



# Kano State of Nigeria

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(4) Meriments and Road Closure Levies:				
Entertainment Fees/Activities	5,000 P/activity	1,000	1,000 per activity	
Noise Control Fees P/Activity	5,000 P/activity	1,000	1,000	

(5) Food Licence:				
Food Licence Permit (for Restaurants, Bakeries and Other Places where food is sold)	25,000	20,000	3,000	
Annual Dues	5,000	3,000	500	

(6) Radio and TV Licence Fees (Other than Radio and Television Transmitter):				
Radio & TV Fees	1,000	1,000	500	
Vehicle Radio Fees (where the vehicle is registered)	2,000	2,000	500	

(7) Marriage and Birth Registration Fees				
Marriage Registration (Act) Fees	5,000	3,000	500	
Customary Marriage Fees	3,000	2,000	500	
Marriage Certificate Fees	5,000	5,000	500	
Birth Registration Fees	2,000	100	50	
Death Registration Fees	500	500	500	
Indigene Certificate	500	500	500	

(8) Naming of Street Registration Fees	150,000	20,000	20,000
Renewal Annual	10,000	5,000	5,000

(9) Right of Occupancy Fees in Local Areas	10,000	5,000	2,500
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**(10) Market Rates and Levies**

Permanent Stalls (per annum)	12,000	2,000	600
Market Stalls (per annum)	8,000	1,500	300
Seasonal Markets (per bag/heap)	100	50	10
Market Hawkers (daily)	40	20	20
Market Hawkers (weekly)	100	50	50

**(11) Motor Park Levies**

Entrance Fees (Gate) Trucks, Lorries, Tankers	300	200	100
Canter, Buses, Pick-up Vans	100	50	30
Loading and Offloading Fees (per trip)			
Trailer	2,000	1,500	600
Lorry	1,500	1,000	500
Canter	500	300	200
Motorcycle Parking Fees (per day)	50	20	20

(16) Wrong Parking Charges				
Towing of Vehicle Fees	5,000	3,000	1,000	

(17) Other Levies and Fees				
Contract Registration Fees	20,000	20,000	20,000	
Contract Processing Fees	2.5% of the value of the contract	2.5% of the value of the contract	2.5% of the value of the contract	

## AUTHENTICATION BY THE CLERK TO THE HOUSE

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

(LAWAN BADAMASI),  
Clerk/Permanent Secretary  
Kano State House of Assembly

Assented to this 7<sup>th</sup> day of April, 2015 (1436 AH).

MOHAMMED RABI'U MUSA,  
Governor,  
Kano State of Nigeria

**KANO STATE LOCAL GOVERNMENTS HARMONIZED RATES AND LEVIES  
(AMENDMENT) LAW 2015 (1436 A.H)**

No. 3

2015



Law 3 of 2015  
Kano State of Nigeria

A Law to provide for an amendment of Kano State Local Governments Harmonized Rates and Levies Law 2015 (1436 A.H.)

BE IT ENACTED by the Kano State House of Assembly as Follows:-

1. This Law may be cited as Kano State Local Governments Harmonized Rates and Levies (Amendment) Law 2015 (1436 A.H). and shall come into operation on 7<sup>th</sup> day of April 2015 (1436 A.H.).

Short Title and  
Commencement

2. The Kano State Local Governments Harmonized Rates and Levies Law 2013 (1435 A.H.) hereinafter referred to as the "Principal Law" is hereby amended as follows:-

Amendment of  
the Principal  
Law

Section 2 of Principal Law is hereby amended by deleting the section and substituting it with new section 2 as follows:-

this Law, unless the context otherwise requires:-

Amendment of  
Section 2

"**Local Government**" means Dala, Dawakin-Kudu, Fagge, Gezawa, Gwale, Kumbotso, Municipal, Tarauni, Ungogo.

