

OFFICE OF THE CLERK
KWARA STATE HOUSE OF ASSEMBLY

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KWHA/S.23/VOL.IV/3059

29th September, 2020.

The Executive Governor of Kwara State,
Government House,
Ilorin.

Your Excellency, Sir

**NOTIFICATION OF THE KWARA STATE HOUSE OF ASSEMBLY RESOLUTION
NO. 9 OF THE SECOND SESSION OF THE 9TH LEGISLATURE ON THE REQUEST
OF THE GOVERNOR FOR APPROVAL ON CONSOLIDATED REVENUE CODES AND
RATES FOR FISCAL TRANSPARENCY AND ACCOUNTABILITY**

At its Sitting of Tuesday, 29th September, 2020, the Hon. House considered the request of His Excellency, the Executive Governor of Kwara State, Mallam Abdulrahman Abdulrazaq for Approval of the Hon. House on the Kwara State Consolidated Revenue Codes and Rates to enhance and strengthen fiscal transparency and accountability in the collection and administration of tax revenue in the State and resolved as follows:

This Hon. House hereby approves the Kwara State Consolidated Revenue Codes and Rates in accordance with the provisions of Sections 21 and 81 (2) of the Kwara State Revenue Administration Law, 2015 to enhance and strengthen fiscal transparency and accountability in the collection and administration of tax revenue in the State.

2. Please accept the assurance of my highest regards.


Hajia H. J. Kperogi
Clerk to the House

*EC - Kwara
29/9/20*

KWARA STATE CONSOLIDATED REVENUE CODES AND RATES REGULATIONS, 2020.

In exercise of the powers conferred by Section 76 of the Kwara State Revenue Administration Law (No. 6) of 2015 (as amended), the Kwara State Internal Revenue Service hereby makes the following Regulations:

- 1) The revenue codes and rates set out in the Third Schedule to this Regulation shall be the applicable rates accruable to the State Government.
- 2) Upon the commencement of this Regulation, revenue rates applicable across the Ministries, Departments and Agencies as well as the Local Governments in the State are prescribed in the Schedules set out hereunder.
- 3) Pursuant to the provision of Section 21 of the Kwara State Revenue Administration Law (2015) as amended, the Kwara State Internal Revenue Service shall be the sole entity responsible for the collection of revenue (which include taxes, levies, fines, charges and any other monies due to the State Government) across the State' Ministries, Departments and Agencies.
- 4) Kwara State Revenue Administration Law 2015 (as amended), established the Local Government Revenue Committee in Section 22, and the State Joint Revenue Committee in Section 24.
- 5) Section 25 of the Kwara State Revenue Administration Law 2015 (as amended), consequently empowered the State Joint Revenue Committee to deal with revenue matters of common concern to the State and Local Government and thus, work out institutional arrangements for the joint revenue collections delineated in Fourth Schedule in this Regulation, provided that such arrangement is not inconsistent with the provisions of the Constitution of the Federal Republic of Nigeria 1999 (as amended), and Tax and Levies (Approved List of Collection Act CAP T2 LFN, 2004

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PART I- REVENUE BY MINISTRIES, DEPARMENTS & AGENCIES (MDAs)

1. ADMINISTRATIVE & TENDER FEES

CODE	LICENCES - GENERAL	RATE
PPA 01	Administrative Charges	
PPA 01-0	Category A - Less than 1m	N 10,000.00
PPA 01-1	Category B - 1m -10m	N 20,000.00
PPA 01-2	Category C - 10m - 20m	N 30,000.00
PPA 01-3	Category D - 20m -50m	N 40,000.00
PPA 01-4	Category E - 50m -100m	N 100,000.00
PPA 01-5	Category F - 100m -500m	N 175,000.00
PPA 01-6	Category G - 500m -1b	N 250,000.00
PPA 01-7	Category H - ABOVE 1b	N 375,000.00
PPA 02	Tender Fees	
PPA 02 - 1	Contractor & Suppliers	
PPA 02 - 1- 01	Category A - Less than 1m	N 20,000.00
PPA 02 - 1- 02	Category B - 1m -10m	N 40,000.00
PPA 02 - 1- 03	Category C - 10m - 20m	N 60,000.00
PPA 02 - 1- 04	Category D - 20m -50m	N 80,000.00
PPA 02 - 1- 05	Category E - 50m -100m	N 150,000.00
PPA 02 - 1- 06	Category F - 100m -500m	N 250,000.00
PPA 02 - 1- 07	Category G - 500m -1b	N 500,000.00
PPA 02 - 1- 08	Category H - ABOVE 1b	N 750,000.00
PP 02 - 2	Consultancy Services	
PP 02 - 2 - 01	Category A - Less than 1m	N 10,000.00
PP 02 - 2 - 02	Category B - 1m -10m	N 20,000.00
PP 02 - 2 - 03	Category C - 10m - 20m	N 30,000.00
PP 02 - 2 - 04	Category D - 20m -50m	N 40,000.00
PP 02 - 2 - 05	Category E - 50m -100m	N 75,000.00
PP 02 - 2 - 06	Category F - 100m -500m	N 125,000.00
PP 02 - 2 - 07	Category G - 500m -1b	N 250,000.00
PP 02 - 2 - 08	Category H - ABOVE 1b	N 375,000.00



