NA	NA	NA	NA	30,750.00	369,000.00
e	10-29 Rooms	30,000.00	8,000.00	N/A	5,000.00	500.00	3,000.00	100,000.00	NA	NA	NA	NA	NA	22,416.66	269,000.00
f	1-9 Rooms	10,000.00	5,000.00	N/A	5,000.00	500.00	3,000.00	80,000.00	NA	NA	NA	NA	NA	13,250.00	159,000.00
5	RESTAURANTS														
a	20 seats & above with fast food	35,000.00	5,000.00	N/A	5,000.00	500.00	2,000.00	50,000.00	NA	NA	NA	NA	NA	17,250.00	207,000.00
b	20 seats & above without fast food	30,000.00	3,000.00	N/A	5,000.00	500.00	2,000.00	30,000.00	NA	NA	NA	NA	NA	13,166.67	158,000.00
c	10-19 seats & above with fast food	25,000.00	3,000.00	N/A	5,000.00	500.00	2,000.00	20,000.00	NA	NA	NA	NA	NA	11,916.67	143,000.00
d	10-19 seats & above without fast food	20,000.00	1,000.00	N/A	5,000.00	500.00	2,000.00	10,000.00	NA	NA	NA	NA	NA	8,666.67	104,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
f	1-9 seats & above without fast food	10,000.00	500.00	NA	5,000.00	500.00	2,000.00	5,000.00	NA	NA	NA	NA	NA	6,916.67	83,000.00
g	Bukataria:Canteen	5,000.00	500.00	NA	5,000.00	500.00	1,000.00	5,000.00	NA	NA	NA	NA	NA	6,416.67	77,000.00
6	BEER PARLOUR/ RECREATION FACILITIES														
a	Beer Parlour across the Board	60,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	10,000.00	NA	NA	NA	NA	NA	16,083.33	193,000.00
b	Gardens/Parks	72,000.00	5,000.00	NA	10,000.00	500.00	3,000.00	15,000.00	NA	NA	NA	NA	NA	22,500.00	270,000.00
7	EVENT PLACES														
a	With Catering Services	100,000.00	10,000.00	NA	25,000.00	500.00	5,000.00	25,000.00	NA	NA	NA	NA	NA	45,833.33	550,000.00
b	Without Catering	50,000.00	5,000.00	NA	15,000.00	500.00	3,000.00	20,000.00	NA	NA	NA	NA	NA	26,083.33	313,000.00
8	HOSPITALS/CLINICS/ PHARMACY SHOPS/LABS														
a	Government Hospitals above 100 beds	100,000.00	20,000.00	NA	10,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	38,750.00	465,000.00
b	Government Hospitals 50- 99 beds	80,000.00	10,000.00	NA	8,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	25,083.33	301,000.00
c	Government Hospitals 10- 49 beds	50,000.00	5,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	14,416.67	173,000.00
d	Government Hospital Centre	30,000.00	5,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
e	Private Hospitals above 50 beds	50,000.00	10,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	19,416.67	233,000.00
f	Private Hospitals 10-49 beds	30,000.00	5,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
g	Private Hospital 1-9 beds	20,000.00	2,000.00	NA	5,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	8,916.67	107,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY		ENVIRONMENT WASTE MGT FEE PER MONTH (#)	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	BUSINESS PREMISES PER ANNUM (#)													
h	Consulting Clinics with Pharmacy	50,000.00	50,000.00	2,000.00	N/A	5,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	11,416.67	137,000.00
i	Consulting Clinics without Pharmacy	30,000.00	30,000.00	5,000.00	N/A	4,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	11,750.00	141,000.00
j	Large Medical Laboratory	50,000.00	50,000.00	2,000.00	N/A	5,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	11,417.00	137,000.00
k	Medium Medical Laboratory	30,000.00	30,000.00	1,500.00	N/A	4,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	8,250.00	99,000.00
l	Small Medical Laboratory/Chemist	20,000.00	20,000.00	1,000.00	N/A	3,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	5,917.00	71,000.00
m	Large Pharmacy Shop	50,000.00	50,000.00	2,000.00	N/A	5,000.00	500.00	5000	N/A	NA	NA	NA	NA	NA	11,583.33	139,000.00
n	Medium/ Small Pharmacy Shop	25,000.00	25,000.00	1,500.00	N/A	4,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	7,834.00	94,000.00
o	Patent Medical Shop	20,000.00	20,000.00	1,000.00	N/A	4,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	6,917.00	83,000.00
p	Maternity Homes	20,000.00	20,000.00	1,000.00	N/A	5,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	7,916.67	95,000.00
9	GOVERNMENT ESTABLISHMENTS / SCHOOLS				N/A											
a	Government House	NA	NA	25,000.00	N/A	25,000.00	500.00	10,000.00	N/A	NA	NA	NA	NA	NA	50,833.33	610,000.00
b	State Government Ministries	NA	NA	20,000.00	N/A	5,000.00	500.00	5000	N/A	NA	NA	NA	NA	NA	25,417.00	305,000.00
c	Government parastatals	NA	NA	10,000.00	N/A	5,000.00	500.00	5000	N/A	NA	NA	NA	NA	NA	15,417.00	185,000.00
d	Universities	NA	NA	50,000.00	N/A	25,000.00	500.00	5000	N/A	NA	NA	NA	NA	NA	75,417.00	905,000.00
e	Polytechnics	NA	NA	30,000.00	N/A	20,000.00	500.00	5000	N/A	NA	NA	NA	NA	NA	50,417.00	605,000.00
f	College of Education	NA	NA	20,000.00	N/A	5,000.00	500.00	3000	N/A	NA	NA	NA	NA	NA	25,250.00	303,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
g	Federal Parastatals/Ministries	NA	10,000.00	NA	5,000.00	500.00	5000	NA	NA	NA	NA	NA	NA	15,417.00	185,000.00
h	Post Primary School	NA	5,000.00	NA	3,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	8,250.00	99,000.00
i	Primary	NA	3,000.00	NA	2,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	5,250.00	63,000.00
j	Nursery Schools	NA	2,000.00	NA	2,000.00	500.00	3000	NA	NA	NA	NA	NA	NA	4,250.00	51,000.00
10	STORES / SUPERMARKET / SALOONS														
a	Departmental Stores	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,584.00	175,000.00
b	Super Markets	30,000.00	5,000.00	NA	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00
c	Normal Provision Stores	25,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	5,334.00	64,000.00
d	Provision Stores with liquor on Licence	10,000.00	2,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	5,084.00	61,000.00
e	Kiosks	5,000.00	500.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,167.00	26,000.00
f	Saloon with 4 Driers and above	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
g	Saloon with 1-3 Driers	3,000.00	500.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,000.00	24,000.00
II	COMMERCIAL HOUSES														
a	Airline Offices	50,000.00	50,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	59,583.00	715,000.00
b	Transport Loading bay	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,583.00	175,000.00
c	Courier Service Company	50,000.00	2,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	9,416.00	11,300.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
d	Professional Service Offices	30,000.00	1,000.00	NA	4,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,750.00	93,000.00
e	Bakeries	30,000.00	20,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	27,916.00	335,000.00
f	Business Centre with over 8 equips	10,000.00	2,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	5,083.00	61,000.00
g	Business Centre with 4-7 equips.	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
h	Business Centre with 1-3 equips	2,000.00	1,000.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,417.00	29,000.00
i	Cyber Café	30,000.00	2,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	31,750.00	81,000.00
j	Printing Press (Big)	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	6,750.00	175,000.00
k	Printing Press (Medium)	30,000.00	2,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
l	Printing press (small)	20,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,917.00	59,000.00
m	Newspaper Publisher	50,000.00	10,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	19,584.00	235,000.00
n	Telecommunication/Inter net Providers	200,000.00	10,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	32,084.00	385,000.00
o	Communication agencies	50,000.00	5,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,417.00	149,000.00
p1	Electricals/Electronics shops (Large)	25,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,334.00	148,000.00
p2	Electricals/Electronics shops (Medium)	15,000.00	5,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	9,500.00	114,000.00
p3	Electricals/Electronics shops (Small)	10,000.00	5,000.00	NA	2000	500.00	3,000.00	NA	NA	NA	NA	NA	NA	8,084.00	97,000.00
q	Mechanized laundry shops	50,000.00	5,000.00	NA	20,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	29,417.00	353,000.00
r	Non- Mechanized Laundry shops	20,000.00	10,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	16,917.00	203,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
s	Travel Agencies	20,000.00	2,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	6,917.00	83,000.00
t	Building Material Shops	5,000.00	1,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,667.00	56,000.00
u	Boutique large	10,000.00	2,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	8,084.00	97,000.00
v	Boutique medium	8,000.00	1,500.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	5,417.00	65,000.00
w	Boutique small	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
x	Video Rental shop Large	10,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,084.00	49,000.00
y	Video Rental shop medium	5,000.00	500.00	NA	1,500.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
z	Video Rental shop Small	3,000.00	500.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,000.00	24,000.00
Za	Vulcanizers	3,000.00	200.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	1,700.00	20,400.00
Zb	Watch repairers	3,000.00	200.00	NA	500.00	500.00	NA	NA	NA	NA	NA	NA	NA	950.00	11,400.00
Zc	Shoe Menders	3,000.00	200.00	NA	500.00	500.00	NA	NA	NA	NA	NA	NA	NA	950.00	11,400.00
Zd	Tailoring above 6 Machines	5,000.00	1,000.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
Ze	Tailoring above 4-6 Machines	5,000.00	500.00	NA	500.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	1,667.00	20,000.00
Zf	Tailoring between 1-3 Machine	3,000.00	500.00	NA	500.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	1,500.00	18,000.00
12	VEHICLE DEALERS/WORKSHOPS														
a	New vehicle dealers with workshop	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	7,584.00	91,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
b	New vehicle dealers without workshop	30,000.00	3,000.00	NA	4,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	9,917.00	119,000.00
c	Used Vehicle with workshop	20,000.00	3,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	8,084.00	97,000.00
d	Used Vehicle without workshop	15,000.00	2,000.00	NA	2,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	5,667.00	68,000.00
e	Motor mechanic Workshop (complete)	50,000.00	2,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	11,584.00	139,000.00
f	Motor Mechanic workshop (sections)	30,000.00	1,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	6,917.00	83,000.00
g	Motor cycle mechanic workshop	5,000.00	1,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
h	Motor cycle assembling outfit	10,000.00	3,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	6,084.00	73,000.00
13	MANUFACTURING/ PRODUCTION OUTFITS														
a	Pharmaceuticals	100,000.00	5,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	23,750.00	285,000.00
b	Paints	50,000.00	5,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	9,584.00	355,000.00
c	Aluminium (profiles only)	30,000.00	3,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	15,917.00	191,000.00
c	Aluminium (complete)	50,000.00	10,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	34,584.00	415,000.00
f	Cable Electricals/ Electronics	50,000.00	2,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	26,584.00	319,000.00
g	Barbing Salon with more than 4 seats	5,000.00	500.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,167.00	50,000.00
h	Barber Shop less than 4 seats	3,000.00	200.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,800.00	33,600.00
i	Motor Manufacturing / assembly	100,000.00	25,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	38,750.00	465,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATIO N/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
j	Cement / asbestos	1,000,000.00	25,000.00	NA	200,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	308,750.00	3,705,000.00
k	Battery	50,000.00	10,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	34,584.00	415,000.00
l	Iron and Steel	500,000.00	10,000.00	NA	100,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	152,500.00	1,830,000.00
m1	Metal fabrication	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,584.00	175,000.00
m2	welders	5,000.00	5,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	8,667.00	104,000.00
n	Plastics / Polythene	50,000.00	10,000.00	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	84,584.00	415,000.00
o	Flour mills	50,000.00	15,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	29,584.00	355,000.00
p	Chemicals	50,000.00	10,000.00	NA	10,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	24,584.00	295,000.00
q	Textiles	50,000.00	10,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	19,417.00	233,000.00
r	Food Processing / Canning	30,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
s	Dairy Products	30,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
t	Pulp and Paper	20,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00
u	Vegetables / palm kernel oil	50,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	14,584.00	175,000.00
v	Dyes, ink , chalk and ball pen	20,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00
w	Candles and Wax	10,000.00	4,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	8,240.00	99,000.00
x	Furniture Manufacturing	20,000.00	3,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,917.00	95,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
y	Water in Bottles	20,000.00	3,000.00	NA	20,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	24,917.00	299,000.00
z	Water in Sachets	20,000.00		NA	20,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	26,917.00	323,000.00
za	Packaging	10,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	31,084.00	373,000.00
zb	Photographic processing	20,000.00	25,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,917.00	143,000.00
zc	Detergents/ soaps	10,000.00	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,084.00	133,000.00
zd	Asphalt/ Bitumen	100,000.00	10,000.00	NA	20,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	39,167.00	470,000.00
ze	Gas Companies	100,000.00	5,000.00	NA	10,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	24,167.00	290,000.00
zf	Glass Companies	100,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	18,750.00	225,000.00
zg	Marbles / Terrazzo processing industry	100,000.00	3,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	201,000.00	225,000.00
zh	Gari / Maize Processing Industry	10,000.00	3,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,084.00	85,000.00
14	FUEL STATIONS														
a	With 10 dispensing pumps	100,000.00	10,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	23,750.00	285,000.00
b	With 6-9 dispensing pumps	80,000.00	10,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	22,084.00	265,000.00
c	With 4-5 dispensing pumps	60,000.00	5,000.00	NA	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	15,417.00	185,000.00
d	With 1-3 dispensing pumps	50,000.00	5,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	12,583.00	151,000.00
e	Petrol and Allied	20,000.00	3,000.00	NA	1,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	6,083.00	73,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
													PER ANNUM (#)	PER MONTH (#)
15	FARM OUTPUTS													
a	Poultry more than 5000 birds	50,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	19,417.00	233,000.00
b	2000-4999	30,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	17,750.00	213,000.00
c	1000-1999	20,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	9,917.00	119,000.00
d	500-999	10,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	6,083.00	73,000.00
e	1-499	5,000.00	NA	1,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,667.00	44,000.00
f	Piggery more than 2000 pigs	20,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	16,917.00	203,000.00
g	1000-1999	30,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	12,750.00	153,000.00
h	1-499	20,000.00	NA	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,917.00	95,000.00
16	MARKETS/ BUILDING MATERIALS													
a	Lock up shops	5,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,167.00	38,000.00
b	Open Stores	5,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	3,167.00	38,000.00
c	Abattoir (large)	5,000.00	NA	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	8,667.00	104,000.00
d	Abattoirs (small)	3,000.00	NA	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,500.00	54,000.00
17	TIMBER /SAW MILL													
a	Large	50,000.00	NA	3,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	9,583.00	115,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT AGRIC. & NAT. RES.	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
b	Medium	30,000.00	1,500.00	N/A	2,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	6,417.00	77,000.00
c	Small	20,000.00	1,000.00	N/A	1,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	4,083.00	49,000.00
18	BLOCK INDUSTRIES														
a	Large	50,000.00	2,000.00	N/A	5,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	11,417.00	137,000.00
b	Medium	30,000.00	1,500.00	N/A	3,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	7,250.00	87,000.00
c	Small	20,000.00	1,000.00	N/A	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,917.00	59,000.00
19	RICE MILLS														
a	Modern Rice Mills	100,000.00	5,000.00	N/A	10,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	24,167.00	290,000.00
b	Medium (Distoners)	20,000.00	1,500.00	N/A	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	8,583.00	103,000.00
c	Small	10,000.00	1,000.00	N/A	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,083.00	49,000.00
20	MECHANIC/ WELDERS ETC														
a	Mechanic Village	5,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
b	Isolated Mechanic Village	5,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,667.00	32,000.00
c	Auto Electricians	3,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
d	Welding Workshop	3,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
e	Motor Spare Part Cluster	5,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,667.00	32,000.00

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		BUSINESS PREMISES PER ANNUM (#)	WASTE MGT FEE PER MONTH (#)		WATER BILLS PER MONTH (#)	PER DISH/PER MONTH (#)	FIRE SERVICE FEES PER ANNUM (#)	REGISTRATION N/RENEWAL PER ANNUM						PER MONTH (#)	PER ANNUM (#)
f	Mechanic Village (Motorcycle cluster)	3,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
g	Vulcanizer Shed	3,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
h	Welding or panel beating Workshop	3,000 per annum/per head	12,000 per annum/Head	N/A	1,000 per head/per month	500.00	3,000.00	NA	NA	NA	NA	NA	NA	2,500.00	30,000.00
21	MULTI-NATIONAL TRADING COMPANIES / MAJOR DISTRIBUTORS														
a	Large	100,000.00	5000 Per month	N/A	10,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	24,167.00	290,000.00
b	Medium	35,000.00	3000 Per month	N/A	5,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	11,333.00	136,000.00
c	Small	25,000.00	2000 Per month	N/A	2,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	6,333.00	76,000.00
22	TELECOM MASTS														
a	Effluent Discharge Fee (EDF)	NA	100,000 P.A	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	8,333.00	100,000.00
b	Environment Support Fee (ESF)	NA	100,000 P.A	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	8,333.00	100,000.00
c	Environmental Impact Assessment/EAR Monitoring Fee	NA	50,000 P.A	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	4,167.00	50,000.00
23	FUMIGATION SERVICE														
a	Bank	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
b	Hotel/ Guest Houses	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
c	Institutions	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
d	Offices/Homes	NA	25,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00

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														PER ANNUM (#)	PER ANNUM (#)
24	DEBRIS AND SOIL EXCAVATION LEVY														
a	Blocks of flats	NA	50,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
b	Duplex	NA	30,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	30,000.00	360,000.00
c	Bungalow	NA	20,000.00	NA	NA	500.00	NA	NA	NA	NA	NA	NA	NA	20,000.00	240,000.00
25	BOREHOLE APPROVAL / PERMIT CONTRACTORS														
a	Application Form	NA	25,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	25,000.00	300,000.00
b	Inspection Fee	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
c	Approval / Permit	NA	50,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
d	Annual Renewal Fee	100,000.00	100,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	108,333.00	1,300,000.00
26	ANIMAL POLLUTION FEES.														
a	Truck load Trailer	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
b	Truck load 911	NA	6,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	6,000.00	72,000.00
27	LOADING BAYS/ MOTOR PARKS														
a	Large	100,000.00	10,000.00	NA	NA	500.00	10,000.00	NA	NA	NA	NA	NA	NA	19,167.00	230,000.00
b	Medium	50,000.00	5,000.00	NA	NA	500.00	5,000.00	NA	NA	NA	NA	NA	NA	9,583.00	115,000.00
c	Small	20,000.00	3,000.00	NA	NA	500.00	3,000.00	NA	NA	NA	NA	NA	NA	4,917.00	59,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
32	REVENUE HEADS WITH CONSTRUCTION COMPANIES														
a	Large	250,000.00	50,000 P.A	NA	25,000.00	500.00	10,000.00	NA	NA	NA	NA	NA	NA	50,833.33	610,000.00
b	Medium	100,000.00	25,000 P.A	NA	20,000.00	500.00	5,000.00	NA	NA	NA	NA	NA	NA	30,833.00	370,000.00
c	Small	60,000.00	20,000 P.A	NA	10,000.00	500.00	3,000.00	NA	NA	NA	NA	NA	NA	16,917.00	203,000.00
33	ENVIRONMENTAL POLLUTION/POLITICA L BILL BOARD														
a	Presidential bill board	NA	1,000,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	1,000,000.00	12,000,000.00
b	Governorship bill board	NA	100,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	100,000.00	1,200,000.00
c	Senatorial bill board	NA	50,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
d	House of representative	NA	20,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	240,000.00
e	House of assembly	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
f	Chairman bill board	NA	10,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	120,000.00
g	Councillorship bill board	NA	5,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	5,000.00	60,000.00
34	BUSINESS BILLBOARD														
a	Mega	NA	100,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	100,000.00	1,200,000.00
b	Medium	NA	50,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	600,000.00
c	Small scale	NA	30,000.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	30,000.00	360,000.00