"**Local Government**" means Bichi, Danbatta, Rano, Tudun Wada, Wudil

**"Rural Local Government"** means Ajingi, Albasu, Bagwai, Bebeji, Bunkure, Doguwa, Gabasawa, Garko, Garun Mallam, Kabo, Karaye, Kibiya, Kiru, Kunci, Madobi, Makoda, Minjibir, Rimin Gado, Rogo, Shanono, Sumaila, Takai, Tofa, Tsanyawa, Warawa.

**"Chairman"** means Chairman of the Board

**"Court"** means Revenue Court, Magistrate Court or Shari'a Court or any other competent Court within the Local Governments in the State.

**"Fees"** means a charge imposed by Local Government for a particular service or permission (Rights) granted exclusive to a person.

**"Levy"** means authorized charges and includes fees and charges.

**"Rates"** means an amount payable to the Local Governments as provided in the schedule hereto.

**"State"** means Kano State of Nigeria

**"Person"** includes an individual or body of individuals, Family, Corporation, Sole, Trustee or Executor who carries on an economic activity, for the purpose of obtaining income within a Local Government in the State.

**"General Contractor"** means General Contractor within the Local Government.

**"Revenue Collector"** means a staff of Local Government or any other person or group of persons duly appointed to collect revenue for the Local Government.

**"Permanent Stalls"** means solid structures built and owned by private individuals.

**"Block Stalls"** means solid structure built and owned by the Government.

Amendment of  
in 4(3)

3. Section 4(3) of the Principal Law is hereby amended by deleting the whole section and substituting it with new section 4(3) as follows:-

4(3) The Revenue Committee shall comprise the following members:-

(a) Head of Finance as Chairman;

(b) Three Local Government Supervisory Councilors;

(c) Two other persons experienced in revenue matters to be appointed by the Chairman of the Local Government on their personal merits; and

(d) The Revenue Officer of a particular Local Government shall serve as a Secretary to the revenue committee

Amendment of  
in 8(1)(2)

4. Section 8(1) of the Principal Law is hereby amended by substituting the word "taxes" with "rates and levies"

**And State Local Government Harmonized Rates Law No. 3 of 2015 A 17**  
**and Levies (Amendment) Law 2014**

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Section 11(4) of the principal law is hereby amended by inserting the following words immediately after "certain levies" as follows:-  
**or joint levies".**

Amendment of  
Section 3

(1) Section 16(2) of the Principal Law is hereby amended by substituting the word "in" with **"Immediately after attend"**.

Amendment of  
Section 16

(2) Section 6(3) of the Principal Law is hereby amended by inserting the following words immediately after "through a legal practitioner" as follows:- **"appointed by him"**.

Section 18(a) of the Principal Law is hereby amended by inserting the words **"rate or"** immediately before the word "levy".

Amendment of  
Section 18

(1) Section 19(4) of the Principal Law is hereby amended by deleting the whole section 19(4) and substituting it with new section 19(4) as follows:-

Amendment of  
Section 19

(4) Any person who aids or abets one or more persons for the purposes of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to a fine equivalent to 200% of the sum in question or to imprisonment for term not exceeding two(2) years

(2) Section 19(5) of the Principal Law is hereby amended by inserting the following words immediately after the words "only" as follows:- **"a term not exceeding"**.

(1) Section 20(1) of the Principal Law is hereby amended by deleting the whole section 20(1) and substituting it with new section 20(1) as follows:-

Amendment of  
Section 20

(1) The State Joint Revenue Committee shall carry out a periodic review of the rates and levies charged in this Law and categorization of the Local Governments in to Urban, Semi-urban and Rural every three (3) years and ensure that the differences in amounts chargeable by Local Government in respect of any levy or rate is minimized.

Section 20(2) of the Principal Law is hereby amended by inserting the following words immediately after the word "review" as follows:- **"herein mentioned"**.

turn "market hawkers" as follows:-

imal entry fee to the market; Cow N100, Sheep N50, Goat  
30". Camel N100, Horse N100, Donkey N50.