2. CONTRACTOR/CONSULTANT REGISTRATION

PPA 03	Contractor/ Consultant Registration		
PPA 03-0	Contractor & Suppliers	Registration	Renewal
PPA 03-0-001	Category A- Less than 1M	N 50,000.00	N 20,000.00
PPA 03-0-002	Category B- 1M-10M	N 75,000.00	N 40,000.00
PPA 03-0-003	Category C- 10M-20M	N 100,000.00	N 50,000.00
PPA 03-0-004	Category D- 20M-50M	N 125,000.00	N 70,000.00
PPA 03-0-005	Category E- 50M-100M	N 150,000.00	N 80,000.00
PPA 03-0-006	Category F- 100M-500M	N 300,000.00	N 150,000.00
PPA 03-0-007	Category G- 500M-1B	N 500,000.00	N 250,000.00
PPA 03-0-008	Category H-ABOVE 1B	N 1,000,000.00	N 500,000.00
PPA 03-1	Consultant service	Registration	Renewal
PPA 03-1-001	Category A- Less than 1M	N 25,000.00	N 10,000.00
PPA 03-1-002	Category B- 1M-10M	N 37,500.00	N 20,000.00
PPA 03-1-003	Category C- 10M-20M	N 50,000.00	N 25,000.00
PPA 03-1-004	Category D- 20M-50M	N 62,500.00	N 35,000.00
PPA 03-1-005	Category E- 50M-100M	N 75,000.00	N 40,000.00
PPA 03-1-006	Category F- 100M-500M	N 150,000.00	N 75,000.00
PPA 03-1-007	Category G- 500M-1B	N 250,000.00	N 125,000.00
PPA 03-1-008	Category H-ABOVE 1B	N 500,000.00	N 250,000.00



3. AGENCY FOR MASS EDUCATION

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020167(AM)	Registration/Approval of Evening Classes	
12020167(AM)-1	Registration	N 22,000.00
12020167(AM)-2	Approval	N 12,000.00
12020168(AM)01	Registration/Approval of Cybercafés	
12020168(AM)01-1	Registration	N 5,000.00
12020168(AM)01-2	Approval	N 5,000.00
12020168(AM)02	Registration/Approval of Computer training centers	
12020168(AM)02-1	Registration	N 22,000.00
12020168(AM)02-2	Approval	N 12,000.00
120204	FEES - GENERAL	
12020429(AM)	Renewal Fees (Evening Classes and Computer Training Centers)	
12020429(AM)01	Evening Classes	N 12,000.00
12020429(AM)02	Computer Training Classes	N 12,000.00
12020429(AM)03	Cyber cafe (General)	N 5,000.00

4. MINISTRY OF EDUCATION AND HUMAN CAPITAL DEVELOPMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
12020166(EH)	Registration of Nursery/primary and Post primary Private schools		
12020166(EH)01	Category A - Normal Nursery/Primary Schools	N 150,000.00	
12020166(EH)02	Category B -Normal Post Primary Private Schools	N 200,000.00	
12020166(EH)03	Category C - High Brow Nursery/Primary	N 250,000.00	
12020166(EH)04	Category D - High Brow Post Primary Private Schools	N 500,000.00	
12020181(EH)	Registration of Cybercafés Certification/Renewal (For WAEC & NECO)	N 5,000.00	
120204	FEES - GENERAL		
12020429(EH)	Renewal Fees (Nursery/Primary and Post Primary Private Schools)		
12020429(EH)01	Category A - Normal Nursery/Primary Schools	N 25,000.00	
12020429(EH)02	Category B - Normal Post Primary Private Schools	N 50,000.00	
12020429(EH)03	Category C - High Brow Nursery/Primary	N 60,000.00	
12020429(EH)04	Category D - High Brow Post Primary Private Schools	N 200,000.00	
120207	EARNINGS - GENERAL		
12020751(EH)	Earnings from S.S.C.E (Senior Secondary Certificate Examination)	N 1,000.00	