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
35	HAULAGE FEES:														
a	Yam Haulage fees Per MT	NA	N/A	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
b	Rice Haulage fees Per MT	NA	N/A	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
c	Haulage fees for Livestock and Fisheries Per Farm	NA	N/A	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
d	Miscellaneous Haulage Fee Per MT	NA	N/A	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
35b	INSPECTION FEES:														
a	Yam Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
b	Rice Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
c	Garri Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
d	Palm Kernel inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
e	Palm Oil Inspection fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
f	Miscellaneous produce Insp. Fees Per MT	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA		
g	Forest tree Insp. Fees Per Tree	NA	NA	400	NA	NA	NA	NA	NA	NA	NA	NA	NA		
h	Meat Inspection fees Per Animal	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
i	Animal movement permit fees Per Trailer	NA	NA	5000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
j	Animal disease Surveillance fees Per Animal	NA	NA	300	NA	NA	NA	NA	NA	NA	NA	NA	NA		
k	Fish pond Insp. Fees Per MT	NA	NA	1500	NA	NA	NA	NA	NA	NA	NA	NA	NA		

Dependent on the number of turn over

Dependent on the number of turn over

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
		BUSINESS PREMISES PER ANNUM (P)	WASTE MGT FEE PER MONTH (P)		WATER BILLS PER MONTH (P)	PER DISH/PER MONTH (P)	FIRE SERVICE FEES PER ANNUM (P)	REGISTRATION/RENEWAL PER ANNUM (P)					
l	Iboko Rice Mill Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
m	Ikwo Rice Mill Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
n	Oso Edda Rice Mill Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
o	Parboiling Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
p	Milling Per Ton	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
q	Livestock farm site inspection fees. Per farm	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
35c	REGISTRATION FEES												
a	Produce Merchant/Agro Processors Registration fee. Per Merchant	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
b	Butcher registration fees Per Butcher	NA	NA	2,500	NA	NA	NA	NA	NA	NA	NA	NA	NA
c	Dolmar engine Reg. fees Per Dolmar	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
d	Circular saw reg. fee Per saw	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
e	Miscellaneous Circular saw Per saw	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
f	Poultry farm Reg. fee Per farm	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA
g	Ply/Veneer, Particle Reg. fee Per Ply V	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
h	Pulp mill reg. fee Per mill	NA	NA	4000	NA	NA	NA	NA	NA	NA	NA	NA	NA
i	Bench Re-Saw and seasoning plant Per machine	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
j	Bench Re-Saw Mill Per Incl.	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA

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S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	CONSOLIDATED REVENUE EXCLUDING ICT	CONSOLIDATED REVENUE EXCLUDING ICT
k	Furniture Manufac. Industry	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
l	Per Dolmar	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
m	Reg. Plane Machine Per saw	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
n	Power Chain Saw Per Contractor	NA	NA	4000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
o	Timber Contractor Reg. fee	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
p	Per Hammer M./Hammer Per Carpenter	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
q	Carpenter tool reg. fee	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
r	Per Hammer Farm land allocation fee	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
s	Per Coop farmer Reg. of Cooperative farmers Per Coop.	NA	NA	4,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
t	Large/Medium or small scale mortal Planing machine Per machine	NA	NA	30,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
u	Veterinary School fees Per student/ annum	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA		
v	Vet Clinic fees Per case	NA	NA	200	NA	NA	NA	NA	NA	NA	NA	NA	NA		
w	Veterinary Health Certificate per Certificates	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
x	Anti Rabies Certificate Per Certificate	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
y	Fumigation/spraying (pest control service) Per Bungalow/Storey building	NA	NA	25,000	NA	NA	NA	NA	NA	NA	NA	NA	NA		
	Tender fees Per person	NA	NA		NA	NA	NA	NA	NA	NA	NA	NA	NA		

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on the number of turn over

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY BUSINESS PREMISES PER ANNUM (₦)	ENVIRONMENT WASTE MGT FEE PER MONTH (₦)	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES WATER BILLS PER MONTH (₦)	ICT PER DISH/PER MONTH (₦)	MIN. OF POWER FIRE SERVICE FEES PER ANNUM (₦)	CULTURE & TOURISM REGISTRATION/RENEWAL PER ANNUM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
z	Prophylactic treatment fees Per flock	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
za	Produce Merchant/Processors Registration	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
zb	Renewal fee Per Merchant	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zc	farmers' farmland allocation Fees per hectare	NA	NA	2,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zd	Forest Produce fees per person	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
ze	Consultancy, Service, Reg. of Agro. Dealers per dealer	NA	NA	5,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zf	Indigenous fruit trees per seedling	NA	NA	500	NA	NA	NA	NA	NA	NA	NA	NA	NA
zg	Agro processor fees per tree	NA	NA	10,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zh	Agro Sil/vi culture Per plot	NA	NA	1,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zi	Fish farm Registration per farm	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA
zj	Livestock Farm Reg per farm	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA
36	SALES												
A.	Ornamental Plants per plant	NA	NA	100	NA	NA	NA	NA	NA	NA	NA	NA	NA
B	Sale of table size fish per kg	NA	NA	850	NA	NA	NA	NA	NA	NA	NA	NA	NA
C.	Sale of Piglets per Piglet	NA	NA	3,500	NA	NA	NA	NA	NA	NA	NA	NA	NA
D.	Sale of fish seeds per kg	NA	NA	30	NA	NA	NA	NA	NA	NA	NA	NA	N
E.	Sale of Pork per kg	NA	NA	700	NA	NA	NA	NA	NA	NA	NA	NA	NA

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S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY BUSINESS PREMISES PER ANNUM [R]	ENVIRONMENT WASTE MGT FEE PER MONTH [R]	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES WATER BILLS PER MONTH [R]	ICT PER DISH/PER MONTH [R]	MIN. OF POWER FIRE SERVICE FEES PER ANNUM [R]	CULTURE & TOURISM REGISTRATIO N/RENEWAL PER ANNUM [R]	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
F	Broiler Production per kg	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA
G.	Layers per kg	NA	NA	800	NA	NA	NA	NA	NA	NA	NA	NA	NA
G.	Feed Mill per bag	NA	NA	2,500	NA	NA	NA	NA	NA	NA	NA	NA	NA
I.	Sale of fish/Livestock products per kg	NA	NA	1,000	NA	NA	NA	NA	NA	NA	NA	NA	NA
37	FINES												
A.	Forest offenses per Tree	NA	NA	3000	NA	NA	NA	NA	NA	NA	NA	NA	NA
B.	Fines on imported Livestock & Fish products per Truck	NA	NA	2000	NA	NA	NA	NA	NA	NA	NA	NA	NA
C.	Fines on use of obnoxious fishing gear e.g Gomalin per persons	NA	NA	1000	NA	NA	NA	NA	NA	NA	NA	NA	NA
38	LICENSES												
a	Forest Licenses per Tree	NA	NA	3000	NA	NA	NA	NA	NA	NA	NA	NA	NA
39	Search Fee (for confirmatin of Particulars of registered title deeds	NA	NA	NA	NA	NA	NA	NA	3,000.00	NA	NA	NA	NA
40	Preparation	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA
41	Caution Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA
41	Publication Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA
43	Approval Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA
44	Deposition of Survey Cloth Copy	NA	NA	NA	NA	NA	NA	NA	1,000.00	NA	NA	NA	NA
45	Charting Fee	NA	NA	NA	NA	NA	NA	NA	5,000.00	NA	NA	NA	NA
46	Survey Check	NA	NA	NA	NA	NA	NA	NA	1,000.00	NA	NA	NA	NA
47	Premium	NA	NA	NA	NA	NA	NA	NA	40,000.00/m ² or 40M/ Hectare	NA	NA	NA	NA

Dependent on the number of

Dependent on the number of

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48	Survey Fee (On Government Land allocation)	NA	NA	NA	NA	NA	NA	NA	100.00/m ² or 1,000,000.00 / Hectare	NA	NA	NA	NA		
49	NON-REFUNDABLE APPLICATION FEE														
A	Residential	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA	NA	NA	NA	NA	NA
B	Commercial	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA	NA	NA	NA	NA	NA
C	Industrial	NA	NA	NA	NA	NA	NA	NA	25,000.00	NA	NA	NA	NA	NA	NA
D	Religious / Non-profit	NA	NA	NA	NA	NA	NA	NA	15,000.00	NA	NA	NA	NA	NA	NA
E	Organisation Social Clubs etc	NA	NA	NA	NA	NA	NA	NA	15,000.00	NA	NA	NA	NA	NA	NA
F	Agricultural	NA	NA	NA	NA	NA	NA	NA	15,000.00	NA	NA	NA	NA	NA	NA
50	Computer Service Fee	NA	NA	NA	NA	NA	NA	NA	1,000.00	NA	NA	NA	NA	NA	NA
51	Approval Fee (For Telecommunications - Mast)	NA	NA	NA	NA	NA	NA	NA	500,000.00	NA	NA	NA	NA	NA	NA
52	HOUSING														
A	Duplex 5 Bedrooms	NA	NA	NA	NA	NA	NA	NA	15,000,000	NA	NA	NA	NA	NA	NA
B	Bungalow 4 Bedrooms	NA	NA	NA	NA	NA	NA	NA	7,000,000	NA	NA	NA	NA	NA	NA
C	3 Bedroom Flat	NA	NA	NA	NA	NA	NA	NA	6,500,000	NA	NA	NA	NA	NA	NA
D	2 Bedroom Flat	NA	NA	NA	NA	NA	NA	NA	3,500,000	NA	NA	NA	NA	NA	NA
E	1 Bedroom Flat	NA	NA	NA	NA	NA	NA	NA	1,500,000	NA	NA	NA	NA	NA	NA
53	Registration of Contracts														
a	N51,000.00 – N99,000.00	NA	NA	NA	NA	NA	NA	NA	NA	20,000	NA	NA	NA	NA	NA
b	N100,000.00 – N999,000.00	NA	NA	NA	NA	NA	NA	NA	NA	30,000	NA	NA	NA	NA	NA
c	N1M – N20M	NA	NA	NA	NA	NA	NA	NA	NA	50,000	NA	NA	NA	NA	NA
d	Over N20M	NA	NA	NA	NA	NA	NA	NA	NA	100,000	NA	NA	NA	NA	NA
54	Renewal of Contract Registration														
a	N51,000.00 – N99,000.00	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA	NA	NA	NA	NA
b	N100,000.00 – N999,000.00	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA	NA	NA	NA	NA
c	N1M – N20M	NA	NA	NA	NA	NA	NA	NA	NA	30,000.00	NA	NA	NA	NA	NA
d	Over N20M	NA	NA	NA	NA	NA	NA	NA	NA	50,000.00	NA	NA	NA	NA	NA

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY BUSINESS PREMISES PER ANNUM (N)	ENVIRONMENT WASTE MGT FEE PER MONTH (N)	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES WATER BILLS PER MONTH (N)	ICT PER DISH/PER MONTH (N)	MIN. OF POWER FIRE SERVICE REGISTRAR FEE PER ANNUM (N)	CULTURE & TOURISM RENEWAL PER ANNUM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO		
66	Tender Fees														
a	UP TO N50M	NA	NA	NA	NA	NA	NA	NA	NA	150,000	NA	NA	NA		
b	N50.1M TO N250M	NA	NA	NA	NA	NA	NA	NA	NA	225,000	NA	NA	NA		
c	N250.1M TO N500M	NA	NA	NA	NA	NA	NA	NA	NA	300,000	NA	NA	NA		
d	N500.1M TO N1.0BN	NA	NA	NA	NA	NA	NA	NA	NA	400,000	NA	NA	NA		
e	N1.0BN TO N2.0BN	NA	NA	NA	NA	NA	NA	NA	NA	500,000	NA	NA	NA		
f	ABOVE N2.0BN	NA	NA	NA	NA	NA	NA	NA	NA	750,000	NA	NA	NA		Depend on the number of turn over
67	Registration of private Health facilities	NA	NA	NA	NA	NA	NA	NA	NA	NA	1000.00	NA	NA		
a	Private Hospital in Abakaliki	NA	NA	NA	NA	NA	NA	NA	NA	NA	4000.00	NA	NA		
b	Private Hospital outside Abakaliki	NA	NA	NA	NA	NA	NA	NA	NA	NA	4000.00	NA	NA		
c	Private Maternity, Clinic or Laboratory	NA	NA	NA	NA	NA	NA	NA	NA	NA	4000.00	NA	NA		
68	Renewal of annual Licences														
a	Private Hospitals within Abakaliki	NA	NA	NA	NA	NA	NA	NA	NA	NA	3500.00	NA	NA		
b	Private Hospitals outside Abakaliki (Hospitals, Maternity, Lab., Clinic)	NA	NA	NA	NA	NA	NA	NA	NA	NA	3500.00	NA	NA		
c	Renewal of Licences for Patent Proprietary Medicine Vendors (PPMVs), and Pharmacy shops	NA	NA	NA	NA	NA	NA	NA	NA	NA	3500.00	NA	NA		
d	Fees for Hygiene/sanitation certificate for food establishment	NA	NA	NA	NA	NA	NA	NA	NA	NA	2000.00	NA	NA		
69	Registration of Private Health Training Institution														
a	Registration of Private Health Institution	NA	NA	NA	NA	NA	NA	NA	NA	NA	100000.00	NA	NA		
b	Annual Renewal	NA	NA	NA	NA	NA	NA	NA	NA	NA	20000.00	NA	NA		
70	School of Health Technology Tuition Fees	NA	NA	NA	NA	NA	NA	NA	NA	NA	10000.00	NA	NA		
71	State Hospital Management Board (SHMB)	NA	NA	NA	NA	NA	NA	NA	NA	NA	2M	NA	NA		
72	EBONYI BROADCASTING CORPORATION														
A	SPOT ANNOUNCEMENT	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	3000 (Per Minute)		

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i	One Floor	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA
ii	More than One Floor	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA
g	Registration of application for Temporary building or Structure	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	10,000.00	NA
h	Registration of application for Lock-up Shops/Stores	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	20,000.00	NA
i	Schools and other Public Uses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	30,000.00	NA
76	DEVELOPMENT RATE												
a	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40/M2	NA
b	Residential / Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50/M2	NA
c	Commercial / Hotels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#55/M2	NA
d	Schools/Public Use	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#55/M2	NA
e	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#60/M2	NA
f	Petrol Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#500/M2	NA
77	INSPECTION FEES (ACTDB)												
a	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA
b	Commercial/Hotels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#20/Cubic Metre	NA
c	Residential/Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#15/Cubic Metre	NA
d	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#25/Cubic Metre	NA
e	Petrol Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA
f	Alteration/Repairs/Extension												
	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#10/Cubic Metre	NA
	Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#20/Cubic Metre	NA
	Residential/Commercial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#25/Cubic Metre	NA
	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA
	Petrol Station	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40/Cubic Metre	NA
	Schools and other Public Uses	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#30/Cubic Metre	NA

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		MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO	
		WASTE MGT FEE PER MONTH (K)	WATER BILLS PER MONTH (K)	PER DISH/PER MONTH (K)	FIRE SERVICE FEES PER ANNUM (K)	REGISTRATIO N/RENEWAL PER ANNUM						
	COMMERCE & INDUSTRY	ENVIRONMENT	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES	ICT	MIN. OF POWER	CULTURE & TOURISM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
	BUSINESS PREMISES PER ANNUM (K)	WASTE MGT FEE PER MONTH (K)	MIN. OF AGRIC. & NAT. RES.	WATER BILLS PER MONTH (K)	PER DISH/PER MONTH (K)	FIRE SERVICE FEES PER ANNUM (K)	REGISTRATIO N/RENEWAL PER ANNUM					
78	FENCING PERMIT											
a	Residential											
i	Land of 465M ² or Less									#30,000	NA	
ii	Any Additional Plot									#15,000	NA	
b	Patrol Stations/Schools/Public Uses										NA	
i	Land of 465M ² or Less	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	NA	NA
ii	Any Additional Plot	NA	NA	NA	NA	NA	NA	NA	NA	#25,000	NA	NA
79	LAYOUT PLAN APPROVAL									#20,000 per Plot	NA	
80	INTERIM DEVELOPMENT PERMIT											
a	Residential	NA	NA	NA	NA	NA	NA	NA	NA	#30,000	NA	NA
b	Commercial/Hotels	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA	NA
c	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	#45,000	NA	NA
d	Petrol/Gas Station	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	NA	NA
81	STAGES OF WORKS (PEGGING) ACTDB											
a	Residential	NA	NA	NA	NA	NA	NA	NA	NA	#10,000	NA	NA
b	Residential/Commercial	NA	NA	NA	NA	NA	NA	NA	NA	#20,000	NA	NA
c	Petrol/Gas Station	NA	NA	NA	NA	NA	NA	NA	NA	#30,000	NA	NA
82	BUILDING COMPLETION CERTIFICATE (B.C.C)											
a	Residential	NA	NA	NA	NA	NA	NA	NA	NA	#20,000	NA	NA
b	Commercial/Hotels	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA	NA
c	Schools/Public Uses	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA	NA
d	Petrol/Gas Station	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	NA	NA
e	Schools/Public Uses	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA	NA
83	CERTIFIED TRUE COPY											
a	Residential	NA	NA	NA	NA	NA	NA	NA	NA	#30,000	NA	NA
b	Commercial	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA	NA
c	Petrol/Gas Station	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	NA	NA
84	DEMOLITION OF ILLEGAL STRUCTURE											
85	PENALTIES											

Demolition expenses to be borne by the contractor

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	COMMERCE & INDUSTRY BUSINESS PREMISES PER ANNUM (K)	ENVIRONMENT WASTE MGT FEE PER MONTH (K)	MIN. OF AGRIC. & NAT. RES.	WATER RESOURCES WATER BILLS PER MONTH (K)	ICT PER DISH/PER MONTH (K)	MIN. OF POWER FIRE SERVICE FEES PER ANNUM (K)	CULTURE & TOURISM REGISTRATION/RENEWAL PER AN NUM	MIN. OF LANDS, HOUSING & SURVEY	MIN. WORK & TRANSPORT	MIN. OF HEALTH	ACTDB	MIN. OF INFO
	Commencement of construction without grant of Building Permit/Interim Development Permit												
a													
i	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#40,000	NA
ii	Commercial/Industrial											#80,000	NA
iii	Petrol/Gas Station											#100,000	NA
iv	Churches											#50,000	NA
b	Implementation of unapproved layout												
i	Residential	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#200,000	
ii	Industrial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#100,000	
86	COMPLAINTS												
a	Access Blockage	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	
b	Blockages of Waterways	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	
c	Building under Power Line	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	
d	Encroachment on neighbour's Plot	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	#50,000	