. Article 14 is hereby amended by deleting the whole article  
d replacing it with the new one as follows:-

Amendment of  
article 14 to the  
Schedule

1 Sign Board (signage) and Advert Permit Fees  
(*arashin talla na Alluna da na Amsakuwa*)

ra wave lo Mai ita Babba)	N500,000 per annum (corporate)	N350,000 per annum (corporate)	N200,000 per annum (corporate)
roller (Allo i Canzawa)	N500,000 per annum (corporate)	N300,000 per annum (corporate)	N200,000 per annum (corporate)
ipole abban Allo i Kafa ya)	N1,000,000 per annum (corporate)	N700,000 per annum (corporate)	N400,000 per annum
D screen lon labijin)	N150,000 per module/per annum (corporate)	N100,000 per module/per annum (corporate)	N80,000 per module/per annum (corporate)
e catchers lon Titi Mai le Daya)	N500,000 per annum (corporate)	N350,000 per annum (corporate)	N200,000 per annum (corporate)
ntries lon Titi Mai le Biyu)	N1,500,000 per annum (corporate)	N800,000 per annum (corporate)	N500,000 per annum (corporate)
dge panel lon Jikin da)	N300,000 per annum (corporate)	N200,000 per annum (corporate)	N150,000 per annum (corporate)
destrian dges: lon Gadar allaka Titi)	N200,000 per annum (corporate)	N120,000 per annum (corporate)	N100,000 per annum (corporate)
reet Lamp leAllon lar Titi)	N3,000/pole/annum (corporate)	N1,500/pole/annum (corporate)	N1,000/pole/annum (corporate)
ctric sign board lon Titi Mai iya)	N10,000/sqm/annum (corporate)	N7,000/sqm/annum (corporate)	N5,000/sqm/annum (corporate)



Projection sign ( <i>Allo Mai Kafa Daya Dake Nuna Wuri</i> )	N20,000/sqm/annum (corporate)	N15,000/sqm/annum (corporate)	N10,000/sqm/annum (corporate)
Free standing ( <i>Allunan Gidajen Mai Da Bankuna</i> )	N70,000/sqm/annum (corporate)	N40,000/sqm/annum (corporate)	N25,000/sqm/annum (corporate)

#### STREET FURNITURE:

	URBAN	SEMI URBAN	RURAL
Bus shelter ( <i>Rumfar Jiran Mota Da A Ka Yi Da Sunan Kamfani</i> )	N20,000 per annum (corporate)	N15,000 per annum (corporate)	N10,000 per annum (corporate)
Table and Chairs ( <i>Kujeru Da Tebura Masu Dauke Da Sunan Wani Kamfani</i> )	N12,000/table & 4 chairs/annum (corporate)	N8,000/table & 4 chairs/annum (corporate)	N4,000/table & 4 chairs/annum (corporate)
Umbrella & wind vanes ( <i>Lema Mai Dauke Da Sunan Kamfani</i> )	N5,000 per annum (corporate)	N3,000 per annum (corporate)	N2,000 per annum (corporate)

#### TEMPORARY SIGN:

	URBAN	SEMI URBAN	RURAL
Banners	N5,000 per week	N5,000 per week	N5,000 per week
Parasols ( <i>Kyallen .eda</i> )	N5,000 per week	N5,000 per week	N5,000 per week
Kiosk	N10,000 per annum	N10,000 per annum	N10,000 per annum
Sezibos ( <i>Kwantena</i> )	N15,000 per annum	N15,000 per annum	N15,000 per annum
Weather Banner	N1,000 per week	N1,000 per week	N1,000 per week

**Amendment of  
article 15 to the  
Schedule**

**13. Article 15, is hereby amended by inserting an additional column after column "sanitation fees" as follows:- "Commercial sanitation: N40,000 Urban LGAs; N20,000 Semi Urban LGAs; and N10,000 Rural LGAs.**

**AUTHENTICATION BY THE CLERK**

**This printed impression has been carefully compared by me with the said Law (Kano State Local Governments Harmonized Rates and Levies (Amendment) Law 2015) (1436 A.H) Which was passed by the House of Assembly and found by me to be a true and correctly printed copy of the said Law.**