12020753(EH)	Earnings from Education Resource Centre	N 500,000.00	
12020786(EN)	Earnings from Basic Education Certificate Examination (BECE)	N 2,000.00	per one
120217	OTHER EARNINGS - GENERAL		
12021714(EH)	Earnings from using school premises as Event Centers	N 15,000.00	(per use)

5. MINISTRY OF TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020169(TE)	Registration of Private Tertiary Institution	
12020169(TE)01	University	N 1,500,000.00
12020169(TE)02	Polytechnic	N 1,000,000.00
12020169(TE)03	College of education	N 1,000,000.00
12020169(TE)04	School of preliminary	N 250,000.00
12020169(TE)05	Advance study Centre	N 100,000.00
12020169(TE)06	College of health science	N 1,000,000.00
12020169(TE)07	Tertiary health institution	N 500,000.00
12020169(TE)08	Vocational studies	N 250,000.00
120204	FEES - GENERAL	
12020429(TE)	Renewal Fees	
12020429(TE)01	University	N 500,000.00
12020429(TE)02	Polytechnic	N 250,000.00
12020429(TE)03	College of education	N 200,000.00
12020429(TE)04	School of preliminary	N 50,000.00
12020429(TE)05	Advance study Centre	N 11,250.00
12020429(TE)06	College of health science	N 200,000.00
12020429(TE)07	Tertiary health institution	N 150,000.00
12020429(TE)08	Vocational studies	N 50,000.00



6. KWARA STATE MINISTRY OF JUSTICE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES – GENERAL	
12020489(MJ)	Fees on standard contract agreement drafted and vetted by MOJ	1% of Contract sum
120206	SALES – GENERAL	
12020601(MJ)01	Sales of Journal & Publications	
12020601(MJ)01 -1	Laws of Kwara State (Vol 1-6)	N 50,000.00
12020601(MJ)01 -2	Updated Laws of Kwara State (as gazetted) 2006 - 2016	N 20,000.00
12020601(MJ)02	Other gazette at different prices per sheet	
12020601(MJ)02-1	Category A	N 1,500.00
12020601(MJ)02-2	Category B	N 250.00

7. HIGH COURT OF JUSTICE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES - GENERAL	
12020401(HC)	Courts Fees (High Court, Magistrate Court and Area Court.	
12020401(HC)01	Motion	N 200.00
12020401(HC)02	Service	N 50.00
12020401(HC)03	Address	N 100.00
12020401(HC)04	Oath	N 50.00
12020401(HC)05	Declaration	N 100.00
12020401(HC)06	Statement of Defense	N 100.00
12020401(HC)07	Plaint	N 100.00
12020401(HC)08	Right of Occupancy	N 500.00
12020401(HC)09	Penalty	N 100.00
12020401(HC)10	Judgement	N 500.00
12020401(HC)11	Summon	N 500.00
12020401(HC)12	Statement of Claim	N 100.00
12020401(HC)13	Certification	N 100.00
12020401(HC)14	Preliminary Objection	N 100.00
12020401(HC)15	Exhibit	N 20.00
12020401(HC)16	Settlement	N 100.00
12020401(HC)17	Petition	N 1,000.00
12020401(HC)18	Filing	N 100.00
12020401(HC)19	Probate	N1,000 & above
12020401(HC)20	Hearing	N 500.00



12020401(HC)21	Notice of Appeal	N 5,000.00
12020401(HC)22	Order	N 100.00
12020401(HC)23	FIFA	
12020401(HC)24	Divorce	N 50.00
12020401(HC)25	Possession	N 100.00
12020401(HC)26	Maintenance	N 100.00

8. KWARA STATE, SHARIA COURT OF APPEAL

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES - GENERAL	
12020401	Court Fees (Oath Affidavit)	N 100.00
12020418(SC)	Marriage / Divorce Fees (Certificate)	N 1,500.00
12020491(SC)	Estate Distribution Fees	N 8,000.00

9. KWARA STATE RURAL WATER SUPPLY AND SANITATION AGENCY

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
12020128(RS)	Registration of Private Borehole Drilling Companies with the Agency		
12020128(RS)01	Category A- Foreign drilling companies	N100,000.00	
12020128(RS)02	Category B- Indigenous drilling companies	N50,000.00	
12020128(RS)03	Drilling permit(private borehole drilling companies)	N10,000.00	
120204	FEES - GENERAL		
12020429(RS)	Renewal Fees (Private Borehole Drilling Companies)		
12020429(RS)01	Category A- Foreign drilling companies	N50,000.00	
12020429(RS)02	Category B- Indigenous drilling companies	N20,000.00	
120205	FINES - GENERAL		
12020515(RS)	Contravention/Fine	N100,000.00	For failure to obtain drilling permit
120207	EARNINGS - GENERAL		
12020702(RS)	Earnings from testing of Water Sample	N5,000.00	