Then the layout MUST be reviewed and approved accordingly

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	MIN. OF EDUCATION		MIN. OF FINANCE	MIN. OF LG	MIN. OF WOMEN AFFAIRS	MIN. OF YOUTHS & SPORTS	MIN. OF ECO. EMP.	OFFICE OF THE HOS	CONSOLIDATED REVENUE PER MONTH (KSh)	CONSOLIDATED REVENUE PER ANNUM (KSh)
		URBAN	RURAL								
15	Interest on Bank Deposit			Based on prevailing rate	NA	NA	NA	NA	NA	416,667	5,000,000
	OFFICE OF THE ACCOUNTANT GENERAL										
16	Education Levy			Based on prevailing rate	NA	NA	NA	NA	NA	25,000,000	300,000,000
17	Fee on Consultancy			Based on prevailing rate	NA	NA	NA	NA	NA	832,333.3	10,000,000.0
18	Stamp Duty on Contract			Based on prevailing rate	NA	NA	NA	NA	NA	4,166,666.7	50,000,000.0
19	Stamp Duty on Individual and Unincorporated Contracts			Based on prevailing rate	NA	NA	NA	NA	NA	416,666.7	5,000,000.0
20	Power of Attorney			5% of value of Instrument	NA	NA	NA	NA	NA	833,333.3	10,000,000.0
21	C of O			5% of value of Instrument	NA	NA	NA	NA	NA	1,666,666.7	20,000,000.0
	BOARD OF INTERNAL REVENUE										
22	Direct Assessment Tax (Current)				NA	NA	NA	NA	NA		
23	Direct Assessment Tax (Arrears/Late)				NA	NA	NA	NA	NA		
24	Pay As You Earn (PAYE) - State (Adjustment Voucher)				NA	NA	NA	NA	NA		
25	PAYEE Cash				NA	NA	NA	NA	NA		
26	Withholding Tax on Contractors			5% of contract	NA	NA	NA	NA	NA		
27	Withholding Tax on Dividends			10% of Value of Instrument	NA	NA	NA	NA	NA		
28	Withholding Tax on Bank Interests			10% of Value of Instrument	NA	NA	NA	NA	NA		
29	Withholding Tax on Royalties			10% of Value of Instrument	NA	NA	NA	NA	NA		

Dependent on the number of turn over

Dependent on the number of turn over

S/N	REVENUE HEADS WITH TYPE DESCRIPTION	MIN. OF EDUCATION		MIN. OF FINANCE	MIN. OF LG	MIN. OF WOMEN AFFAIRS	MIN. OF YOUTHS & SPORTS	MIN. OF ECO. EMP.	OFFICE OF THE HOS	
		URBAN	RURAL							
30	Withholding Tax on Directors Fees			10% of Value of Instrument	NA	NA	NA	NA	NA	
31	Development Levy			200.00	NA	NA	NA	NA	NA	
32	Pools Betting Tax				NA	NA	NA	NA	NA	
33	Security fees per 13 L.G.As.			NA	500,000	NA	NA	NA	6,500,000	78,000,000
34	Day Care Centres / Motherless Babes Home									
a.	Day Care Centres / Motherless Babes Home		NA	NA	NA	6000.00	NA	NA	10.000	120,000
b.	Day Care Centres / Motherless Babes Home		NA	NA	NA	100000.00	NA	NA	83,333	1,000,000
c.	Day Care Centres / Motherless Babes Home		NA	NA	NA	50000.00	NA	NA	4,166.67	50,000.00
35	RENEWALS									
a.	Non-Governmental Organizations (NGOs) /Associations		NA	NA	NA	2000.00	NA	NA	6,666.67	80,000.00
b.	Social Clubs		NA	NA	NA	3000.00	NA	NA	100,000.00	1,200,000
36	SOCIAL WELFARE FEES									
a.	Family Matters		NA	NA	NA	200.00	NA	NA	266.67	3,200
b.	Arbitration Services		NA	NA	NA	2000.00	NA	NA	2,500.00	30,000
c.	Annual Supervision of all Registered Organizations		NA	NA	NA	1500.00	NA	NA	50,000.00	600,000
37	REGISTRATION OF VOLUNTARY YOUTH ORGANIZATION		NA	NA	NA	NA	7000.00	NA	14,000.00	168,000
38	FACILITIES AT THE STATE NYSC ORIENTATION CAMP		NA	NA	NA	NA	16000.00	NA	32,000.00	384,000
39	RENT FOR LOCK-UP SHOPS		NA	NA	NA	NA	8500.00	NA	119,000.00	1,428,000
40	STADIUM HIRE		NA	NA	NA	NA	100000.00	NA	200,000.00	2,400,000
41	TEMPORARY STRUCTURES		NA	NA	NA	NA	8000.00	NA	120,000.00	1,440,000
42	MATCHGATE FEES		NA	NA	NA	NA	500.00	NA	15,000.00	180,000

ROAD TAXES						
1. PRIVATE VEHICLE						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration (₦)	Vehicle License (₦)	Cost of Vehicle Test	Amount
		(₦)	(₦)	(₦)	(₦)	(₦)
A	Above 3.00cc	12,500.00	6,250.00	3,125.00	1,250.00	23,125.00
B	Between 2.1 – 3.00cc	12,500.00	3,125.00	2,500.00	1,250.00	19,375.00
C	Vehicle up to 1.7cc – 2.00cc	12,500.00	3,125.00	1,875.00	1,250.00	18,750.00
D	Other Vehicle 1.2cc – 1.6cc	12,500.00	3,125.00	1,250.00	1,250.00	18,125.00
2. OUT OF SERIES NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount
		(₦)	(₦)	(₦)	(₦)	(₦)
A	3.00cc	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00
B	2.00cc	40,000.00	6,250.00	1,875.00	1,250.00	49,375.00
C	1.00cc	40,000.00	3,125.00	1,875.00	1,250.00	46,250.00
3. FANCY NUMBER PLATES						
Category	Capacity of Vehicle	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount
		(₦)	(₦)	(₦)	(₦)	(₦)
A	Above 3.00cc	80,000.00	6,250.00	3,125.00	1,250.00	90,625.00
B	Between 2.1 – 3.00cc	80,000.00	3,125.00	2,500.00	1,250.00	86,875.00
C	Vehicle up to 1.7cc – 2.00cc	80,000.00	3,125.00	1,875.00	1,250.00	86,250.00
D	Other Vehicle 1.2cc – 1.6cc	80,000.00	3,125.00	1,250.00	1,250.00	85,625.00

7. GOVERNMENT/OFFICIAL NUMBER PLATES						
Category	Cost of Plate Number	Vehicle Registration	Vehicle License (₦)	Cost of Vehicle Test	Amount	
	(₦)	(₦)	(₦)	(₦)	(₦)	
A	15,000.00	6,250.00	3,125.00	1,250.00	25,625.00	
B	15,000.00	6,250.00	2,500.00	1,250.00	25,000.00	
Bus	15,000.00	6,250.00	2,500.00	1,250.00	25,000.00	
Motorcycle	4,000.00	1,250.00	1,250.00	NIL	6,500.00	
8. GOVERNMENT FANCY NUMBER PLATES						
Category	Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount	
	(₦)	(₦)	(₦)	(₦)	(₦)	
Bus	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00	
Car A	40,000.00	6,250.00	3,125.00	1,250.00	50,625.00	
Car B	40,000.00	6,250.00	2,500.00	1,250.00	50,000.00	
9. MOTORCYCLE						
Category	Cost of Plate Number	Vehicle Registration	Vehicle License	Amount		
	(₦)	(₦)	(₦)	(₦)		
Private/Commercial	2,500.00	1,250.00	1,250.00	5,000.00		
10. MOTOR DEALERS NUMBER PLATES						
Cost of Plate Number	Vehicle Registration	Vehicle License	Cost of Vehicle Test	Amount		
(₦)	(₦)	(₦)	(₦)	(₦)		
30,000	5,000.00	5,000.00	2,500.00	42,500.00		

11. REPLACEMENT OF MISSING NUMBER PLATES							
		Category	Cost of Replacement of Plate Number				
			(₦)				
	A	Fancy	80,000.00				
	B	Out-of-Series	40,000.00				
	C	Private	12,500.00				
	D	Commercial	12,500.00				
	E	Motorcycle	2,500.00				
12. CHANGE OF OWNERSHIP							
	Type of Vehicle	Amount					
		(₦)					
	Motor Vehicle	2,500.00					
	Motorcycle	625					
13. DRIVER'S LICENCES							
	Type of Vehicle	Duration	Amount				
			(₦)				
	Motor Vehicle	5 years	10,450.00				
	Motor Vehicle	3 years	6,350.00				
	Motorcycle	3 years	3,000.00				
	Learner's Permit	3 months	250				

14. ROADSIDE PARKING FEES							
		Urban	Semi-Urban	Rural			
		(₦)	(₦)	(₦)			
	1 st Hour	50	20	Free			
	2 – 4 Hours	100	50	20			
	More than 4 Hours	200	100	50			
TRANSPORT SECTOR							
	15	Heavy Duty Vehicle Permit (Loading and Offloading)					
	a	Trailer	1,000				
	b	Lorry	500				
	c	608 Buses	500				
	16	Daily Road Tax on Commercial Vehicles:					
	a	Trailer	1,000				
	b	Lorry	500				
	c	Tipper	500				
	d	Buses	100				
	e	Okada	50				
	f	Tricycle (Keke)	100				
	17	Riders Permit					
	a	Registration					

TRANSPORT SECTOR

	I.	Okada	3,500				
	ii	Tricycle (Keke)	3,500				
	b	Renewal					
	i	Okada	3,000				
	ii	Tricycle (Keke)	3,000				
	18	Passenger Manifest Scheme					
	a	Within the state	20				
	b	Within south East	50				
	c	Outside South East	100				
	19	Registration of Private Parks	250,000				
	20	Renewal of Private Parks	100,000				
	21	Taskforce/Obstruction Fee	30,000				
	22	Driving Test Fee/Vehicle/Road Examination Test	1,000				
	23	Earnings from Parks					
	a	Ochu-Udo Parks	200,000				
	b	Chris Nwankwo Parks	130,000				

TRANSPORT SECTOR

	24	Consolidated Annual Operational permit) for all categories of Vehicles:					
	a	Trailer	15,000				
	b	Lorry	10,000				
	c	Tipper	10,000				
	d	Pick-up	7,000				
	e	Buses	5,000				
	f	Tricycle (KEKE NAPEP)	1,000				
	g	Motorcycle	500				
	h	Short Truck	5,000				
	i	Towing Vans	7,000				

TRAFFIC OFFENCES AND PENALTIES

	VIOLATION	CODE	PENALTY		
			Point	Fine (₦)	Additional
	License Conditions (General)				
1	Driving without a Driver's License	LGC-01	2	2,000.00	Impound vehicle
2	Driving of any vehicle by person under 18	LGC-02	2	5,000.00	Impound vehicle
3	Learner driving without Learner's Permit	LGC-03	2	5,000.00	Dislodge driver
4	Learner driving on major highway	LGC-04	3	5,000.00	Dislodge driver
5	Learner driving and unaccompanied by a licensed driver	LGC-05	3	5,000.00	Impound vehicle
6	Driving an unlicensed vehicle	LGC-06	3	5,000.00	Impound vehicle
7	Driving with fake number plates	LGC-07	4	50,000.00	Impound vehicle
8	Driving a vehicle with unauthorized or defective reflective number plates	LGC-08	2	10,000.00	Impound vehicle
	License Conditions (Commercial)				
9	Not painting a commercial vehicle in approved colours	LCC-01	4	30,000.00	Enforce painting
10	Violation of route by commercial vehicles	LCC-02	2	20,000.00	
11	Non-display of route and route number on vehicle	LCC-03	2	10,000.00	
	Traffic Signs and Markings				
12	Disobeying traffic signs	TSM-01	1	5,000.00	
13	Disobeying traffic lights	TSM-02	4	5,000.00	
14	Parking on yellow line on any public highway	TSM-03	2	5,000.00	
15	Vehicle crossing double yellow line	TSM-04	3	5,000.00	
16	Staying within the yellow junction box (off-side rule)	TSM-05	2	5,000.00	
17	Failure to yield to right of way of pedestrians at a Zebra Crossing	TSM-06	4	5,000.00	

TRAFFIC OFFENCES AND PENALTIES

		VIOLATION	CODE	PENALTY		
				Point	Fine (₦)	Additional
18		Failure to give way to traffic on the left as a roundabout	TSM-07	2	5,000.00	
		Vehicle Defect				
19		Driving motorcycles/3-wheelers with non-functional lamps	VDF-01	1	5,000.00	Effect repairs
20		Driving private motor vehicles with non-functional lamps	VDF-02		5,000.00	Effect repairs
21		Driving commercial vehicles with non-functional lamps	VDF-03		10,000.00	Effect repairs
22		Driving trailers, tankers and tippers with non-functional lamps	VDF-04		50,000.00	Effect repairs
		Alcohol and Drugs				
23		Driving under the influence of alcohol and/or drugs	ALD-01		10,000.00	Impound vehicle
24		Smoking while driving	ALD-02		10,000.00	
		Motorcycle Riders				
25		Riding of motorcycle without crash helmet for rider	MCL-01	1	2,000.00	Impound vehicle
26		Riding a motorcycle without a driving permit	MCL-02	2	2,000.00	Impound vehicle
27		Riding a motorcycle against traffic through road median	MCL-03	4	5,000.00	Impound vehicle
28		Conveying more than one passenger at any given time (where the carrying of passenger is allowed)	MCL-04	3	2,000.00	Dislodge extra
29		Installation of musical gadgets on a motorcycle	MCL-05	3	2,000.00	Impound the set
30		Alteration of manufacturer's specification on motorcycle (e.g. handlebar/seat/horn/leg rest etc)	MCL-05	3	2,000.00	
31		Motorcyclist resisting arrest	MCL-06	4	5,000.00	
		Speed Violation				
32		Exceeding prescribed speed limit	SPV-01	2	5,000.00	

TRAFFIC OFFENCES AND PENALTIES

		VIOLATION	CODE	PENALTY		
				Point	Fine (₦)	Additional
33		Tailing an emergency vehicle	SPV-01	2	2,000.00	
34		Failure of slow moving vehicle to keep to the right lane	SPV-02	2	2,000.00	
		Miscellaneous Traffic Fines				
35		Assault on a Traffic Officer	MTF-01	4	10,000.00	Prosecute in Court
36		Driving in a direction prohibited by the Road Traffic Law	MTF-02	4	10,000.00	Prosecute in Court
37		Illegal U-turns	MTF-03	2	5,000.00	
38		Wrong overtaking of other vehicles	MTF-04	2	5,000.00	
39		Driving on the highway/walkway or kerbs	MTF-06	4	5,000.00	Move away
40		Parking on the highway/walkway or kerbs	MTF-07	2	5,000.00	Move away
41		Overloading of a commercial vehicle or trailer	MTF-08	2	10,000.00	
42		Parking or stopping to pick passengers by a commercial vehicle other than at designated bus stop	MTF-06	2	10,000.00	Driver Training
43		Bullion vehicle driving in a direction prohibited by the Road Traffic Law	MTF-09	4	100,000.00	Impound vehicle
44		Abandoned vehicle on highway	MTF-10	4	5,000.00	Impound vehicle
45		Causing obstruction on highway	MTF-11	3	5,000.00	Impound vehicle
46		Commuter hanging on tailboard of moving vehicle	MTF-12	3	5,000.00	Dislodge
47		Driving vehicles with doors left open	MTF-13	2	2,000.00	
48		Making or receiving phone calls while driving	MTF-14	2	5,000.00	Prosecute in court
49		Driving without a strapped seat belt for both driver and front seat passengers	MTF-15	1	1,000.00	Strap on seat belt

TRAFFIC OFFENCES AND PENALTIES

		VIOLATION	CODE	PENALTY		
				Point	Fine (₦)	Additional
	50	Failure to display reflective warning triangle				
	51	Motorist resisting arrest	MTF-17	4	5,000.00	Storage and Custody Charges
		Storage and Custody Charges				
	1	Storage charges for impounded cars, jeeps and mini buses per day			10,000.00	
	2	Storage charges for impounded motorcycles and 3-wheelers per day			1,000.00	
	3	Storage charges for all other impounded vehicles			10,000.00	
	4	Towing an impounded car, jeep and mini-buses			5,000.00	
	5	Towing a trailer or tanker (empty)			20,000.00	
		Violation				
	6	Towing a trailer or tanker (loaded)			50,000.00	
	7	Towing tippers and lorries			50,000.00	
	8	Towing high capacity buses			20,00.00	or negotiable
	9	Hire of heavy duty recovery equipment				At hire cost

EBONYI STATE JUDICIARY APPROVED FEES

1. CIVIL SUMMONS	APPROVED FEES					
Fees payable on Civil Summons area as follows:-						
(A) For the recovery of specified sum:						
(a) 100,001.....250,000.0	N1000					
(b) 250,001.....500,000.0	N3000					
(c) 500,001.....1,000,000.	N3500					
(d) 1,000,001.....5,000,00	N7500					
(e) Above.....5,000,000	N10,000					
(B) For the recovery of an unspecified sum:						
(a) Each Declaration	N3,000					
(b) Each Order	N200					
(c) Maximum Fees	N3,000					
For an account to be taken and payment of the sum found						
(a) INITIAL FEE	N1,000					
(b) SECOND fee payable before setting down for judgment per 1,000 or part thereof found due in excess of 2,000	N3,000 N100 per N100,000 N3,000					
(c) Maximum to the fee	N3,000					
2. SUMMONS FOR POSSESSION						
(a) For possession of property as between landlord and tenant	N2,000					
(b) For possession of property other than as between Landlord and tenant	N3,000					
3. DECLARATION OF TITLE						
(a) Declaration affecting land	N1,500					
(b) For other relief of assistance e.g specific	N5,000					
4. PLEADINGS						
(a) Filing of Statement of Claim	N200					

EBONYI STATE JUDICIARY APPROVED FEES

(b) Filing of Statement of	N200					
(c) Filing Terms of settlement per signatory	N500					
5. ADMINISTRATION SUMMONS	APPROVED FEE					
For the administration of property of a deceased person where there is no dispute regarding succession or distribution						
(a) Where the gross value of the property is 1,000.00- 100,000.00	N200					
(b) Where the gross value of the property is 100,001- 250,000.00	N500					
(c) Where the gross value of the property is 250,001- 500,000.00	N1,000					
(d) Where the gross value of the property is 500,001- 1 Million	N200					
(e) Above 1 million or not specified	N3,000					