**LAWAN BADAMASI**  
*Clerk/Permanent Secretary,*  
**Kano State House of Assembly**

*Kano State Legal Notice No. 1 of 2015*

**CONSTITUTION OF THE FEDERAL REPUBLIC OF NIGERIA 1999  
(AS AMENDED)**

**THE CRIMINAL PROCEDURE CODE LAW 1991 (CAP. 37) LAWS OF KANO STATE  
OF NIGERIA.**

**DELEGATION OF POWERS OF ATTORNEY GENERAL**

IN EXERCISE of the powers conferred upon me by Section 211(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 7 of the Criminal Procedure Code Law 1991 (Cap.37) Laws of Kano State of Nigeria and Section 385 (a) of the Criminal Procedure Code (Amendment) Law 2000. ***I, Maliki Kuliya Umar, Attorney General/Commissioner for Justice, Kano State of Nigeria,*** do hereby delegate to the persons mentioned in the schedule below to be exercised by them in accordance with my general instructions, all powers vested in me under Section 211(1) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and the Criminal procedure Code Law 1991 of Kano State of Nigeria other than those under Sections 141 and 253 of said Criminal procedure Code.

**SCHEDULE**

<b>S/NO.</b>	<b>NAME</b>	<b>DESIGNATION</b>
1.	Auwalu Sani Dandago	Principal State Counsel
2.	Hauwa Ado Kurawa	Senior State Counsel
3.	Auwalu Usman usman	State Counsel
4.	Hauwa Abdussalam Musa	State Counsel
5.	Hannatu Abdulmalik	State Counsel

**DATED AT KANO THIS 2<sup>ND</sup> DAY OF APRIL, 2015**

**MALIKI KULIYA UMAR**  
**Attorney General/Commissioner For Justice**  
**Kano State**

## TRANSITIONAL AND SAVING PROVISIONS

122. (1) The Kano State Revenue Administration Law 2010 is hereby amended.

Repeal and  
Saving Cap. 64.

(2) All valid appointments of staff made by the Board before coming into force of this law shall be deemed to have been made pursuant to this law and the existing right of fresh staff if any, to pension and gratuities by virtue of this section be preserved.

### SCHEDULE 1

LIST OF TAXES, LEVIES, ETC. COLLECTABLE BY THE STATE GOVERNMENT PURSUANT TO THE TAXES AND LEVIES (APPROVED LIST FOR COLLECTION) ACT (AMENDMENT) ORDER, 2015.

1. Personal Income Tax in respect of: -
  - (a) Pay-As-You-Earn (PAYE) and
  - (b) Direct Taxation (self-assessment)
2. Withholding Tax (individuals only)
3. Capital Gains Tax (individuals only)
4. Stamp Duties on Instruments executed by individuals
5. Gaming fees and Taxes
6. Road Taxes,
7. Business Premises Registration Fee in respect of urban and rural areas in the State.
8. Development Levy (individuals only)
9. Naming of Street Registration Fees in the State Capital.
10. Right of Occupancy fees on Lands owned by the State Government in Urban Areas of the State.

11. Market Taxes and Levies where State finance is involved.
12. Property Tax
13. Hotel, Restaurant or Event Centres (Consumption Tax)
14. Entertainment tax
15. Environmental Impact Assessment (ecological) Fee or Levy
16. Milling, Sand dredging, Mining, and Quarrying Fee
17. Animal Trade Tax
18. Produce Sales Tax
19. Slaughter or Abattoir Fees, where State finance is involved;
20. Infrastructure Maintenance Charge or Levy
21. Fire Service Charge
22. Economic Development Levy
23. Social Services Contribution Levy
24. Signage and Mobile Advertisement, Jointly Collected by States and Local Governments.
25. Container Haulage Discharge Fee
26. Specialized Vehicle Parking Fees within the Metropolitan LGAs
27. Agricultural Products Levy