10. KWARA STATE WATER CORPORATION

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120204	FEES - GENERAL		
12021419(WC)	Deposit Fees		
12021419(WC)01	Low Density	N 2,500.00	
12021419(WC)02	High Density	N 2,000.00	
120206	SALES - GENERAL		
12020604(WC)	Sales of Stores / Scraps / Unserviceable Items		
12020604(WC)01	Accident Tankers	N 100,000.00	
12020604(WC)02	Grounded unserviceable cars	N 60,000.00	
120207	EARNINGS - GENERAL		
12020703(WC)	Earnings from the hire of Plants & Equipment	N 50,000.00	
12020757(WC)	Earnings from Pay As You Drink		
12020757(WC)01	Grade level 01-06/Junior	N 100.00	
12020757(WC)02	Grade level 07-13/ Executive	N 150.00	
12020757(WC)03	Grade level 14-17/ Managerial/ Executive	N 200.00	
12020758(WC)	Earnings from Pubic Stand Pipe	N 1,000.00	
12020759(WC)	Earnings from Tanker Services		
12020759(WC)01	Treated Water	N 1,200.00	
12020759(WC)02	Raw Water	N 700.00	
12020760(WC)	Earnings from Connection		
12020760(WC)01	Domestic Service	N 7,500.00	
12020760(WC)02	Commercial Service	N 15,000.00	
120209	RENT ON LAND & OTHERS - GENERAL		
12020905(WC)	Lease Rental (Premises)		
12020905(WC)01	Category A	N 15,000.00	
12020905(WC)02	Category B	N 30,000.00	
12020916(WC)	Industrial Consumers		
12020916(WC)01	Category A	.75k	per litre
12020916(WC)02	Category B	.36k	per litre
12020916(WC)03	Category C	.32k	per litre



12020917(WC)	Institutional Consumers		
12020917(WC)01	Category A	.75k	per litre
12020917(WC)02	Category B	.36k	per litre
12020917(WC)03	Category C	.32k	per litre
12020918(WC)01	Commercial Consumers		
12020918(WC)01-1	Pure water	N 5,000.00	
12020918(WC)01-2	Car wash	N 2,500.00	
12020918(WC)01-3	Block industry	N 3,000.00	
12020918(WC)01-4	Food/Restaurant	N 2,000.00	
12020918(WC)01-5	Mosque	N 1,000.00	
12020918(WC)01-6	Hospitals	N 3,000.00	
12020918(WC)01-7	Banks	N 10,000.00	
12020918(WC)02	Hotels		
12020918(WC)02-1	Category A	N 10,000.00	
12020918(WC)02-2	Category B	N 5,000.00	
12020918(WC)02-3	Category C	N 3,000.00	
12020918(WC)02-4	Offices	N 2,000.00	
12020918(WC)02-5	Schools	N 2,000.00	
12020919(WC)	Domestic Consumers		
12020919(WC)01	Lower Density	N 2,500.00	
12020919(WC)02	High Density	N 2,000.00	



11. MINISTRY OF ENVIRONMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020146(EV)	Registration of Artisans	
12020146(EV)01	Sawmills	N 40,000.00
12020146(EV)02	Chainsaw	N 30,000.00
12020146(EV)03	Bench saw	N 10,000.00
12020146(EV)04	Circular Saw	N 10,000.00
12020146(EV)05	Car wash	N 2,500.00
12020146(EV)06	Cement dealers	N 2,500.00
12020146(EV)07	Cesspool emptier	N 20,000.00
12020146(EV)08	Fumigators	N 50,000.00
12020146(EV)09	Cold room	N 50,000.00
12020146(EV)	Chemical shops	
12020146(EV)10	Category A	N 50,000.00
12020146(EV)11	Category B	N 25,000.00
12020156(EV)	Registration of Private Refuse Collection Agencies	
12020156(EV)01	Registration	N 50,000.00
12020156(EV)02	Renewal Fees	N 25,000.00
12020177(EV)	Issuance of Environmental Impact Reports (EIR) Certification of Existing & New Projects not covered by EIA e.g. Filling Station & Schools etc.	N 20,000.00
12020182(EV)	Registration of Car Wash Premises	N 20,000.00
120204	FEES - GENERAL	
12020429(EV)	Renewal Fees	
12020429(EV)01	Sawmiller	N 15,000.00
12020429(EV)02	Chain saw	N 20,000.00
12020429(EV)03	Bench saw	N 5,000.00
12020429(EV)04	Circular Saw	N 5,000.00
12020429(EV)05	Car wash	N 2,500.00
12020429(EV)06	Cement dealers	N 2,500.00
12020429(EV)07	Cesspool emptier	N 20,000.00
12020429(EV)08	Fumigators	N 15,000.00
12020429(EV)09	Cold room	N 2,500.00
12020429(EV)	Chemical shops	
12020429(EV)10	Category A	N 2,500.00
12020429(EV)11	Category B	N 1,500.00
12020486(EV)	Fee from Public Toilet	
12020486(EV)01	Old public toilet	N 5,000.00