EBONYI STATE JUDICIARY APPROVED FEES

6. For the administration of the property of person of unsound mind..... same as under item 5.						
For the administration of a question relating to the distribution or succession to the property of a deceased person to a trust whether the person who created the same be dead or alive.						
(a) Where the gross value of the property of the deceased or the property under trust does not exceed 100,000.00	N2,500					
(b) Where it exceeds 100,000.00 plus 50.00 per 1000.00 or part thereof up to a maximum of 500,000.00	N5,000					
(c) Where no gross value can	-					
7. SERVICE AND MILEAGE						
For service of process on one person, the mileage is generally assessed thus:						
(a) Service (per party)	-					
(b) Mileage (per kilometer)	-					
8. MATRIMONIAL CAUSES						
There are numbered serially "HD/.....and WD/"HD" means "Husband's Divorce "WD means Wife's Divorcee) when the petition is to be filed.						
(a) Petition.....	N 3,000					

EBONYI STATE JUDICIARY APPROVED FEES

(b) Citation (if one person is named)	N 200					
(c) For each other person(s) cited	N 200					
(d) Filing the Marriage Certificate.....	N 200					
(e) Filing Affidavit	N 200					
(f) Oath.....	N 200					
(g) Service (on each respondent)	N 500					
9. REGISTRAR'S DIRECTIONS FOR TRIAL						
(a) Setting down for Hearing	-					
(b) Sealing the Directions	-					
(c) Searching fee	-					
10. DECREE NISI TO BE MADE ABSOLUTE						
(a) Application	N1000					
(b) Sealing the Decree Absolute	N500					
(c) Searching	N200					
(d) Copy of the Decree Absolute	-					
11. LEGITIMACY CASES						
(a) For the Petition	N500					
(b) For a sealed decree or copy thereof	N1000					

EBONYI STATE JUDICIARY APPROVED FEES

12. NIGERIA REGISTER OF JUDGMENT						
These are numbered N.R.J /...../7						
(a) Registration of the Certificate	N1,000					
(b) Oath per Deponent	N1,000					
(c) Filing affidavit	N500					
13. ELECTION PETITIONS						
(a) On filing petition against L.G.C. (Result)	-					
(b) On filing petition against parliamentary results	-					
(c) Hearing deposit	-					
(d) Oath and filing	-					
(e) Service and mileage	-					
NOTE: Seven copies of the petition must be obtained from the petitioner						
14. APPEALS						
(a) On filing a Notice of Appeal to Court of Appeal	N 5,000					
(b) On filing Notice of Motion for Leave to appeal to Court of Appeal	N 1,000					

EBONYI STATE JUDICIARY APPROVED FEES

(c) On filing a Notice of Appeal to Court of Appeal Leave having been obtained or granted	N 1,000					
(d) On filing a Notice of Appeal against above Order	N 1,000					
(e) On filing a Notice of Appeal of intention to contend that the decision of the Court below be varied or affirmed	N 500					
(f) On filing Bond for costs on Appeal.....	N 200					
(g) Justification (per Surety).....	N 100					
(h) On filing attestation (per signature).....	N 100					
(i) On filing amended or additional Notice of Appeal from a Magistrates' Court	N 1,000					
(j) On filing a Notice of Appeal from the Land Registry.....	N 1,000					
(k) On filing a Notice of Appeal from the Valuation Court.....	N 1,000					
(l) On filing a Notice of Appeal from the Valuation Court.....	N 1,000					
(m) Settlement of Records	N 1,000					

EBONYI STATE JUDICIARY APPROVED FEES

(n) Appeal Registration certificate	N 1,000					
NOTE: Fees for "service and mileage" as stipulated in Item 7 must be included in each of the above cases except in the entry of Bond for cost on Appeal						
15. GENERAL						
(a) Application to conduct a search	N 300					
(b) Swearing of Affidavit/Declaration	N 200					
(c) Marking any paper annexed to an affidavit/declaration as exhibit	N 100					
(d) Defendant(s) setting up a counter claim	N 200					
(e) Reply to counter-claim	N 200					
(f) To inspect or produce for inspection documents referred to in pleading notice in lieu of pleading or affidavit pursuant to notice Order – Order 26, rr. 1 & 5	N 200					
(g) Notice of preliminary objection	N 200					
(h) To obtain consent of next friend to sue in his name or of a guardian ad litem to act	N 200					

EBONYI STATE JUDICIARY APPROVED FEES

B. FEES PAYABLE IN CIVIL APPEALS FROM THE MAGISTRATES COURTS						
Magistrate's Court Law on filing a notice of appeal: the same fee as is chargeable on the summons on commencement of the suit to which the application or appeal relates.						
In respect of any other matter or service the following fees shall be paid:						
(a) Where the matter or services is to be done or rendered in the Magistrate's Court, the same fees as would be payable if the case were still pending before that court	-					
(b) Where the matter or service is to be done or rendered in the High Court, the same fees as are payable in a case pending before the court, subject to this qualification, namely that where various fees are provided for the same matter or service, the lowest rate shall be charged.	-					

EBONYI STATE JUDICIARY APPROVED FEES

PART II. ALLOWANCE TO WITNESSES						
Professional men, recognized traditional Rulers, Pilots, mercantile agents, bank managers, surveyors, and any officer in the public service whose net income is not less than 500.00, 100,000 per year per day						
Merchants, captains of ships mercantile assistants, and any officer in the public service whose income is 50,000 or more 350 but less than 100,000.... Per day						
Auctioneers, master tradesmen, clerks and the like 250.00 per day						
Officers in the public service whose income is less than 250.00, 50,000 a year. Per day						
Any other person whose annual income is below 520.00, 50,000 per year, per day						
A married woman who is not gainfully employed shall be paid fifty percent of the allowance that would be payable to her husband as specified below:-						
(a) Transport allowance per kilometer for use of private car	N50					

EBONYI STATE JUDICIARY APPROVED FEES

(b) Transport allowance per kilometer for use of private motorcycle	N40					
Note: The travelling expenses of witnesses shall be allowed according to the sums reasonably and actually paid.						
No allowance is payable personally to an officer of the public service who is summoned as a witness by the State or by any Department of the Government						
Allowances payable to an officer in the public service shall be paid into revenue unless otherwise ordered						
16. MISCELLANEOUS						
All matters classified under the above heading are motions, originating summonses	-					
These are numbered M/...../S.						
17. MOTIONS						
The fee payable on a motion supported by an affidavit with one deponent is 350.00 per exhibit broken down thus:						
(a) Motion	N 200					

EBONYI STATE JUDICIARY APPROVED FEES

(b) Oath	N500					
(c) Sealing Order	N 200					
(d) Exhibit (if any) per exhibit	N 50					
(e) Files	N100					
(f) Add	N 200					
(g) Km	N50					
(h) Service	N 50					
18. Originating Summons						
(a) Originating Summons.....	N1000					
(b) If for the enforcement of Fundamental Human Rights	N500					
(c) Sealing Order	N 200					
(d) Oath	N500					
(e) Filing.....	N100					
.....						
(f) Exhibit (if any) Service and mileage according to number of parties	N100					
19. Originating Summons based on title	N 2000					
20. FILING						
On an application for writ of Habeas Corpus	N 1000					
On filing any other application						
(a) If alone	N 100					

EBONYI STATE JUDICIARY APPROVED FEES

(b) If accompanied by other papers	N 200					
(c) On filing any Affidavit (counter of Claim or Statement of Defence)	N 100					
(d) On justification of surety	N 250					
(e) Attestation to signature of an instrument not otherwise provided for 50.00	N 250					
On filing any affidavit to be sworn to by one deponent	-					
21. WARRANTS						
(a) For the issue of a Warrant to detain an absconding debtor/defendant or a Writ of Habeas Corpus	N 300					
(b) Execution	N 1,000					
22. SEARCHING ARCHIVES						
For searching archives for each period of 12 month or part thereof	N 2000					
23. DRAWING UP OF ORDER						
(a) For the drawing up of any Order or judgment (Where Sealed copy of same is required)	N 500					
(b) Cost of folio	N 100					
24. COPIES OF JUDGMENTS, ORDERS, PROCEEDING E.T.C						

EBONYI STATE JUDICIARY APPROVED FEES

(a) CTC'S	N 100					
(b) Per folio	N 50					
25. SUBPOENAS						
(a) For every subpoena (Civil or Criminal)	N 200					
(b) Service and mileage must be charged in accordance with item 6 supra	N 200					
26. APPEARANCE						
(a) Entering appearance including requisition	N 200					
27. PRODUCTION WARRANT						
(a) On issue of a warrant to prisoner to give evidence	N 200					
(b) Execution mileage – as in 6 supra	N 200					
28. SWEARING TO AFFIDAVIT OR DECLARATION	NEW APPROVED FEES					
(a) For each deponent or declarant making paper annexed to an affidavit or	N 200					
(b) Declaration (Exhibit)	N 200					
29. LETTER OF REQUEST						
(a) For sealing a letter of request filing	N 200					
(b) Filing	N 200					

EBONYI STATE JUDICIARY APPROVED FEES

30. PETITION						
On every petition to the Chief Judge (not being an application otherwise provided for) unless waived by a judge or the Chief Registrar	N 1,000					
31. ATTACHMENT						
(a) Writ of attachment	N 1,000					
(b) Storage of goods per day	N 100					
(c) Storage of vehicle per day	N 200					
(d) Inter-pleader	N 300					
32. Where the amount of the judgment debt or the value of the property to be recovered or the sum of such amount and value						
(a) Does not exceed 25,000.00	-					
(b) Exceeds 25,000 but not 100,000	-					
(c) Exceeds 100,000.00 but not 250,000.00	-					
(d) Exceeds 250,000.00	N 250					
(e) Mileage – as in item 6	As in item 6					
For a Warrant for possession of premises	N1,000					
(a) Where the annual rental value						
(1) Does not exceed 250,000.00 – 500,000.00	N 3,000					
(2) Exceeds 500,000.00	N 5,000					
(3) Mileage	As in item 6					

EBONYI STATE JUDICIARY APPROVED FEES

33. JUDGMENT SUMMONS AND GARNISHEE ORDER						
Where the judgment debt or the amount to be garnished						
(i) does not exceed 100,000.00	N500					
(ii) exceeds 100,000.00 but not more than 500,000.00	N1000					
(iii) exceeds 500,000 Where the judgment debt or the amount to be garnished	N1,500					
34. WARRANT OF COMMITTAL/NOTICE TO SHOW CAUSE						
(a) On the issue of every Order or Warrant of Committal	N 200					
i. Arrest/Detention of a judgment debtor	N 500					
ii. For every personal arrest	N 1,000					
For every arrest of a ship Execution	N500					
(b) For the issue of the notice to show cause for disobedience of an Order or Court (form 48)	N 200					
(i) Summons under Form 49	N200					
(ii) Service and Mileage	N 200					
35. MARRIAGE STATUTORY						
(a) Administration fees	N 10,000					
(b) Marriage Fees	N 20,000					
(c) Special Marriage	N 35,000					
(d) Ordinary Marriage	N 21,000					

EBONYI STATE JUDICIARY APPROVED FEES

(e) Attestation of Marital status	N 20,000					
(f) Change of Marital Venue	N 15,000					
(g) Verification of Documents	N 15,000					
(h) CTC	N 15,000					
(i) Place of Worship License	N 30,000 for 2yrs					
(j) Renewal of Place of Worship	N 30,000 for 1yr					
36. PROBATE REGISTRY						
(a) Drawing up administration decree	N 1000					
(b) Drawing order or further consideration where property exceeds N400	N 1000					
(c) Filing application for probate	N 1000					
(d) Oath of executor or administration	N200					
(e) Taking justification of surety	N200					
(f) Filing of administration bond	N 200					
(g) Entering Caveat	N1,000					
(h) Warning to Caveat	N1,000					
(i) Probate letter of						
(a) Does not exceed N50000	N2,500					
(b) Exceeds 50,000	N3,500					
(c) Exceeds 100,000	N4,500					
(d) Exceeds 1,000,000 per 200 or part thereof	N5,000					
(e) Inventory taken by Court officer for first 3 hours thereof	N500					
(f) For every sub sequel hour or per thereof	N200					

EBONYI STATE JUDICIARY APPROVED FEES

(g) Application to search index to a grant or wall or to inspect a grant or will	N2,000					
(h) Deposit of will for safe custody	N5,000					
(i) Visit to Locus.....	N1,000					
(j) Template for valued property to be made public	N1,000					
(k) Payment of estate fees of work of property	N1,000					
37. FAMILY COURT						
(a) Adoption fees	N 50,000					
(b) Administrative fees	N 20,000					
38. OATH FEE						
(a) OATH FEE GENERAL	300.00					
(b) OATH FEES APPOINTEES	5000.00					
39. ESTATE ADMINISTRATION FEE	10% Of Income Generated					
40. COURT AWARDS	As may be awarded by Court					
41. SALES OF REVISED	20000.00					
42. FIAT FEES	30000.00					
43. CERTIFICATION OF DOCUMENTS						
	1 - 10 Pages at 50 per folio					
	11 - 20 Pages at 50 per folio					
	21 - 100 Pages at 50 per folio					
	1 -1M, N10000					
	Above 1M to 5M, N15,000					
	5M - 10M, N20,000					
	10M - 50M, N25,000					
	50M - 100M, N30,000					
	100M - 500M, N150,000					
44. CONTRACT AGREEMENT FEE						
	500M - 1B, N200,000					
	Above N1b, N300,000					

LAND RELATED TAXES							
S/N	FEES	APPROVED FEES					
1	NON-REFUNDABLE FEE	Individual: N30,000 Corporate: N50,000					
2	GROUND RENT/SURFACE RENT	Residential: N2.50/m ² Commercial : N3/m ² Industrial: N3.50/m ² Agricultural: N2/m ² Religious / Non-profit: N2/m ²					
3	COMPUTER FEE	N5,000					
4	REGISTRATION/INSPECTION						
A	Power of Attorney	N50,000					
B	Certificate of Occupancy						
C	Sub-Lease						
D	Assignment						
E	Mortgage						
5	LATE REGISTRATION	N50,000					
6	PREMIUM	URBAN: N2000 SEMI-URBAN: N1500 RURAL: N1000					
7	SEARCH FEE	N5,000					
8	CAUTION FEE	N10,000					
9	CERTIFIED TRUE COPY	N2000 PER PAGE					
10	CHARTING FEE	N5000					
11	SURVEY CHECK	N1000					
12	SURVEY FEE	MINISTRY - N30,000 IGR - N30,000					
13	CONSENT FEE	2%					
14	PREPARATION FEE	N10,000					
15	PUBLICATION FEE	N5000					
16	RECERTIFICATION FEE	N15,000					
17	APPROVAL FEE	N10,000					

C OF O (PRIVATE) RESIDENTIAL FOR ONE PLOT (500M2)

S/N	FEES	APPROVED FEES					
1	NON-REFUNDABLE	30,000					
2	SURVEY CHECK & CHARTING	6,000					
3	INSPECTION	25,000					
4	REGISTRATION	25,000					
5	APPROVAL	10,000					
6	PREPARATION	10,000					
7	PUBLICATION	5,000					
8	GROUND RENT	2,500					
9	COMPUTER FEE	5,000					
10	STAMP DUTY	100					
	TOTAL	N118, 600					

C OF O (GOVERNMENT ALLOCATION) RESIDENTIAL FOR ONE PLOT (500M2)

S/N	FEES	APPROVED FEES					
1	APPROVAL FEE	10,000					
2	SURVEY FEE	50,000 i.e. 100/M2					
3	PREPARATION FEE	10,000					
4	REGISTRATION FEE	25,000					
5	PREMIUM	50,000 i.e. 100/M2					
6	COMPUTER FEE	5,000					
7	GROUND RENT	2500 i.e. 5.00/M2					
8	STAMP DUTY	100					
	TOTAL	N152, 600					

TENEMENT/PROPERTY RATES 2020

S/N	HOUSE MODEL/STRUCTURE	ANNUAL RATE (₦)
1	1 Room (Mud House) Detachable Properties.	1, 000
2	1 Room (Block House)	3, 000
3	1 Shop (Low Brow)	4, 000
4	1 Shop (High Brow)	6, 000
5	1 Room (Self Contain)	5, 000
6	1 Show (Room/Warehouse) a. Big b. Small	30,000 30,000
7	1 Bedroom Flat a. High b. Low	5,000 3,000
8	2 Bedroom Flat a. High b. Low	10,000 8,000
9	3 Bedroom Flat a. High b. Low	12,000 10,000
10	4 Bedroom Flat a. High b. Low	14,000 12,000
11	Bungalow a. High b. Low	40,000 30,000
12	Duplex a. High b. Low	80,000 60,000
13	Mansion	120,000

HARMONAIIZED LOCAL GOVERNMENT TAXES						
	Revenue Heads	Sub-Urban	Sub-Urban	Sub-Urban		
		(Category A)	(Category B)	(Category C)		
		N	N	N		
1	Shops and kiosk rates					
	a) Shop permit					
	Small	3,000.00	2,400.00	1,200.00		
	Medium	5,000.00				
	Large	10,000.00	8,000.00	5,000.00		
	Ex-large/(Big Departmental stores)	200,000.00				
	b) Kiosk Permit	1,200.00	1,200.00	600		
	Container/Temporary shop					
	Small	2,500.00	1,200.00	600		
	Large	3,500.00	2,500.00	1,500.00		
	Workshop permits by artisans (Carpenters, Mechanic, Vulcanizers) etc					
	Small	3,000.00	2,000.00	1,000.00		
	Large	10,000.00	5,000.00	2,500.00		
2	Tenement Rates (Private and Commercial Property)					
	Commercial Property					
	Petrol Station	50,000.00	30,000.00	10,000.00		
	Banks	100,000.00	50,000.00	25,000.00		
	Communication Mast	100,000.00	100,000.00	100,000.0		
	Other commercial premises	25,000.00	20,000.00	10,000.00		
	Residential					
	Duplex/one storey building	10,000.00	5,000.00	2,500.00		
	Bungalow	5,000.00	3,500.00	2,500.00		
	Block of flat over one storey building	12,000.00	6,000.00	3,000.00		
3	Slaughter Slab Fees					
	Butcher Licence Fee (per annum)	3,600.00	2,400.00	1,200.00		
	Cow slaughter per head	200	150	50		
	Goat/Sheep Slaughter per head	100	100	50		
	Pig, slaughter per head	150	100	50		
4	Merriment and Road closure levies					
	Noise control fees	10,000.00	5,000.00	2,000.00		
	Blocking of Local Government Road	20,000.00	10,000.00	5,000.00		
5	Food licence Permit (for restaurants, bakeries and other places where food is sold)					
	Restaurants	15,000.00	10,000.00	5,000.00		
	Bakeries	15,000.00	10,000.00	5,000.00		
	Buker/local Restaurants	3,600.00	2,400.00	1,200.00		
6	Liquor Licence Fee					
	Beer Parlour	12,500.00	6,000.00	3,000.00		