12020486(EV)02	New public toilet	N 15,000.00
120207	EARNINGS - GENERAL	
12020724(EV)	Earnings from Control Post (Forest Products)	
12020724(EV)01	Centre Load	N 5,000.00
12020724(EV)02	Sawmill Truck	N 2,500.00
12020724(EV)03	Flat Vehicle	N 20,000.00
12020724(EV)04	Containers	

12. KWARA STATE ENVIRONMENTAL PROTECTION AGENCY (KWEPA)

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020156(EP)	Registration of Commercial Refuse Collectors/Agent	
12020156(EP)01	Registration	N 50,000.00
12020156(EP)02	Renewal Fees	N 30,000.00
12020157(EP)	Registration of Private Fumigators and Pest Control Agents	
12020156(EP)01	Registration	N 30,000.00
12020156(EP)02	Renewal Fees	N 15,000.00
120205	FINES - GENERAL	
12020504(EP)	Fines from food outlets (food vendor)	
12020504(EP)01	Category A (Association)	N 2,000.00
12020504(EP)02	Category B (Food Canteen)	N 3,000.00
12020504(EP)03	Category C (Bakery)	N 5,000.00
12020504(EP)04	Category D (Eatery)	N 10,000.00
12020504(EP)05	Fines of Private Refuse Collection Agencies	
12020506(EP)	Fine from uncovered tipper loads	
12020506(EP)01	Category A	N 5,000.00
12020506(EP)02	Category B	N 10,000.00
12020513(EP)	Fines from encroachment	
12020513(EP)01	Category A	N 500.00
12020513(EP)02	Category B	N 1,000.00
12020513(EP)03	Category C	N 2,000.00
12020513(EP)04	Category D	N 5,000.00
120207	EARNINGS - GENERAL	
12020740(EP)	Earning from metal scraps	
12020740(EP)01	Category A	N 1,000.00
12020740(EP)02	Category B	N 2,000.00
12020740(EP)03	Category C	N 5,000.00
12021406(EP)	Fees from laboratory certificate and test	300/parameter 5,000 per certificate
12021420(EP)	Environmental Health Safety Permit (EIA, Gas, Hotels, Boreholes Drilling etc.)	
12021420(EP)01	Category A	N 1,500.00
12021420(EP)02	Category B	N 3,000.00
12021420(EP)03	Category C	N 10,000.00



12021421(EP)	Fees on school health inspection	
12021421(EP)01	Category A	N 1,500.00
12021421(EP)02	Category B	N 3,000.00
12021421(EP)03	Category C	N 5,000.00
12021706(EP)	Earning from gaseous emission	
12021706(EP-1)	Category A	N 3,000.00
12021706(EP-2)	Category B	N 3,500.00
12021706(EP-3)	Category C	N 5,000.00

13. MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES – GENERAL	
12020119(MA)	Fishing Permits	N 1,000.00
12020122(MA)	Produce buyers (New Registration)	N 30,000.00
12020148(MA)	Trade Animal Licenses (N150/head)	N 150.00
12020150(MA)	Fish Cold Rooms/New Registration	N 20,000.00
12020151(MA)	Registration of Private Veterinary Clinics	N 30,000.00
12020152(MA)	Registration of Agro Dealers	N 10,000.00
12020153(MA)	Registration of Slaughter House and Meat Shop	N 20,000.00
12020154(MA)	Registration of Veterinary Drug Stores	
12020154(MA)01	Registration of Large Veterinary Drug Stores	N 75,000.00
12020154(MA)02	Registration of Small Veterinary Drug Stores	N 20,000.00
12020171(MA)	Registration of Feed Mill Centers (2 New Registration Categories)	
12020171(MA)01	Big Feed Mill Centre (category)	N 250,000.00
12020171(MA)02	small Feed Mill Centre (category)	N 10,000.00
12020172(MA)	Registration of Livestock Farms (5 New Registration Categories)	
12020172(MA)01	Small Poultry Farm (1,000 - 2,000 birds)	N 5,000.00
12020172(MA)02	1st Medium Poultry Farm (2,001 - 5,000 birds)	N 7,000.00
12020172(MA)03	2nd Medium Poultry Farm (5,001 - 10,000 birds)	N 10,000.00
12020172(MA)04	1st Large Farm (10,000 and above birds)	N 15,000.00
12020172(MA)05	2nd Large Poultry Farm with hatchery	N 250,000.00
12020172(MA)06	Cattle Farms (10 - 30)	N 15,000.00
12020172(MA)07	Cattle Farms (31 - 50)	N 20,000.00
12020172(MA)08	Cattle Farms (51 and above)	N 30,000.00
12020172(MA)09	Piggery Farm (10 - 20)	N 5,000.00
12020172(MA)10	Piggery Farm (21 - 50)	N 10,000.00
12020172(MA)11	Piggery Farm (51 and above)	N 15,000.00



12020429(MA)	Renewal Fees	
12020429(MA)01	Produce buyers	N 15,000.00
12020429(MA)02	Fish Cold Rooms	N 10,000.00
12020429(MA)03	Vet Clinics	N 30,000.00
12020429(MA)04	Agro-dealers	N 5,000.00
12020429(MA)05	Slaughter Slabs	N 5,000.00
12020429(MA)06	Renewal of Large Veterinary Drug Stores	N 50,000.00
12020429(MA)07	Renewal of Small Veterinary Drug Stores	N 10,000.00
12020429(MA)08	Big Feed Mill Centre (category)	N 125,000.00
12020429(MA)09	small Feed Mill Centre (category)	N 5,000.00
12020429(MA)10	Small Poultry Farm (1,000 - 2,000 birds)	N 2,500.00
12020429(MA)11	1st Medium Poultry Farm (2,001 - 5,000 birds)	N 5,000.00
12020429(MA)12	2nd Medium Poultry Farm (5,001 - 10,000 birds)	N 5,000.00
12020429(MA)13	1st Large Farm (10,000 and above birds)	N 7,000.00
12020429(MA)14	2nd Large Poultry Farm with hatchery	N 100,000.00
12020429(MA)15	Cattle Farms (10 - 30)	N 7,500.00
12020429(MA)16	Cattle Farms (31 - 50)	N 10,000.00
12020429(MA)17	Cattle Farms (51 and above)	N 15,000.00
12020429(MA)18	Piggery Farm (10 - 20)	N 2,500.00
12020429(MA)19	Piggery Farm (21 - 50)	N 5,000.00
12020429(MA)20	Piggery Farm (51 and above)	N 7,500.00
12020441(MA)	Laboratory Fees (Feed Lab. Service)	N 2,000.00
12020450(MA)	Inspection Fees	
12020450(MA)01	Meat Inspection (N150/ Head of Cattle)	N 150.00
12020450(MA)02	Produce Inspection (5 Categories of Grading)	
12020450(MA)03	Cocoa Grading/ton	N 5,000.00
12020450(MA)04	Cashew Grading/ton	N 1,000.00
12020450(MA)05	Soya Beans Grading/ton	N 1,000.00
12020450(MA)06	Palm Kernel Grading/ton	N 1,000.00
12020450(MA)07	Paddy Rice Grading/ton	N 1,000.00
12020482(MA)	Pest Control Services Charge	No fixed Rate
12020483(MA)	Grazing Reserve Fees	N 5,000.00
12020628(MA)	Inspection fee on Livestock (Kara Market and collection at Cattle stop-overs within the State)	
12020628(MA)01	Cattle	N 150.00
12020628(MA)02	Goat	N 100.00
12020628(MA)03	Sheep	N 100.00
12020628(MA)04	Pigs	N 100.00
12020628(MA)05	Poultry, Ducks, Turkey etc	N 50.00