HARMONAIZED LOCAL GOVERNMENT TAXES						
	Revenue Heads	Sub-Urban	Sub-Urban	Sub-Urban		
		(Category A)	(Category B)	(Category C)		
		N	N	N		
	Wholesale Fee	15,000.00	7,500.00	3,500.00		
	Local Drinks	3,000.00	1,000.00	1,000.00		
	Hotel/Guest Inn	20,000.00	10,000.00	5,000.00		
7	Radio and TV Licence fees (other than radio and television transmitter)					
	Radio & TV fees (commercial)	5,000.00	2,000.00	500		
	Vehicle Radio fees (where the vehicle is registered)	1,000.00	500	500		
8	Naming of street registration fee (outside state capital)	20,000.00	10,000.00	5,000.00		
9	Right of occupancy fees on lands in the Rural Areas, excluding those collectable by the Federal and State Governments, excluding the State Capital					
	Residential (per plot)	5,000.00	2,500.00	1,000.00		
	Commercial (per plot)	10,000.00	5,000.00	2,000.00		
10	Market taxes and levies excluding any market where state finance is involved					
	Permanent stalls (per-annum)	12,000.00	3,600.00	1,200.00		
	Market space (per-market day)	100	50	20,00		
	Market motor park hawkers (daily)	30	20	10		
	Market hawkers (per market day)	30	20	10		
11	Motor park levies					
	Loading fees (per trip)					
	Trailers/lorry	2,000.00	1,000.00	500		
	Canter	500	200	100		
	Buses/pickup van	500	500	500		
	Car	300	300	300		
	Motorcycle	100	100	100		
12	Bicycle, track, canoe, wheelbarrow and cart fees other mechanically					
	Propelled truck					
	Bicycle license fee	200	50	20		
	Canoe licence fee	1,000.00	500	200		
	Wheelbarrows/cart fee	600	240	100		

HARMONAIZED LOCAL GOVERNMENT TAXES					
Revenue Heads	Sub-Urban	Sub-Urban	Sub-Urban		
	(Category A)	(Category B)	(Category C)		
	N	N	N		
13 Cattle tax payable by cattle					
Cattle farmer permit	2,000.00	1,000.00	500		
14 Religious places Establishment Permit fee					
Religious places Establishment Permit fee	5,000.00	3,000.00	1,200.00		
15 Signboard and advertisement permit fee					
(A) Stationary/ fixed advert					
Directional signboard fee	20,000.00	10,000.00	2,500.00		
Wall Print Advertisement	10,000.00	5,000.00	1,500.00		
Digitalized Bill Boards	150,000.00	100,000.00	5,000.00		
Non Digitalized Billboards, Unipoles And Eye-catchers	100,000.00	50,000.00	20,000.00		
Market Road show permit	5,000.00	3,000.00	1,000.00		
(B) Mobile Advert					
Mobile Sales Promotion Fees	5,000.00	3,000.00	1,000.00		
Cars, Pickup, Trucks (Branded)	7,000.00	3,500.00	2,500.00		
Trailers /Lorries (Branded)	10,000.00	5,000.00	2,500.00		
16 Public Convenience, Sewage and Refuse Disposal fees					
Dislodgement of Septic tank Tanks	2,500.00	1,000.00	500		
Sanitation fees (commercial)	3,000.00	2,000.00	500		
Sanitation fees (market-per trader	600	240	120		
17 Wrong Parking Charges					
Wrong packing	5,000.00	2,000.00	1,000.00		
Towing of Vehicles fee	5,000.00	2,000.00	1,000.00		
No Parking Order Permit	20,000.00	10,000.00	5,000.00		
18 Other Levies & Fees					
Contract Registration Fees	20,000.00	10,000.00	5,000.00		
Contract Processing Fees	2% of contract	2% of contract	2% of contract		
Hunting Permit	1,500.00				
Dane Gun License	4,500.00				
19 Marriage, Birth and Death registration fees					
Marriage registration fee	5,000.00	1,000.00	500		
Birth Registration fee	500	200.00	50		
Death Registration fee	500	200.00	50		

SOLID MINERALS

1	INTENT FORM & PROCESSING FEE		
a	Quarry Companies	20,000	
b	Lead/Zinc/Marble etc Companies	50,000	
c	Cement Plants	100,000	
2	REGISTRATION OF PRESENCE		
A	SMALL PIT OPERATORS	10,000	
B	MEDIUM PIT OPERATORS	20,000	
B	LARGE PIT OPERATORS	50,000	
C	Lead/Zinc/Salt etc	100,000	
D	Cement Plants	200,000	
3	ANNUAL RENEWALS		
A	SMALL PIT OPERATORS	30,000	
B	MEDIUM PIT OPERATORS	50,000	
B	LARGE PIT OPERATORS	100,000	
C	Lead/Zinc/Salt etc	200,000	
D	Cement Plants	400,000	

SOLID MINERALS

S/N	MDA	REVENUE NAMES	TYPE	RATE	10 TONS		
				(₦)	(₦)		
1	SOLID MINERAL PRODUCING COMMUNITIES	Haulage/Development Fees	Tonnage	600 per ton	6000		
		Air Pollution Fees	Tonnage	30 per ton	1000		
2	Community Fees	Corporate Responsibility	Tonnage	100 per ton	1000		
3	LGA Fees	Security Fees	Tonnage	100 per ton	1000		
SAND BEACHES & LATRITE SITES (SHORT 6TYRES TRUCK)							
4	MINISTRY OF SOLID MINERAL PRODUCING COMMUNITIES	Development Fee	Short Truck(6 Tires)	500 per trip			
		Air Pollution Fee	Short Truck(6 Tires)	500 per trip			
		Loading/offloading	Short Truck(6 Tires)	500 per trip			
		Haulage	Short Truck (6 Tires)	500 per trip			
	Total			2,000 per trip			

SAND BEACHES & LATRITE SITES (LONG TRUCKS 10 TIRES & ABOVE)

	MINISTRY OF SOLID MINERAL PRODUCING COMMUNITIES	Development Fees	Long Truck(10 Tires & Above)	1,000 per trip			
		Air Pollution Fees	Long Truck(10 Tires & Above)	1,000 per trip			
5		Loading/offloading	Long Truck(10 Tires & Above)	1,000 per trip			
		Haulage	Long Truck(10 Tires & Above)	1,000 per trip			
	Total			4,000 per trip			
LEADS/ZINC AND MARBLE STONES (TONNAGE)							
6	MINISTRY OF SOLID MINERAL PRODUCING COMMUNITIES	Haulage Fees	30 TONS TRUCK	600,000 Per 30 Tons			
		Air Pollution	30 TONS TRUCK	100 per Ton			

ROYALTY TAX (QUARRIES)

S/N	MDA	REVENUE NAME	TYPE	RATES			
				(₦)			
1	Commerce & Industry	Business Premises	Small Pit Operators	15,000 per annum			
		(Quarry Borrow Pit Operators)					
			Medium Pit Operators	30,000 per annum			
			Large Pit Operators	200,000 per annum			
2	Solid Minerals	Development Fees (Quarry Borrow Pit Operators)	Small Pit Operators	10,000/m onth @ 120,000 per annum			
			Medium Pit Operators	15,000/m onth @ 180,000 per annum			
			Large Pit Operators	20,000/m onth @ 240,000 per annum			
3	Environment	Industries- Environmental Support(ESF) (Quarry Borrow Pit Operators)	Small Pit Operators	10,000/m onth @ 120,000 per annum			
			Medium Pit Operators	15,000/m onth @ 180,000 per annum			
			Large Pit Operators	20,000/m onth @ 240,000 per annum			
4	Commerce & industry	Business Premises (Quarry Owners)	Small Crushers	15,000 per annum			

ROYALTY TAX (QUARRIES)

S/N	MDA	REVENUE NAME	TYPE	RATES			
				(₦)			
5	Environment	Industry Effluent Discharge Fee(IDF)	Small Crushers	10,000/month @ 120,000 per annum			
		(Quarry Owners)					
6	Commerce & industry	Business Premises (Quarry Owners)	Medium Crushers	30,000 per annum			
7	Environment	Industry Effluent Discharge Fee(IDF)	Medium Crushers	25,000/month @ 300,000 per annum			
		(Quarry Owners)					
8	Commerce & Industry	Business Premises (Quarry Owners)	Large Crushers	200,000 per annum			
9	Environment	Industry Effluent Discharge Fee (IDF)	Large Crushers	40,000/month @ 480,000 per annum			
		(Quarry Owners)					

ROYALTY TAX (ANALYSIS)

SEGMENT 1: Large Quarry Borrow Pit Operators only							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	250,000 per annum				
2	Solid Minerals	Development Fees	300,000 per annum				
3	Environment	Industries-Environmental Support Fees (ESF)	300,000 per annum				
		Total	850,000.00 per annum				
SEGMENT 2: Medium Quarry Borrow Pit Operators only							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	50,000 per annum				
2	Solid Minerals	Development Fees	240,000 per annum				
3	Environment	Industries-Environmental Support Fees (ESF)	240,000 per annum				
		Total	530,000.00 per annum				
SEGMENT 3: Small Quarry Borrow Pit Operators only							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	30,000 per annum				

ROYALTY TAX (ANALYSIS)

S/N	MDA	REVENUE NAME	AMOUNT (₦)				
2	Solid Minerals	Development Fees	180,000 per annum				
3	Environment	Industries-Environmental Support Fees (ESF)	180,000 per annum				
		Total	390,000.00 per annum				
SEGMENT 4:Large Quarry Crushers only							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	300,000 per annum				
2	Environment	Industries-Environmental Support Fees (ESF)	360,000 per annum				
		Total	660,000.00 per annum				
SEGMENT 5:Medium Quarry Crushers only							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	240,000 per annum				
2	Environment	Industries-Environmental Support Fees (ESF)	180,000 per annum				
		Total	420,000.00 per annum				

ROYALTY TAX (ANALYSIS)

SEGMENT 6: Small Quarry Crushers only							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	60,000 per annum				
2	Environment	Industries- Environmental Support Fees (ESF)	120,000 per annum				
		Total	180,000.00 per annum				
SEGMENT 7: <input type="checkbox"/> Quarry Borrow Pit Operators/ Quarry Crushers only							
S/N	MDA	REVENUE NAME	AMOUNT (₦)				
1	Commerce & Industry	Business Premises	250,000 per annum				
2	Solid Minerals	Development Fees	300,000 per annum				
3	Environment	Industries- Environmental Support Fees (ESF)	120,000 per annum				
4	Environment	Industry Effluent Discharge Fee (EDF)	360,000 per annum				
		Total	1,030,000.00 per annum				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Statutory Allocation – 12010100</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
	Office of the Accountant General					
20007001/11010001	Statutory Allocation from Federal Accounts	2000				
20007001/11010002	VAT from Federation Accounts	2000				
20007001/11010003	Excess Crude Allocation from FAAC	2000				
20007001/11010004	Grant	2000				
20007001/11010005	Budget Augmentation	2000				
20007001/11010006	NNPC Refund	2000				
20007001/11010007	Special Reserve	2000				
20007001/11010008	Stabilization Fund Receipt	2000				
20007001/11010009	Refund from Federal Government (FGN)	2000				
20007001/11010010	SURE-P	2000				
20007001/11010011	13% Derivation	2000				
20007001/11010012	Sovereign Wealth Fund	2000				
20007001/11010013	Exchange Rate Difference	2000				
20007001/11010014	Police Reform from Federation Account	2000				
20007001/11010015	Share of Debt Relief and Recoveries	2000				
20007001/11010016	Non Oil Revenue	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES							
<i>Taxes - 12010100</i>							
Organization/Economic Code	Revenue Line Item Description	Fund					
	Board of Internal Revenue						
20008001/12010021	Okada Tax/Commercial Vehicle	2000					
20008001/12010001	Capital Gains Tax	2000					
20008001/12010002	Direct Assessment Tax (Current)	2000					
20008001/12010003	Direct Assessment Tax (Arrears/Late)	2000					
20008001/12010005	Pay As You Earn (PAYE) – State (Adjustment Voucher)	2000					
20008001/12010007	PAYEE Cash	2000					
20008001/12010008	Pools Betting Tax	2000					
20008001/12010010	5% Withholding Tax on Contractors	2000					
20008001/12010011	10% Withholding Tax on Dividends	2000					
20008001/12010012	10% Withholding Tax on Bank Interests	2000					
20008001/12010014	10% Withholding Tax on Royalties	2000					
20008001/12010015	10% Withholding Tax on Directors Fees	2000					
20008001/12010016	Withholding Tax on Consultancies	2000					
20008001/12010017	Development Levy	2000					
	Office of the Accountant General						
20007001/12010001	Development Levy	2000					
20007001/12010019	Stamp Duty Tax	2000					
20007001/12010022	10% Tax on Consultancies	2000					
20007001/12010023	1% Education Levy	2000					
20007001/12010010	5% Withholding Tax on payment to Contractors	2000					
20007001/12010010	5% VAT payment to Contractors	2000					
47001002/12010010	5% Withholding Tax on payment to Contractors	2000					

EBONYI STATE CONSOLIDATED REVENUE CODES							
<i>Fees General - 12020400</i>							
	Organization/Economic Code	Revenue Line Item Description	Fund				
	Board of Internal Revenue						
	20008001/12020032	Motor Vehicle Licenses	2000				
	20008001/12020033	Drivers' Licenses	2000				
	20008001/12020048	Commercial Vehicle Licences	2000				
	Ministry of Works and Transport						
	34001001/12020033	Renewal of Drivers Licences	2000				
	34001001/12020049	Heavy Duty Vehicle Permit	2000				
	34001001/12020078	Soil Testing	2000				
	Ministry of Information and State Orientation						
	23001001/12020042	Newspapers Vendors Licence	2000				
	Ministry of Agriculture and Natural Resources						
	15001001/12020038	Forest Licences	2000				
	Agency for Mass Literacy						
	17010001/12040074	Registration of Learning Centre	2000				
	17010001/12040103	Renewal Fees	2000				
	17010001/12040208	Registration of Learning Centers	2000				
	17010001/12040592	Renewal of Registration of Learning Centres	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES							
<i>Fees General - 12020400</i>							
	Organization/Economic Code	Revenue Line Item Description	Fund				
	Board of Internal Revenue						
	20008001/12040045	Change of Ownership (Vehicle Test & Drivers Test)	2000				
	20008001/12040055	Identification of Motor Vehicles Fees	2000				
	20008001/12040000	Fees for Motor Vehicle New Plate Numbers	2000				
	20008001/12040058	Insurance Premium	2000				
	Ministry of Commerce and Industry						
	22001001/12040125	Registration of Business Premises (Current)	2000				
	22001001/12040130	Haulage Fees (Quarry)	2000				
	22001001/12040220	Registration Fees - Proposed Cooperative Society	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES							
<i>Fees General - 12020400</i>							
Organization/Economic Code	Revenue Line Item Description	Fund					
22001001/12040249	Fee for Industrial Plot Allocation	2000					
22001001/12040250	Fees for Cooperation of Annual Audit and Supervision	2000					
22001001/12040251	Industrial Estate Processing Fees	2000					
22001001/12040252	Domestic Trade Fares	2000					
22001001/12040253	Renewal of Business Premises	2000					
Ministry of Education							
17001001/12040027	Tenders Fees for Contractors	2000					
17001001/12040064	Approval Inspection fees for Private Sch. SSC & JSC	2000					
17001001/12040080	Processing Fee for Certificate Evaluation	2000					
17001001/12040084	Organization Fees for Book Fair Publishers	2000					
17001001/12040289	Application Fees for Establishment of new Educational Institute	2000					
17001001/12040290	Post Approval Registration Fee for Institutions	2000					
17001001/12040291	Annual Renewal Fees for Institutions	2000					
17001001/12040292	Recognition Insp. Fees for Institutions	2000					
17001001/12040293	Evaluation Fees for Institutions	2000					

EBONYI STATE CONSOLIDATED REVENUE CODES							
<i>Fees General - 12020400</i>							
Organization/Economic Code	Revenue Line Item Description	Fund					
17001001/12040535	Annual Renewal and Operation Fees for Private Schools	2000					
Ministry of Health		2000					
21001001/12040027	Tender Fees	2000					
21001001/12040151	Renewal of Hospital Fees	2000					
21001001/12040017	Registration of Hospital Fees	2000					
21001001/12040304	Store Allocation Fees	2000					
21001001/12040309	Intern/Emigration Yellow and Card Fee	2000					
21001001/12040479	Comm. Entrance Exa Fee (Pub. Health)	2000					
Ministry of Justice							
26001001/12040026	Court Award Fees	2000					
26001001/12040027	Tender Fees	2000					
26001001/12040089	Oath Fees	2000					
26001001/12040090	Estate Administration Fees	2000					
26001001/12040091	Fiat Fees	2000					
26001001/12040184	1% Vetting Fee (MOJ)	2000					
26001001/12040282	Trust Fees	2000					
26001001/12040409	Certification of Documents	2000					
Ministry of Water Resources		2000					
52001001/12040017	Registration of Contractors Fees	2000					
52001001/12040260	Water Connection Fee	2000					
52001001/12040261	Change of Line	2000					
52001001/12040262	Installation of Water Meters Fees	2000					
52001001/12040263	Water Reconnection Fee	2000					
52001001/12040462	Advertisement Fee	2000					
52001001/120404	Re-newal of registration of Contractors	2000					

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Fees General - 12020400</i>						
	Organization/Economic Code	Revenue Line Item Description	Fund			
	Ministry of Works and Transport		2000			
	34001001/12040	Passengers Manifest	2000			
	34001001/12040017	Registration of Contractors	2000			
	34003001/12040027	Tender Fees	2000			
	34003001/12040135	Driving Test Fees	2000			
	34001001/12040037	Illegal Parking Lot Fees	2000			
	34001001/12040129	Emblem Revenue	2000			
	34001001/12040145	Loading and Offloading	2000			
	34001001/12040151	Renewal of Contractors Registration	2000			
	34001001/12040152	Registration/Renewal for Auctioneers	2000			
	34001001/12040154	Road Traffic Examination Fee	2000			
	34001001/1200230	Inspection Fee for Scientifics & Tech. Laboratories	2000			
	34001001/12040253	Taxi/Tricycle/ Cab Registration Fee	2000			
	34001001/12040387	Road Crossing/Closing	2000			
	34001001/12040114	Heavy Duty Vehicle Permit	2000			
	34001001/12040388	Heavy Duty Daily Tolls (Trailer Lorry, Tipper)	2000			
	34001001/12040389	Daily Tolls on Commercial Vehicles	2000			
	Ebonyi State Universal Basic Education Board		2000			
	17003001/12040017	Registration Fees	2000			
	17003001/12040027	Trend Fee	2000			
	17003001/12040018	Renewals of Registration Fees	2000			