14. MINISTRY OF HEALTH

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020134(MII)	Registration of Patent Medicine & Drug Stores License	N 10,000.00
12020160(MH)01	Registration of Private Hospitals/Medical centers	N 80,000.00
12020160(MH)02	Registration of Private Clinics & Maternity home	N 50,000.00
12020160(MH)03	Registration of Diagnosis centers, laboratories, eye clinic, dental clinic	N 50,000.00
12020161(MII)01	Registration of Traditional Medicine centers	N 5,000.00
12020161(MII)02	Registration herbal ingredient/medicine dealers license	N 2,500.00
12020429(MII)	Renewal fees	
12020429(MH)01	Renewal fees for Patent Medicine stores	N 4,000.00
12020429(MH)02	Renewal fees (Private Hospitals/Medical centers)	N 40,000.00
12020429(MH)03	Renewal fees for Private Clinics, Maternity home	N 20,000.00
12020429(MH)04	Renewal fees for Diagnosis centers, laboratories, eye clinic, dental clinic	N 10,000.00
12020429(MH)05	Renewal fees for traditional Medicine	N 2,500.00
12020429(MH)06	Renewal fees for herbal ingredient/medicine dealers license	N 1,500.00
120206	SALES – GENERAL	
12020612(MH)	Proceed from the Sales of Drugs & Medications	
120207	EARNING - GENERAL	
12020710	Health Research Ethics Clearance	
12020710(MH)01	PhD	N 10,000.00
12020710(MH)02	Msc	N 5,000.00
12020710(MH)03	MPH	N 7,000.00
12020710(MH)04	Bsc	N 3,000.00
12020784(MII)	Earning from Ambulance Hearse Services	
12020784(MH)01	Category A: Within Ilorin Emirate	N 5,000.00
12020784(MH)02	Category B: within the state	N 12,500.00
12020784(MH)03	Category C: Outside the State nearer states	N 25,000.00
12020784(MH)04	Category D: Outside the State far states	N 40,000.00



15. KWARA STATE HOSPITAL MANAGEMENT BUREAU

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120204	FEES - GENERAL		
12020440(HIM)	Medical Charges Fees		
	X-ray and Imaging		
12020440(HM)01- 1	1 CHEST:	IGR	EDP
12020440(HM)01- 2	(i) Adult	N 200.00	N 1,900.00
12020440(HM)01- 3	(ii) Infant	N 200.00	N 1,400.00
12020440(HIM)02	2. ABDOMEN		
12020440(HM)02 1	(i) Adult	N 200.00	N 1,900.00
12020440(HM)02 2	(ii) Infant	N 200.00	N 1,400.00
12020440(HM) 3	3. SKULL AP & LAT	N 400.00	N 3,800.00
12020440(HM) 4	4. FEMUR AP & LAT	N 400.00	N 3,800.00
12020440(HM) 5	5. LUMBO SDCRAL	N 400.00	N 3,800.00
12020440(HM) 06 - 1	6. EXTREMITIES		
12020440(HM) 06 - 2	ONE VIEW	N 200.00	N 1,900.00
12020440(HM) 06 - 3	TWO VIEWS	N 400.00	N 3,800.00
12020440(HM) 06 - 4	7. ULTRA SOUND SERVICES	N 700.00	N 100.00
12020440(HIM)07	Dental Consumables		
12020440(HM)07-1	DENTAL CARD		N 200.00
12020440(HM)07-2	DENTAL DRUGS		N 700.00
12020440(HM)07-3	DENTAL CENTRE		
	(IGR)	IGR	EDP
12020440(HM)08	Simple extraction of a tooth (Adult)	1,400.00, 350.00 (Add. Tooth)	1,400.00, 350.00 (Add. Tooth)
12020440(HM)09	Clearance	1,400.00, 350.00 (Add. Tooth)	Determined by Doctor
12020440(HM)10	Surgical Extraction	N 4,000.00	N 4,500.00
12020440(HM)11	Reduction of mandibular fraction	N 15,000.00	N 20,000.00
12020440(HM)12	Maxilla Fracture	N 7,000.00	N 7,000.00
12020440(HM)13	Alveolar Fracture	N 3,000.00	N 4,500.00
12020440(HM)14	Enucleation of Cyst	N 8,000.00	N 12,000.00
12020440(HM)15	Excision of Tumor	N 25,000.00	N 25,000.00
12020440(HM)16	Extraction for children	N 1,000.00	N 1,000.00
12020440(HM)17	Conservation/ Amalgam filling	N 2,000.00	N 2,000.00
12020440(HM)18	Root canal therapy (involving 3 visits)	N 5,600.00	N 5,600.00