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Fees General - 12020400</i>						
Organization/Economic Code	Revenue Line Item Description	Fund				
Department of General Services						
110017001/12040017	Issuance of Certificate of Origin (Indigeneship)	2000				
110017001/12040281	Indigeneship Certificate	2000				
Liason Office - Abuja						
11021002/12040281	Issuance of Certificate of Origin (Indigeneship)	2000				
Liason Office - Lagos						
11021002/12040281	Issuance of Certificate of Origin (Indigeneship)	2000				
Ministry of Information and State Orientation						
23001001/12040027	Tender Fee	2000				
23001001/12040462	Advertisement	2000				
Ebonyi State Newspaper & Publishing Corporation						
23055001/12040036	Advertisement Fees	2000				
23055001/12040040	Medical Consultancy Fees	2000				
Office of the Head of Service						
25001001/12040027	Tender Fees	2000				
25001001/12040052	School/Tuition/Examination Fees	2000				
25001001/12040232	Registration of Consultants	2000				
Office of the Auditor General (State)						
40001001/12040235	Registration of External Auditor	2000				
40001001/12040027	Tenders Fees	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Fees General - 12020400</i>						
Organization/Economic Code	Revenue Line Item Description	Fund				
40001001/12040151	Renewal of Registration	2000				
Office of the Auditor General (Local Government)						
40001002/12040235	Registration of External Auditors	2000				
40001002/12040265	Renewal of Registration	2000				
Ebonyi State Independence Electoral Commission						
48001001/12040104	Councillorship Election	2000				
48001001/12040105	Chairmanship Election	2000				
48001001/12040106	Others (Bye Elections)	2000				
48001001/12040341	Application for Ward Creation	2000				
48001001/12040342	Pre-Election Seminar/Workshop for Councillorship Candidate	2000				
48001001/12040343	Pre-Election Seminar/Workshop for Ward Officers	2000				
48001001/12040344	Post-Election Seminar/Workshop for Chairmanship	2000				
48001001/12040345	Post-Election Seminar/Workshop for Elected C/M Candidate	2000				
Ministry of Solid Mineral						
33051001/12040130	Haulage fee	2000				
33051001/12040017	Registration fee	2000				
33051001/12040057	Intent Fee	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Fees General - 12020400</i>						
Organization/Economic Code	Revenue Line Item Description	Fund				
33051001/12040058	Registration of Presence	2000				
33051001/12040059	Renewal fee	2000				
Ministry of Agriculture and Natural Resources		2000				
15001001/12040046	Veterinary Clinic fees	2000				
15001001/12040025	Fumigation Spraying Pest Control Service	2000				
15001001/12040027	Tender Fees	2000				
15001001/12040052	Veterinary School Fees	2000				
15001001/12040107	Veterinary Health Certification	2000				
15001001/12040108	Prophylactic Treatment Fees	2000				
15001001/12040111	Fish Pond Inspection Fees	2000				
15001001/12040112	Livestock Farm Site Inspection Fees	2000				
15001001/12040113	Meat Inspection Fees	2000				
15001001/12040115	Haulage Fees for Livestock/Fisheries	2000				
15001001/12040117	Registration of Produce Stores Fees	2000				
15001001/12040119	Palm Oil Produce Inspection Fees	2000				
15001001/12040022	Haulage Fees	2000				
15001001/12040120	Palm Kernel produce Inspection Fees	2000				
15001001/12040661	Agro Forestry	2000				
15001001/12040236	Animal Move. & Disease Surveillance Fees	2000				
15001001/12040660	Weight Bridge	2000				
15001001/12040653	Parboiling					

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Fees General - 12020400</i>						
Organization/Economic Code	Revenue Line Item Description	Fund				
15001001/12040654	Milling					
15001001/12040110	Butcher's Registration Fees					
15001001/12040237	Yam Produce Inspection Fees	2000				
15001001/12040238	Rice Produce Inspection Fees	2000				
15001001/12040239	Fees for Allocation of Farmland to Farmers	2000				
15001001/12040240	Forestry Fees	2000				
15001001/12040242	Agrisil Viculture Fees	2000				
15001001/12040658	Ebonyi Agro Industries	2000				
15001001/12040659	Hides and Skin Inspection Fees	2000				
15001001/12040650	Iboko Rice Mill	2000				
15001001/12040651	Ikwo Rice Mill	2000				
15001001/12040652	Edda Rice Mill	2000				
15001001/12040243	Indigenous Fruit Trees	2000				
15001001/12040244	Registration of Produce Merchant Fees	2000				
15001001/12040246	Garri Produce Inspection Fees	2000				
15001001/12040435	Consultancy, Service, Reg. Of Agro Dealers	2000				
15001001/12040525	Produce Inspection Fees Affairs	2000				
Ebonyi State Agricultural Development Corporation (EBADC)						
15102003/12040117		2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Fees General - 12020400</i>						
Organization/Economic Code	Revenue Line Item Description	Fund				
15102003/12040117	Registration of Production Distribution	2000				
Ministry of Power						
31008001/12040027	Tender Fees	2000				
31001001/12040140	Fire Inspection Fees	2000				
Ebonyi State Fire Service						
31008001/12040027	Tender Fees	2000				
31008001/12040139	Fire Service Training Fees	2000				
Ebonyi State Transport Corporation (EBOTRANS)						
34053001/12040253	Taxi Cab Registration Fees	2000				
Ebonyi State Tourism Board						
36052001/12040245	NTDC - Registration of Hotels	2000				
Ebonyi State Hotels Afikpo						
36052002/12040256	Accommodation	2000				
36052002/12040257	Room Services	2000				
Ebonyi State Hotels Abakaliki						
36052003/12040256	Accommodation	2000				
36052003/12040257	Laundry Services	2000				
36052003/12040258	Room Services	2000				
Ministry of Lands, Survey and Housing						
60001001/12040003	Surrender Fees	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES							
<i>Fees General - 12020400</i>							
Organization/Economic Code	Revenue Line Item Description	Fund					
60001001/12040164	Certified True Copy of Registration Instructions	2000					
60001001/12040168	Non Refundable Application Fees	2000					
60001001/12040169	Computer Service Fees	2000					
60001001/12040333	Searches Fees	2000					
60001001/12040280	Recertification Fees	2000					
60001001/12040050	Inspection Fees	2000					
60001001/12040058	Verification of Certificate Fees - NCE	2000					
60001001/12040181	Development Fees	2000					
60001001/12040259	Fees for Stamp duties document	2000					
60001001/12040003	Premium and Acceptance Fees	2000					
60001001/12040003	Pegging Fees	2000					
60001001/12040272	Building Completion Certificate	2000					
60001001/12040403	Base Stations for Telecoms Masts	2000					
60001001/12040274	Registration /Late Registration Fees	2000					
60001001/12040275	Consent Fees	2000					
60001001/12040276	Approval Fees	2000					
60001001/12040277	Preparation Fees	2000					
60001001/12040278	Publication Fees	2000					
60001001/12040279	Caution Fees	2000					
Office of the Surveyor - General							
60002001/12040038	Survey Fee	2000					
60002001/12040157	Charting Fee	2000					
60002001/12040254	Cloth Copy Fee	2000					
60002001/12040255	Survey Check Fee	2000					

EBONYI STATE CONSOLIDATED REVENUE CODES							
<i>Fees General - 12020400</i>							
	Organization/Economic Code	Revenue Line Item Description	Fund				
	Ebonyi State Housing Development Corporation						
	60010001/12040027	Tender Fee	2000				
	60010001/12040151	Contractors Registration	2000				
	60010001/12040267	Non Returnable dep. for Purchase of tender form	2000				
	High Court 1 Abakaliki						
	26051001/12040018	Marriage Registry	2000				
	26051001/12040026	Court Fees	2000				
	26051001/120040283	Probate Fees	2000				
	Customary Court of Appeal, Abakaliki						
	26052001/12040138	Court Fees	2000				
	Abakaliki Capital Territory Development Board						
	63001001/12040050	Inspection Fees	2000				
	63001001/12040053	File and Application Form Fee	2000				
	63001001/12040181	Interim Development Fee	2000				
	63001001/12040264	Registration Fees	2000				
	63001001/12040268	Planning /Development Rate	2000				
	63001001/12040269	Fees for Registration of Application for Fencing of Plot	2000				
	63001001/12040270	Fees for Fencing of a Plot only	2000				
	63001001/12040271	Pegging Fees	2000				
	63001001/12040272	Fees for Building Completion Certificate	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES							
<i>Fees General - 12020400</i>							
Organization/Economic Code	Revenue Line Item Description	Fund					
63001001/12040273	Fees for Renovation/Extension of Commercial Building.	2000					
63001001/12040462	Outdoor Advertisement	2000					
63001001/12040200	Street Naming Fees	2000					
63001001/12040200	Mast Location Fee	2000					
63001001/12040000	Private Mass Transit Location Fees	2000					
Ministry of Youth and Sports							
13001001/12040183	Registration of New Voluntary Youth Association	2000					
13001001/12040184	Fees General	2000					
Ministry of Women Affairs and Social Development							
14001001/12040027	Registration of Clubs	2000					
14001001/12040154	Registration of \Non Governmental Organization	2000					
14001001/12040155	Renewal of Registration of Non Governmental Organization	2000					
14001001/12040156	Renewal of Registered Clubs						
14001001/12040580	Family Matters						
14001001/12040159	Arbitration Service						
14001001/12040160	Annual Supervision of all Organization						

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Fees General - 12020400</i>						
Organization/Economic Code	Revenue Line Item Description	Fund				
14001001/12040161	Registration Daycare Centers/Children Homes/Motherless Babies Home					
Ebonyi State Library Board		2000				
17008001/12040523	Photocopy Charges	2000				
17008001/12040538	Registration	2000				
Examination Development Centre						
17009001/12040481	FSLCE Result	2000				
17009001/12040507	JSS II Result	2000				
17009001/12040485	Scratch Card Fees	2000				
17009001/12040479	Common Entrance Examination Fees	2000				
17009001/12040483	BECE					
17009001/12040515	Certification					
17009001/12040486	Uniform Examination SS II					
17009001/12040482	Primary 3 - 5					
Ebonyi State College of Education Ikwo		2000				
17019001/12040052	Tuition Fees and Other Fees	2000				
Ebonyi State University		2000				
17021001/12040052	Tuition Fee	2000				
17021001/12040295	Fees from regular undergraduate Students	2000				
17021001/12040296	Fees from work and study programme	2000				
17021001/12040297	Fees from Pre-Degree School	2000				
17021001/12040298	Fees from post graduate School	2000				
17021001/12040441	Fees for Concessional Admissions	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Fees General - 12020400</i>						
Organization/Economic Code	Revenue Line Item Description	Fund				
Secondary Education Board						
17051001/12040052	School Fees (Boarding Fees)	2000				
School of Health Technology Ngbo						
21026001/12040052	Tuition Fees	2000				
Ebonyi State Hospitals Management Board						
21102001/12040041	Laboratory Fees	2000				
21102001/12040310	Drug and Dressing Material Fees	2000				
21102001/12040311	Folder Fees	2000				
21102001/12040312	Cards Fees	2000				
21102001/12040314	Emergency Fee	2000				
21102001/12040315	Admission Fee	2000				
21102001/12040433	Bedding Fees	2000				
21102001/12040425	Medical Examination Fee	2000				
21102001/12040427	Minor Operation Fee	2000				
21102001/12040428	Major Operation Fee	2000				
21102001/12040317	Mortuary/Storage Fee	2000				
21102001/12040317	Mortuary/Storage Fee	2000				
21102001/12040432	Police Cases/Report Fees	2000				
21102001/12040649	Surgery Fees	2000				
Ministry of Environment						
35001001/12040017	Registration Fees	2000				
35001001/12040027	Tender Fee (Contractor)	2000				
35001001/12040031	Environmental. Impact Assessment Reports	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Fees General - 12020400</i>						
Organization/Economic Code	Revenue Line Item Description	Fund				
35001001/12040151	Renewal of Registration	2000				
35001001/12040304	Contract Fees (Major)	2000				
35001001/12040566	Sanitation Fees	2000				
35001001/12040000	Annual Rent Fees	2000				
35001001/12040000	Environmental Management Fees	2000				
35001001/12040000	Pit Reclamation Fees	2000				
	Ebonyi State Environmental Protection Agency	2000				
35016001/12040031	Environmental Impact Assessment Reports	2000				
35016001/12040027	Contract/Tender Registration Fees	2000				
35016001/12040129	Emblems	2000				
35016001/12040318	Pollution Charges/Sanitation Fees	2000				
35016001/12040320	Dust Bins	2000				
35055001/12040027	Tenders Fees	2000				
35055001/12040031	Environmental Impact Assessment (EIA/EAR)	2000				
35055001/12040318	Pollution Charges/Sanitation Fees	2000				
35055001/12040319	waste collection fees	2000				
	Ministry of L.G, Chieftaincy Matters and Rural Development	2000				
51001001/12040222	Registration of Town/Dev. Unions	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES							
<i>Fees General - 12020400</i>							
Organization/Economic Code	Revenue Line Item Description	Fund					
51001001/12040321	Renewal of Registration of Town Union	2000					
Ministry of Culture and Tourism							
36001001/12040027	Tender Fees	2000					
36001001/12040053	Application Fees	2000					
36001001/12040245	Registration of Hotel and Restaurant Fees	2000					
36001001/12040399	Hotels and Restaurant Renewal Fees	2000					
36001001/12040334	Renewal of Culture Group	2000					
36001001/12040335	Renewal of Registration of Cultural Groups	2000					
36001001/12040400	Registration of Contestant for beauty Pageant	2000					
36001001/120400007	Registration of Artists	2000					
Economic Empowerment and Job Creation							
11020001/12040102	Registration of Operation	2000					
11020001/12040103	Non refundable Application Fee for Micro Credit Scheme	2000					
11020001/12040104	Annual Renewal Fee	2000					
11020001/12040154	Registration of Voluntary Organization and Cooperative	2000					

EBONYI STATE CONSOLIDATED REVENUE CODES							
<i>Fees General - 12020400</i>							
Organization/Economic Code	Revenue Line Item Description	Fund					
11020001/12040155	Renewal of Registration of Voluntary Organization and Cooperative	2000					
11020001/12040193	Registration for new training/best centre and Private Ins.	2000					
11020001/12040232	Registration of Consultant	2000					
11020001/12040435	Consultant fee	2000					
Ministry of Health		2000					
21001001/12050027	Fines for Sanitary Offenses	2000					
Ministry of Works and Transport							
34001001/12050025	Penalty for Heavy Duty Vehicle	2000					
	Traffic Offences	2000					
34001001/12050037	Task force on Okada	2000					
15001001/12050024	Forest Offenses	2000					
15001001/12050038	Fines on Imported Livestock and Fisheries	2000					
Ebonyi State Road Maintenance Agency (EBROMA)		2000					
34004001/12050007	Road Infrastructural Regulatory Fines	2000					
34004001/1205002	Obstruction Fines	2000					
34004001/12050032	Stray Animal Fines	2000					
34004001/12050003	Penalties	2000					
High Court 1 Abakaliki		2000					
26051001/12051001	Fines						

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Fees General - 12020400</i>						
Organization/Economic Code	Revenue Line Item Description	Fund				
Customary Court of Appeal, Abakaliki		2000				
26052001/12050000	Court Fines	2000				
Abakaliki Capital Territory Development Board		2000				
63001001/12050003	Penalties	2000				
Ministry of Environment		2000				
35001001/12050026	Fine for Environmental/Sanitation offences	2000				
35001001/12050033	Pollution Fines	2000				
Ebonyi State Environmental Protection Agency		2000				
35016001/12050026	Environmental offences Fines	2000				
35016001/12050023	Stray Animal Fines	2000				
35016001/12050027	Sanitation Fines	2000				
Women Development Centre		2000				
11021003/12050193	Training Fines	2000				
Ebonyi State Sports Council		2000				
13051001/12050000	Bush Bar and illegal structure	2000				
Ministry of Solid Mineral						
33051001/12050022	Fines for late Payment of Development Fees	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
Board of Internal Revenue		2000				
20008001/12060052	Sale of Consolidated Emblems	2000				
20008001/12060053	Registration Booklet/LP Forms	2000				
Ministry of Health		2000				
21001001/12060006	Sale of Application Forms for Entrance Exam. into School of Nursery	2000				
Ministry of Justice						
26001001/12060001	Sales of Law Reports & Legal Publications	2000				
26001001/12060063	Sales of Ebonyi State Law Books	2000				
26001001/12060096	Sales of Customary Court Manual	2000				
26001001/12060097	Sales of Revised Law of Ebonyi State	2000				
		2000				
Ministry of Finance & Economic Development		2000				
20001001/12060061	Sales of Unserviceable Vehicles	2000				
Office of the Secretary to State Government		2000				
11013001/12060001	Sales of Journals (White Papers)	2000				
11013001/12060004	Sales of Unserviceable Store Items	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
Government Printing Press		2000				
23055001/12060069	Sales of gazette, white paper, child right	2000				
Ebonyi State Newspaper & Publishing		2000				
23013001/12060016	Sales of Newspapers	2000				
23055001/12060020	Sales of Newspapers/Magazines	2000				
23055001/12060069	Sales of LGSC Gazette	2000				
23055001/12060020	Sales of Old Newspapers	2000				
23055001/12060071	Sales of White Paper	2000				
23055001/12060168	Sales of Advert Space	2000				
Ebonyi State Independence Electoral		2000				
48001001/12060124	Sales of Nomination Form - LGA Chairmen	2000				
48001001/12070124	Sales of Nomination Form - LGA Councilors	2000				
Ministry of Agriculture and Natural Resources		2000				
15001001/12060072	Sales of Fish/Livestock Products	2000				
15001001/12060045	Sales of table size fish	2000				
15001001/12060033	Sales of Fingerlings (Fish seeds)	2000				
15001001/12060130	Sales Piglets	2000				
15001001/12060044	Sales pork	2000				
15001001/12060048	Sales of Broilers	2000				
15001001/12060002	Sales of Layers	2000				
15001001/12060183	Sales of Feed Mill	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
Ebonyi Agricultural Development Program						
15102001/12060042	Sales of Processed Rice	2000				
		2000				
Ebonyi State Fertilizer and Chemical Company						
15110001/12060073	Sales of Agric Input (Fertilizer)	2000				
Ebonyi State Industrial Estate Management						
22054001/12060083	Sales of Form for the Allocation of Industrial Sheds	2000				
Ebonyi Building Materials Industry Limited						
22056001/12060085	Sales of High Tension Poles	2000				
22056001/12060086	Sales of Low Tension Poles	2000				
22056001/12060087	Sales of Nine (9) Blocks	2000				
22056001/12060087	Sales of Six (6) Tension Poles	2000				
22056001/12060090	Sales of Road Kerbs, Inter Locks	2000				
Office of the Surveyor – General						
60002001/12060059	Sales of Maps	2000				
Ebonyi State Hotels Afikpo						
36052002/12060091	Proceeds from Bar	2000				
36052002/12060092	Proceeds from Restaurants	2000				
Abakaliki						
36052003/12060091	Proceeds from Bar	2000				
36052003/12060092	Restaurants	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
Ministry of Lands, Survey and Housing						
60001001/12060100	Sales of Government Property - Aba	2000				
60001001/12060101	Sales of Government Property - Ikeja – Lagos	2000				
60001001/12060102	Sales of Government Property - Liberation Estate	2000				
60001001/12060103	Sales of Government Property - Democracy Estate	2000				
60001001/12060104	Sales of Government Property - Onueke Housing Estate	2000				
60001001/12060105	Sales of Government Property - Afikpo Housing Estate	2000				
60001001/12060106	Sales of Government Property - Abakaliki Urban	2000				
Ebonyi State Library Board		2000				
17008001/12060004	Sales of Surplus Store	2000				
Examination Development Centre		2000				
17009001/120600110	Sales of JSCE Photo Album	2000				
Ebonyi State College of Education Ikwo						
17019001/12060006	Sales of Application Form	2000				
Ebonyi State Environmental Protection Agency		2000				
35055001/12060006	Sales of Bill of Entries/Application Forms	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
35055001/12060006	Sales of General Auction	2000				
Department of Executive Council Matters		2000				
11015001/12060016	Sales of Newspaper/Magazines	2000				
Department of General Services		2000				
11015001/12060061	Sales of Unserviceable Vehicles	2000				
Supervised Agric. Credit Loans Board						
15115001/12060047	Sales of Eggs	2000				
15115001/12060077	Sales of Pullets	2000				
15115001/12060078	Sales of Dropping	2000				
Government Poultry Farm Complex, Nkaliki		2000				
15115001/12060075	Sales of Frozen Chickens & Live Birds	2000				
15115001/12060076	Sales of Day Old Chickens (Dock)	2000				
Ministry of Water Resources		2000				
52001001/12060093	Current Water Rate	2000				
52054001/12060094	Arrears of Water Rate	2000				
52054001/12060095	Sales of Water Tank	2000				
Ebonyi State Scholarship Board		2000				
17056001/12060006	Sales of Forms	2000				
Office of the Head of Service						
25001001/12060003	Sales of Pension ID Card	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
Judiciary Service Commission						
25001001/12060140	Sales of Recruitment Form from 200 Customary Court Chairman and Members					
Women Development Centre						
11021003/120600091	Proceeds from Bar	2000				
11021003/12060092	Proceeds from Restaurants	2000				
11021003/12060093	Cardigan/Sandal					
Ministry of Commerce and Industry						
22001001/12060000	Sales of non refundable Application forms at International Market	2000				
Ebonyi State Broadcasting Cooperation (EBBC)						
23003001/12060168	Sales of Advert Space/Agencies	2000				
23001001/12060016	Sales of Brochures	2000				
23001001/12060018	Sales of Tender Bids for dairy/Calendar	2000				
Ministry of Works and Transport						
23001001/12060144	Sales of Quarry/Asphalt	2000				
Ebonyi World Rice (EBWR)						
15102003/2202	Sales of Milled Rice	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
Ministry of Commerce and Industry		2000				
22001001/12070005	Earnings from the use of Government Hall	2000				
Ministry of Education						
17001001/12020700	Earnings - Ministry of Education	2000				
Ministry of Works and Transport						
34001001/12070003	Hire of Plant	2000				
34001001/12070046	Hire of Grader	2000				
34001001/12070048	Hire of Bulldozer	2000				
34001001/12070050	Hire of Pay loader	2000				
34001001/12070045	Earning from the ministry's Feeling Stations	2000				
34001001/12070074	Earnings from Batching Plants	2000				
34001001/12070088	Park Registration	2000				
34001001/12070089	Earnings from Park					
34001001/12070000	Renewal of Registration of Private Professional Institutions	2000				
PSU Project Support Unit (MDG's)		2000				
11185001/12070062	Bid Proceeds	2000				
Ministry of Information and State Orientation		2000				
23001001/12070095	Goodwill Messenges	2000				
Ebonyi State Broadcasting Cooperation (EBBC)		2000				
23003001/12070061	Earnings from Radio Station	2000				
23003001/12070062	Earnings from State Television	2000				
23003001/12070097	Earnings from Sport Announcement	2000				
23003001/12070098	Earning from Obituary Announcement	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
23003001/12070099	Earnings from Congratulatory Messages	2000				
23003001/12070100	Earnings from Sponsorship	2000				
23003001/12070101	Earning from Commentaries	2000				
Ebonyi State Newspaper & Publishing		2000				
23055001/12070063	Earnings From advertisement	2000				
23055001/12070104	Earning From marketing	2000				
Office of the Head of Service		2000				
25001001/12070005	Earnings from Hire of SDC Halls	2000				
Ebonyi State Agricultural Development		2000				
15102001/12070020	Hire of Tractors	2000				
Ebonyi State Industrial Estate Management						
22054001/12070028	Charges for Community Service Provider	2000				
Ebonyi Fire Service		2000				
31001001/12070105	Earnings from Fire Service	2000				
Ebonyi State Road Maintenance Agency		2000				
34004001/12070003	Earnings from Hire of Plant and Equipments	2000				
34004001/12070046	Hire of Grader	2000				
34004001/12070048	Hire of Trucks	2000				
34004001/12070050	Hire of Pay Loader	2000				
34004001/12070102	Taskforce on road Infrastructure & Other Related Matters	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
Ebonyi State Tourism Board						
36052001/12070069	Earnings from Cultural Troupes	2000				
36052001/12070064	Earnings from Amusement Park (Ride at Amusement Park)	2000				
Ebonyi State Hotels Afikpo						
36052002/12070005	Earnings from Hall - Hire	2000				
Ebonyi State Hotels Abakaliki						
3652003/12070005	Earnings from Hall - Hire	2000				
3652003/12070030	Earnings from Abakaliki Hotels	2000				
3652003/12070096	Earnings from African Sit Out	2000				
Ebonyi State Housing Development						
60010001/12070003	Earnings from Hire of Equipment	2000				
Ministry of Lands, Survey and Housing						
60001001/12070035	Earning from Premium on Lands	2000				
Ebonyi State Library Board						
17008001/12070016	Earnings from Binding	2000				
Ebonyi State Sports Council						
13051001/12070051	Gate Taking from Stadium	2000				
13051001/12070052	Earnings from Stadium Hire	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
Ministry of Water Resources		2000				
52001001/12070053	Earnings from borehole Services	2000				
EB-RUWASSA						
54002001/12070053	Earnings from borehole Services	2000				
Women Development Centre		2000				
11021003/12070005	Earnings from Hall Fire	2000				
11021003/12070021	Earning from Hotel Accommodation	2000				
Ministry of Commerce and Industry						
22001001/12080001	Rent on Government Quarters	2000				
22001001/12080003	Rent on Govt Building (International Market)	2000				
Ministry of Culture and Tourism						
360001001/12080012	Rent Green Park	2000				
360001001/12080013	Amusement Park	2000				
360001001/12080016	Fatilami Abubakar Parks	2000				
360001001/12090005	Lease Rent on Ebonyi Hotels Abakaliki	2000				
360001001/12090006	Lease Rent on Ebonyi Hotels Afikpo	2000				
360001001/12090007	Akanu Ibiam International Conference Centre	2000				
Ebonyi State Tourism Board						
36052001/12080004	Rent on Conference Centres	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
36052001/12080012	Rent from Green Park	2000				
36052001/12080000	Rent from Shop & Pavilions (Amusement Parks)	2000				
36052001/12080016	Rent from 5 Shop & Pavilions at Fatilami Parks	2000				
Ebonyi State Hotels Abakaliki		2000				
36052003/12080015	Shop Rents	2000				
Ministry of Lands, Survey and Housing						
60001001/12080001	Rent on Government Executive Quarters	2000				
60001001/12080006	Ground Rent	2000				
60001001/12080006	Rent on Udensi Staff Quarters	2000				
60001001/12080000	Rent on Oluwale quarters at Lagos	2000				
Ebonyi State Sports Council		2000				
13051001/12080017	Rent of Lock Up Shops	2000				
Women Development Centre						
11021003/12080017	Shop Rent	2000				
21001001/12080000	Rent on Govt. Land & Others - Ministry of Health	2000				
Ministry of Lands, Survey and Housing						
60001001/12090007	Arreas on Ground Rent	2000				
60001001/12090001	Rent on Government Lands	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
60001001/12090006	Current (Ground Rent)	2000				
60001001/12090008	Penalty on Ground Rent	2000				
Ministry of Finance & Economic Development						
20001001/12100000	Repayments - Ministry of Finance	2000				
Ministry of Finance & Economic Development						
20001001/12110002	Dividend Received	2000				
20001001/12110003	Dividends from Investment from Federal Government Securities	2000				
	Share of Insurance Recurrent	2000				
Office of the Accountant General						
20007001/12120015	Interest Income on Dollar A/C	2000				
20007001/12120016	Interest Income on Naira Account	2000				
Ministry of Finance & Economic Development						
20001001/12120017	Interest Receivable	2000				
Office of the Accountant General						
20007001/1202130002	Reimbursement General	2000				
Ministry of Finance & Economic Development						
20001001/12130000	REIMBURSEMENT- Ministry of Finance	2000				
Office of the Head of Service						
25001001/12130001	Federal Share of Pension & Gratuities	2000				
Ministry of Finance & Economic Development						
20001001/12140001	Recovery of Overpayment	2000				

EBONYI STATE CONSOLIDATED REVENUE CODES						
<i>Sales General - 12020600</i>						
Organization/Economic Code	Revenue Line Item Description	Fund Code				
20001001/12140002	Revenue/ Unclaimed Pension	2000				
Office of the Accountant General						
20001001/12140001	Recovery of Overpayment	2000				
20001001/12140002	Revenue/ Unclaimed Pension	2000				
20001001/12140003	Unspecified Revenue	2000				

SECOND SCHEDULE

SUPPLEMENTARY PROVISIONS RELATING TO THE SERVICE, ETC.

Proceedings of the Service

1. Subject to this Law and Section 27 of the Interpretation Act (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding at any meeting, when a vote is ordered, to have a second or casting vote), the Service may make standing orders regulating its proceedings or any of its committees.
2. At every meeting of the Service, the Chairman shall preside and in his absence the members present at the meeting shall appoint one of them to preside at the meeting other than the Secretary.
3.
 1. the quorum at a meeting of the Service shall be not less than one-half (rounded up to the nearest whole number) of the total number of members of the Service at the date of the meeting and the quorum if a committee if the Service shall be as determined by the Service.
 2. a majority decision of the members in any matter obtained by the in written

correspondence shall be treated in all respects as though it was a Decision of the Service in meeting.

4. The Service shall for the purpose of this Law, meet not less than 4 times in each year. The Service shall also meet whenever it is summoned by the Executive Chairman, and if required to do so, by notice given to him by not less than seven members, he shall summon a meeting if the Service to be held within 14days from the date on which the notice is given.
5. Where the Service desires to obtain the device of any person on a particular matter, the service may co-opt such person to the Service for such period as it thinks fit, but a person who is a member by virtue of this paragraph shall not be entitled to vote at any meeting of the Service and shall not count towards a quorum.
6. A member of the Service who is directly or indirectly interested in any matter being deliberated in the Service, or is interested in any contract made or proposed to be made by the Service shall, as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at a meeting of the Service.
7. A disclosure under this paragraph shall be recorded in the minutes of meetings of the

Service and the member concerned shall:

- a. Not, after the disclosure, take part in any deliberation or decision of the Service; and
- b. Be excluded for the purpose of constituting a quorum of any meeting of the Service for any deliberation or decision, with regards to the subject matter in respect of which his interest is so disclosed.

Committees

8.
 1. Subject to its standing orders, the Service may appoint such number of standing and ad-hoc Committee as it thinks fit to consider any report on any matter with which the Service is concerned.
 2. A Committee appointed under this paragraph shall consist of such number of persons (not necessarily members of the Service as may be determined by the Service), and a person, other than a member of the Service, shall hold office on the Committee in accordance with the terms of his appointment and the Committee shall be presided over a member of the Service.

3. The quorum of any Committee set up by the Service shall be as may be determined by the Service.
4. A decision of a Committee of the Service shall be of no effect until it is confirmed by the Service.

Miscellaneous

9. The fixing of the seal of the Service shall be authenticated by the signature of the Chairman or any other person generally or specifically authorized by the Service to act for that purpose and that of the Secretary.
10. Any Contract or Instrument which, if made by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Service by the Secretary or by the person generally or specially authorized by the Service or by other person generally or specially authorized by the Service to act for that purpose.
11. Any document purporting to be contract, instrument or other document duly signed or sealed on behalf of the Service shall be received in evidence and shall, unless the contrary is proved, be presumed without further proof to have been so signed or sealed.

12. The validity of any proceeding of the Service, or any of its Committees shall not be affected by:
 - a. any vacancy in the membership of the Service or Committee;
 - b. any defect in the appointment of a member of the Service or Committee;
or
 - c. reason that any person not entitled to do so took part in the proceeding of the Service Committee.
13. A member of a Committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Committee shall disclose his interest to the Committee and not vote on any question relating to the contract or arrangement.
14. No member of the Service shall be personally liable for any act or omission done or made in good faith while engaged in the business of the Service.

THIRD SCHEDULE**FEDERAL REPUBLIC OF NIGERIA
EBONYI STATE INTERNAL REVENUE SERVICE****PRESUMPTIVE TAX REGISTRATION FORM**

Made Pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011

Instructions: All information should be filled in ink and capital letters; no abbreviation is allowed. Entries should not spill to neighbouring block.

1. Name of Taxpayer/Registered Name-----
2. Nationality-----
3. Residential Address-----
4. GSM Number-----
5. Business Type-----
6. Business Name-----
7. Registered Business Name-----
8. Commencement Date-----
9. Means of Identification-----
10. Business Registration No.-----
11. Taxpayer Identification No. (TIN)-----

Signature/Thumbprint

Date of Registration

FOURTH SCHEDULE**FEDERAL REPUBLIC OF NIGERIA
EBONYI STATE INTERNAL REVENUE SERVICE****PRESUMPTIVE TAX RETURNS FORM**

Made pursuant to Section 6 of the Personal Income Tax (Amendment) Act, 2011.

1. Name of Taxpayer/Registered Name-----
2. Nationality-----
3. Residential Address-----
4. GSM Number-----
5. Assessment Year-----
6. Presumptive Tax Payable-----
7. Presumptive Tax Paid-----
8. Taxpayer Identification No. (TIN)-----
9. Nature of business-----

Signature/Thumbprint

Date

Period Of Filing	Due date	Date Filed	Remarks

Signature_____

Date_____

FIFTH SCHEDULE**FEDERAL REPUBLIC OF NIGERIA
EBONYI STATE INTERNAL REVENUE SERVICE****ADMINISTRATIVE DOCUMENT FOR THE GUIDANCE
OF PRESUMPTIVE TAX PAYERS****DAILY INCOME CARD GUIDE**

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 N	2 N	3 N	4 N	5 N	6 N	7 N
8 N	9 N	10 N	11 N	12 N	13 N	14 N
15 N	16 N	17 N	18 N	19 N	20 N	21 N
22 N	23 N	24 N	25 N	26 N	27 N	28 N
29 N	30 N					

PRESUMPTIVE TAX PAYABLE

S/N	Trade/Business	Micro Business	Small Business	Medium Business
1	Boutiques and other cloth sellers – Adult and Children wear	2,500.00	25,000.00	30,000.00
2	Fabricating, Welding, Bench Milling, Black Smith, Gold Smith	2,500.00	15,000.00	20,000.00
3	Confectioneries and Bakeries	2,500.00	30,000.00	30,000.00
4	Barbers and Hair Dressing Saloon	2,500.00	12,000.00	20,000.00
5	Service Providers – Business Centres and Typing Studio, Printers, Thrift Collector	2,500.00	15,000.00	30,000.00
6	Video Clubs, Car Wash and Owners, Casino Operators, Cyber Cafe Operators	5,000.00	25,000.00	30,000.00
7	Drama Group, Laundries, Dry Cleaners, Commercial Mobile Calls	2,500.00	15,000.00	30,000.00
8	Photographers/Photo Developers, Recreational Centre, Refuse, Rentals, Travel Agency	2,500.00	20,000.00	30,000.00
9	Artisans – Masons, Vulcanizers, Iron Benders, Carpenters, Cobblers, Painters and Decorators, Plumbers	2,500.00	15,000.00	30,000.00
10	Petrol, Kerosene and Lubricant Sellers	2,500.00	30,000.00	50,000.00
11	Tailoring, Interior Decoration, Fashion Designers and Garment Makers, Curtain Makers, Seamstress	2,500.00	15,000.00	30,000.00
12	Transport Workers – Taxi, Bus, lorry, etc.	2,500.00	12,000.00	50,000.00
13	General Trading/Enterprises – Retail and Wholesale, Raw Food	2,500.00	10,000.00	30,000.00

PRESUMPTIVE TAX PAYABLE

S/N	Trade/Business	Micro Business	Small Business	Medium Business
14	Bookshops/Stationery Stores, Building Materials, Cement, Cooking Gas, Air-conditioners, Mattress/Foams, Doors, Electrical Parts and Fittings	2,500.00	20,000.00	30,000.00
15	Furniture/Furnishing Material, Gas Refilling, General Contractor, General Merchants and Distributors. Gift Shop, Entrepreneurs, Imitation Jewel, Jewel, Leather Carpets, Licensed Merchants, Mobile Phone, Motor Cycle,	2,500.00	20,000.00	30,000.00
16	Spare Parts, Patent Medicine, Photographic Materials, Plank, Plastic Rubbers	2,500.00	15,000.00	30,000.00
17	Plumbing Materials, Poultry Feeds, Raw Food, Rugs and Carpets, Sewing Machine,	2,500.00	15,000.00	20,000.00
18	Timber Dealers, Tire, Wine and Beer License Operators, Yoghurt.	2,500.00	15,000.00	30,000.00
19	Financial Services – Bureau De Change, Pool Agents and Promoters, Money Lenders.	10,000.00	50,000.00	100,000.00
20	Furniture and Cabinet Makers	2,500.00	35,000.00	100,000.00
21	Restaurant and Food Sellers	2,500.00	35,000.00	50,000.00
22	Property – Guest House, Lodging, Face to Face Building with not more than ten (10) rooms.	2,500.00	50,000.00	50,000.00
23	Mechanics, Technicians, Electricians, Panel Beaters, Motorcycle, Bicycle, Keke NAPEP, Clock and Watch Repairers, and other Machine Repairers, Re-wires, Battery Chargers.	2,500.00	15,000.00	20,000.00
24	Artisans, Design and Sign Writers, Hand Craft Makers Graphic Arts.	2,500.00	12,000.00	30,000.00

PRESUMPTIVE TAX PAYABLE

S/N	Trade/Business	Micro Business	Small Business	Medium Business
25	Professional Services – Opticians, Photo lab, Auctioneers. Draughtsman, Maternity Owners, Patent Medicine Store.	2,500.00	30,000.00	50,000.00
26	Entertainment Service, Musicians	10,000.00	15,000.00	20,000.00
27	Agriculture, Forestry, Fishing, Hunting, Butchers/Meat Sellers, Horticulture/Florist, Farm Settlers, Poultry, Piggery	2,500.00	15,000.00	30,000.00
28	Aluminum Fabrication and Products	2,500.00	30,000.00	50,000.00
29	Processors, Producers and Manufacturers – Blocks, Culvert. Well Ring, Pure Water, Welders, Shoe Makers, Cold Rooms, Palm Oil Miller, Grind Mills, Sawmill Proprietors.	2,500.00	25,000.00	50,000.00
30	Transport Owners	2,500.00	30,000.00	50,000.00
31	All other trades/services covered by the Law but not listed above.	2,500.00	30,000.00	50,000.00

SIXTH SCHEDULE

**FORM OF AUTHORIZATION TO ACCESS LANDS &
BUILDINGS**

Books and Documents

To _____

The Ebonyi State Internal Revenue Service, by virtue of the powers vested in it by the Ebonyi State Internal Revenue Service and other Related Matters Law, 2020, hereby authorize you to enter the premises, office, place of management or residence of any person, the principal officer or representative or any person who has been suspected by the service of fraud, evasion, willful default etc., in connection with a Tax due to Government; and whose premises, office, place of management or residence of the Principal Officer or representative is at _____ and for carrying out your assignment there.

We further authorize you, with the aid of any police officer (if necessary), which assistance he is hereby required to give, search and remove (if necessary) such records, books and documents whenever they may be found either in possession of any Person in respect of who the tax remains unpaid.

And for the purpose of this assignment you are hereby authorized, if necessary, with such assistance as aforesaid to break open any building or place in the day time.

2. The particulars of the said arrears of tax are as follows:

Years of assessment

- (i) _____
- (ii) _____
- (iii) _____

No. of Notice of Assessment N:K

SIGNED and issued under the hand of the Chairman, Ebonyi State Internal Revenue Service at this..... day of20.....

Chairman
Ebonyi State Internal Revenue Service
Amount of Tax due

SEVENTH SCHEDULE

ESTABLISHMENT, JURISDICTION, AUTHORITY AND PROCEDURE OF THE REVENUE APPEAL COMMISSION

Establishment of the Revenue Appeal Commission

1. There shall be established the Revenue Appeal Commission (hereinafter referred to as “the Commission) to exercise the jurisdiction, powers and authority conferred on it by or under this Schedule.

Composition of the Commission

2. The Chairman of the Commission shall be a legal practitioner who has been so qualified to practise for a period of not less than 15 years with cognate experience in tax legislation and tax matters.
 - i. The Chairman shall preside at every sitting of the Commission and in his absence the members shall appoint one of them to be the Chairman.
 - ii. The quorum at any sitting or hearing of the Commission shall be 3 members.

Qualifications for appointment as a Revenue Appeal Commissioner

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

Term of Office

4. A Revenue Appeal Commissioner shall hold office for a term of 3 years, renewable for a second and third term of 3 years only and no more, from the date on which he assumes his office or until he attains the age of 65 years whichever is earlier.

Resignation and Removal

5. If for reason other than temporary absence, any vacancy occurs in the office of a Revenue Appeal Commissioner then the Governor shall appoint another person in accordance with the provisions of this Law to fill the vacancy.

Order constituting a Commission to be Final

6. The question as to the validity of the appointment of any person as a Tax Appeal Commissioner shall not be the

cause of any litigation in any court or Commission and no act or proceedings before the Commission shall be called into question in any manner on the ground merely of any defect in the constitution of the Commission.

Registrar of the Commission

- 7.1. The Governor shall appoint for the Commission a Registrar who shall be:
 - a. subject to the general control of the Revenue Appeal Commissioners, be responsible for keeping records of the proceedings of the Commission; and
 - b. be the head of the secretariat and responsible for:
 - i. the day -to-day administration, and
 - ii. the direction and control of all other employees of the Commission.
2. The official address of the Commission appointed for each zone shall be published in the State Gazette.

Other Staff of the Commission

- 8.1. The Government shall appoint such other employees as he may deem necessary, or may delegate their appointment to the State Civil Service Commission, for the efficient performance of the functions of

the Commission and the remuneration of performance of the functions of the Commission and the remuneration of persons so employed shall be determined by the Governor or as he may delegate.

2. It is declared that employment in the Commission shall be subject to the provisions of the pension legislation applicable in the State and, accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed by such legislation.

Jurisdiction of the Commission, etc.

- 9.1 The Commission shall have power to adjudicate on any disputes or matter arising from such tax or revenue legislation applicable in the State (hereinafter referred to as the Revenue Law and any other Law contained in or specified in the First Schedule to this Law or other Laws made or to be made from time to time by the National Assembly or the State House of Assembly.
2. The Commission shall apply such provisions of the Revenue Laws as may be applicable in the determination or resolution of any dispute or controversy before it.

Criminal Prosecution

10. Where in the course of its adjudication, the Commission discovers evidence of possible criminality, the Commission shall be obliged to pass such information to the Service, the Chambers of the Attorney-General of the State or any other relevant Law enforcement agency.

Appeals from Decisions of the Service

11. If the Service is aggrieved by the non-compliance by a person in respect of any provision of the tax Laws, it may appeal to the Commission where the person is resident giving notice in writing through the Registrar of the Commission.

Notice of Appeal

- 12.1 A notice of appeal to be given under the provisions of this Section shall be given in writing to the Service and shall set out:
 - a. the name and address of the Appellant;
 - b. the official number and the date of the relevant notice of assessment;
 - c. the amount of the assessed tax in dispute;
 - d. the precise grounds of appeal against the assessment;
 - e. the address for service of any notice or

other documents to be given to the appellant; and

- f. the date on which Appellant was served with notice of refusal by the Service to amend the assessment as desired.
2. As soon as may be after receipt of a notice of appeal, the Registrar of the RAC (in this Law referred to as “the Registrar”) shall, having regard to the grounds of appeal and to any relevant provisions of this Law, disclose and deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing.
 3. A notice or other documents to be delivered to or served on the RAC shall be addressed to the Registrar and be delivered at, or sent by registered post, to the Commission's official address.
 4. An appellant may discontinue an appeal by him under this section upon giving notice to the Registrar in writing any time before or during the hearing of the appeal.
 5. Notwithstanding that a notice of appeal against an assessment has been given by an appellant under this section, the Board may revise the assessment in agreement with the taxable person, and on notice of the Notice of appeal agreement being

given in writing by the Service to the Registrar at any time before the hearing the appeal shall be treated as being discontinued.

6. On the discontinuance of an appeal under this section, the amount or revised amount of the assessment, as the Service may determine, shall be deemed to have been agreed upon between the tax authority and the appellant under section 57 (3) of the Personal Income Tax Act.

Consideration of Appeal

- 13.1. The Commission shall as often as may be necessary, meet to hear appeals in any town where an office of the Service is situated and at any such meeting:
 - a. any three or more Appeal Commissioners may hear and decide an appeal: and
 - b. the Appeal Commissioners present shall elect one of them to be the Chairman for the meeting in the absence of the substantive Chairman of the RAC.
2. An Appeal Commissioner who has a direct or indirect financial interest in a taxable person or being a relative of a person having such an interest, and having knowledge thereof, shall, when any appeal

by such taxable person is pending before the RAC, declare such interest to the other Appeal Commissioners and give notice to the Service in writing of such interest or relationship, and he shall not sit at any meeting or the hearing of that Appeal.

3. The provisions of subsection (2) of this section shall also apply where an Appeal Commissioner is a legal practitioner or an accountant, and the taxable person is or has been a client of that Appeal Commissioner five years before the date fixed for the hearing.
4. The Registrar of the Commission shall give seven clear working days' notice to the Service and to the applicant of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the RAC has fixed a date at the hearing.
5. All notices, receipts and documents, other than decisions of the RAC may be signed under the hand of the Registrar.
6. All appeals before the Commission shall be held in public.
7. A taxable person who appeals against an assessment shall be entitled to be represented at the hearing of the appeal but if the person intended by the taxable

person to be his representative in an appeal is unable for good cause to attend the hearing, the Commission may adjourn the hearing to such reasonable time as it thinks fit, or admit the appeal to be made by some other person or by way of written statement.

8. The onus of proving that the assessment complained of is excessive shall be on the appellant.
9. At the hearing of an appeal, if the representative of the Service proves to the satisfaction of the Commission or the court hearing the appeal in the first instance that:
 - a. the appellant has, contrary section 44 (1) of the Personal Income Tax Act, for the year of assessment concerned, failed to prepare and deliver to the Service the statement mentioned in that subsection;
 - b. the appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - c. it is expedient to require the appellant to pay an amount as security for processing the appeal, the Commission or, as the case may be, the Commission may adjourn the hearing of the appeal to any

subsequent day and order the appellant to deposit with the Service before the day of the adjourned hearing an amount, on – account of the tax charged by the assessment under appeal, equal to the tax charged on the appellant for the preceding year of assessment under appeal, whichever is the lesser.

10. If the appellant fails to comply with an order under subsection (9) (c) of this Section, the assessment against which he appealed shall be confirmed and the appellant shall have no further right of appeal whatsoever with respect to the assessment.
11. The Commission may confirm, reduce, increase or annul the assessment or make such order thereon as it deems fit.
12. The decision of the Commission shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Board by the Registrar, on a request within two weeks of the decision.
13. Where, on the hearing of an appeal:
 - a. no accounts, books or records relating to income or profits were produced by or on behalf of the appellant;

- b. those accounts books or records were so produced but the Commission rejected the same on the ground that it has been shown to its satisfaction that they were incomplete or unsatisfactory;
 - c. the appellant or his representative, at the hearing of the appeal has neglected or refused to comply with a precept delivered or sent to him by the Secretary without showing reasonable cause;
 - d. the appellant or a person employed, whether confidentially or otherwise, by the appellant or his agent, has refused to answer any question put to him by the Commission, without showing any reasonable cause, the Chairman of the Commission shall record particulars of the same in his written decision.
14. The Chief Judge of the State may, make rules prescribing the procedure to be followed in the conduct of appeals before the Commission.

Service of Notice to the Appellant

- 14.1 Notice of the amount of the tax chargeable under the assessment as determined by the Commission shall be served by the

Service on the appellant or on the person in whose name the appellant is chargeable.

2. Notwithstanding that a further appeal may be pending, tax shall be paid in accordance with the decision of the Commission within one month of notification of the amount of the tax payable pursuant to subsection (1) of this section, and proceedings may be taken for its recovery in accordance with the provisions of this Law.

Period for Appeal

- 15.1 Subject to the provisions of section 34 of this Law, a taxable person who decides to appeal against an assessment made on him by the decision to the Commission shall give notice of further appeal to the High Court of the State in writing to the Service within 30 days after the date on which the decision was given.
2. Where a Commission has not been constituted under this Law or the number of Commissioners available is inadequate for a proper hearing of an appeal against an assessment made on a taxable person, the taxable person who is aggrieved by the assessment and has been unable to agree with the Service in the manner provided in Section 34 of this Law and Section 57 (3)

of the Personal Income Tax Act, may appeal against the assessment to the High Court of the State as a tribunal of first instance upon giving notice in writing to the Service within thirty days after the date of service of notice of the refusal by the Service to amend the assessment as desired.

3. If the Service is dissatisfied with a decision of the Commission it may appeal against that decision to the High Court upon giving notice in writing to the other party to the appeal within 30 days of the decision, which it is appealing.
4. All parties to an appeal shall be given seven clear working days' notice of the date fixed for the hearing of the appeal unless rules made hereunder otherwise provide.
5. If on the hearing of an appeal from the decision of the Commission a certified copy of that decision is produced before the High Court and the decision contains a record by reference to:
 - a. Rule 13 Sub-Rule (13) (a) of Schedule Seven to this Law, the High Court shall dismiss the appeal;
 - b. Rule 13 Sub-Rule (13) (b) of Schedule Seven to this Law, the High Court may dismiss the appeal on prima facie

evidence, with respect to the accounts, books or records having being incomplete or unsatisfactory, as the Court may deem sufficient;

- c. Rule 13 Sub-Rule (13) (c) and (d) of Schedule Seven to this Law, the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.
6. Notwithstanding the provisions of section 67 of the Personal Income Tax Act, if in a particular case the Judge, from information given at the hearing of the appeal is of the opinion that tax is not recovered, he may, on application being made by or on behalf of the Service, require the appellant to furnish within such time as may be specified the tax assessed, which shall immediately become payable and recoverable.
 7. The cost of the appeal shall be at the discretion of the Judge hearing the appeal and there shall be a sum fixed by the Judge.
 8. The Chief Judge of the High Court may make rules providing for the method of tendering evidence before a Judge on appeal, the conduct of the appeals and the procedure to be followed by a Judge.

9. An appeal against the decision of a Judge shall lie to the Court of Appeal within 30 (thirty) days of the decision of the Judge and thereafter to the Supreme Court.

Assessment to be Final and Conclusive

- 16.1 Where no valid appeal against a tax assessment has been lodged within the time limited by Section 53 of this Law or where due notice has not been given of a further appeal against a decision of the Appeal Commissioners or a Judge, as the case may be, an assessment made by the Service or agreed to under the provisions of this Law as the case may be, shall be final and conclusive for all purposes of this Law as regards the amounts of the assessable, total or chargeable income and the tax payable thereon.
2. If the full amount of the tax charged by a final and conclusive assessment is not paid within the appropriate period prescribed by the provisions of this Law, the provisions thereof relating to the recovering of tax, and to any penalty under this Law, shall apply to the collection and recovery of the tax or penalty subject only to the setoff of the amount of any tax payable under any claim made under a provision of this Law or of which has been agreed to by the Service or determined on

an appeal against a refusal to admit that claim.

PROVIDED that, where an assessment has become final and conclusive, any tax overpaid, including any amount deposited with the Service on account of the tax charged by the assessment, shall be paid; and nothing in section 57 of the Personal Income Tax Act shall prevent the Service from making an assessment or additional assessment for any year which does not involve re-opening any issue, on the same fact, which has been determined for that year of assessment under sub section (3) of that section or an appeal.

Procedure before Revenue Appeal Commission

- 17.1 Revenue Appeal Commissioners shall meet to hear appeals as often as is necessary.
2. Where a Revenue Appeal Commissioner has a direct or indirect financial interest in any appeal pending before the Committee or where the taxable person is or was a client of that Revenue Appeal Commissioner in his professional capacity, he shall declare such interest to the other Tax Appeal Commissioners and refrain from sitting in any meeting for the hearing of the tax appeal.

3. The Registrar to the Commission shall give 7 clear days' notice to the Service and to the appellant of the date and place fixed for the hearing of each appeal except in respect of any adjourned hearing for which the Revenue Appeal Commissioners have fixed a date at their previous hearing.
 4. All notices, documents, other than decisions of the Commission, shall be signified under the hand of the Secretary.
 5. All appeals before the Revenue Appeal Commissioners shall be held in public.
 6. The onus of proving that the assessment complained of is excessive shall be on the appellant
 7. The Commission may, after giving the parties an opportunity of being heard, confirm, reduce, increase or annul the assessment or make any such order as it deems fit.
 8. Every decision of the Commission shall be recorded in writing by the Chairman and a certified copy of such decision shall be supplied to the appellant or the Service by the Secretary, upon a request made within 30 days of such decision.
- 18.1 Notice of the amount of the tax chargeable under the assessment as determined by the Commission shall be served by the Service

upon the taxable person or upon the person in whose name such taxable person is chargeable.

2. An award or judgment of the Commission shall be enforced as if it were a judgment of the High Court upon registration of a copy by the party seeking to enforce the award or judgment with the Chief Registrar of the High Court by the party seeking to enforce the award or judgment.

Appeal to the High Court of Ebonyi State

- 19.1 Any person dissatisfied with a decision of the Commission constituted under this Schedule may appeal against such decision to the High Court of Ebonyi State (“the High Court”) upon giving notice in writing to the Secretary to the Commission within 30 days after the date on which such decision was given.
 2. A notice of appeal filed pursuant to Sub-Rule (1) of this Rule shall set out all the grounds of fact, law or mixed law and fact upon which the appeal is based.
 3. Upon receipt of a notice of appeal under Sub-Rule (1) or (2) of this Rule, the Registrar of the Commission shall cause the notice to be given to the Chief Registrar of the High Court along with all the exhibits tendered at the hearing before

the Commission to the Secretary within 30 days after the date on which such decision was given.

4. The Chief Judge of the High Court may make rules providing for the procedure in respect of appeals made under this Law and until such rules are made, the High Court Rules relating to hearing of appeals shall apply to the hearing of an appeal under this Law.

Right to Legal Representation

- 20.1 A complainant or appellant, as the case may be, may either appear in person or authorize one or more legal practitioners or any of its officers to represent him or its case before the Commission.
2. Every individual or company in a case before the Commission shall be entitled to be represented at the hearing of an appeal by a solicitor or chartered accountant or adviser provided that, if the person appointed by the taxable person to be representative in any matter before the Commission is unable for good cause to attend hearing thereof, the Commission may adjourn the hearing for such reasonable time as it deems fit, or admit the appeal made by some other person or by way of a written address.

Application of Statute Limitation

21. No statute of limitation shall apply to any matter brought before the Commission or High Court.

Powers and Procedures of the Committee

22.1 The Commission may make rules regulating its procedures.

2. The Commission shall, for the purposes of discharging its functions under this Law, have power to:

- i. summon and enforce the attendance of any person via the process of the High Court of the State and examine him on oath;
- ii. require the discovery and production of documents;
- iii. receive evidence on affidavits;
- iv. call for the examination of witnesses or documents;
- v. review its decisions;
- vi. dismiss an application for default or deciding matters ex-parte;
- vii. set aside any order of dismissal of any application for default or any order passed by it ex parte; and

- viii. do anything, which in the opinion of the Commission, is ancillary to its functions under this Schedule.
3. Proceedings before the Commission shall be deemed to be a judicial proceeding and the Commission shall be deemed to be a civil court for the purposes of this Law.

Costs

23. Each party to an appeal shall bear its own cost.

Further Appeals

An appeal against the decision of the High Court at the instance of either party shall lie to the Court of Appeal.

APPENDIX

FORM A

This printed impression has been carefully compared by me with the Bill which has been passed into Law by the Ebonyi State House of Assembly and found by me to be a true and correctly printed copy of the said Bill.



ANASI PATRICIA O. (MRS)
CLERK OF THE HOUSE OF ASSEMBLY,
EBONYI STATE OF NIGERIA.

Dated this 22nd Day of May 2020.

FORM B

Assented to by me this 22nd Day of May 2020.



CHIEF ENGR. DAVID NWEZE UMAHI
(FNSE, FNATE)
GOVERNOR,
EBONYI STATE OF NIGERIA

FORM C

I withhold my assent.

GOVERNOR
EBONYI STATE OF NIGERIA

Dated this day of 2020

FORM D

This Bill to which the Governor has by Letter Reference No.

Dated thisday of..... 2020

Signified the withholding of his assent has again been passed by the House of Assembly of Ebonyi State of Nigeria by a two third majority this day of 2020.

CLERK OF THE EBONYI STATE HOUSE OF ASSEMBLY

Dated at Abakaliki this.....day of..... 2020

OR

Passed by the House of Assembly of Ebonyi State of Nigeria by a two third majority this..... day of 2020

This printed impression has been carefully compared by me with the Bill which has been passed into Law by the House of Assembly of Ebonyi State of Nigeria and found by me to be a true and correctly printed copy of the said Bill.

CLERK OF THE EBONYI STATE HOUSE OF ASSEMBLY

Dated this.....,..... day of.....2020