12020440(HM)19	Apicectomy- plus root canal therapy	N 7,000.00	N 7,000.00
12020440(HM)20	Anterior jacket crown	N 5,600.00	N 5,600.00
12020440(HM)21	Post retain jacket crown	N 10,500.00	N 10,500.00
12020440(HM)22	Temporary Filling	N 1,000.00	N 1,500.00
12020440(HM)23	Scaling and Polishing	N 1,000.00	N 2,000.00
12020440(HM)24	Gingivectomy	N 1,400.00	N 1,400.00
12020440(HM)25	Operculectomy	N 1,000.00	N 1,500.00
12020440(HM)26	Prosthetics-full upper and full lower denture	N 10,000.00	N 40,000.00
12020440(HM)27	One tooth denture Extra tooth	N 1,000.00	N 2,000.00
12020440(HM)28	Repair of denture	N 200.00	N 800.00
12020440(HM)29	Simple Orthodontic appliance	N 5,250.00	N 5,250.00
12020440(HM)30	Incision & Drain	N 1,000.00	N 2,000.00
12020440(HM)31	Operculectomy	N 1,000.00	N 1,500.00
12020440(HM)32	Implantation (wiring of removed tooth)	N 500.00	N 1,500.00
12020440(HM)33	Placement of removed crown	N 1,000.00	N 1,500.00
12020440(HM)34	Suturing	N 500.00	N 1,000.00
12020440(HM)35	Rebasing	N 1,000.00	N 2,000.00
12020440(HM)36	Relining	N 500.00	N 1,500.00
12020440(HM)37	Pulpotomy	N 1,000.00	N 2,000.00
12020440(HM)38	Composite	N 500.00	N 4,500.00
12020440(HM)39	Whitening of teeth	N 1,500.00	N 1,500.00
12020440(HM)40	DENTAL X-RAY	N 3,000.00	
12020441(HM)	Medical Lab Fees (Lab. Test & Drugs)	IGR	EDP
	(IGR)	N 1,430.00	N 3,000.00
12020441(HM)01	Mortuary		
12020441(HM)01-1	Embalming	N 1,000.00	
12020441(HM)01-2	Handling	N 2,000.00	
12020441(HM)01-3	Gate pass	N 1,000.00	
12020441(HM)01-4	Storage	N 2,000.00	
12020441(HM)02	RENAL	N 2,000.00	
	Orthopedics	IGR	EDP
12020441(HM)02 -1	P.O.P. (back Slab)	N 250.00	N 250.00



12020441(HM)02 -2	P.O.P. Colles Fractures	N 250.00	N 250.00
12020441(HM)02 -3	P.O.P. Cylinder	N 350.00	N 350.00
12020441(HM)02 -4	P.O.P. Hip Spica	N 350.00	N 350.00
12020441(HM)02 -5	Jacket P.O.P.	N 700.00	N 700.00
12020441(HM)02 -6	Robert Jones Push Bandage	N 100.00	N 100.00
12020441(HM)02 -7	Thomas Splint	N 150.00	N 150.00
12020441(HM)02 -8	Crutch Field Splint	N 150.00	N 150.00
12020441(HM)02 -9	Stainmalls splint	N 150.00	N 150.00
12020441(HM)02 -10	Cuff and Collar	N 700.00	N 700.00
12020441(HM)02 -11	Figure of (8) Splint	N 700.00	N 700.00
12020441(IIM)03	Eye Care		
		IGR	EDP
12020441(HM)03- 01	Cataract	N 2,000.00	Determined by Doctor
12020441(HM)03- 02	Trabeculectomy	N 2,000.00	
12020441(HM)03- 03	Pterygion	N 1,000.00	
12020441(HM)03- 04	Evisceration	N 500.00	
12020441(HM)03- 05	Refraction	N 200.00	
12020441(HM)03- 06	Vision	N 100.00	
12020441(HM)03- 07	Tonometry	N 300.00	N 150.00
12020441(HM)03- 08	Foreign body	N 250.00	N 250.00
12020441(HM)03- 09	Dilatation	N 100.00	N 100.00
12020441(HM)03- 10	Epilation	N 100.00	N 100.00
12020441(HM)03- 11	Eye Irrigation	N 150.00	N 150.00
12020441(HM)03- 12	Sub conjunctival injection	N 200.00	N 300.00
12020441(HM)03- 13	Eye dressing	N 200.00	N 300.00
12020441(IIM)04	Physiotherapy		
12020441(HM)04-1	Low back pain, upper back pain (spondylosis)	N 1,000.00	
12020441(HM)04-2	Soft tissue mobilization/passive mobilization	N 500.00	
12020441(HM)04-3	Lower motor neurological impairment	N 500.00	
12020441(HM)04-4	Upper motor neurological impairment	N 1,000.00	
12020441(HM)04-5	Ambulation training	N 1,500.00	
12020441(HM)04-6	Cryotherapy	N 500.00	
12020441(HM)04-7	Antenatal exercise	N 100.00	

12020441(HM)04-8	Infra- red radiation (monthly)	N 500.00	
12020441(HM)04-9	Ward management (monthly)	N 4,000.00	
12020441(HM)04-10	Prolapses/strengthening exercises	N 500.00	
12020441(HM)04-11	Balance and coordination training	N 500.00	
12020441(HM)04-12	Pediatric Condition	50% reduction of charges for children	
12020441(HM)05	Lab Fees		
		IGR	EDP
12020441(HM)05-1	F.B.C	N 300.00	N 300.00
12020441(HM)05-2	P.C.V/HB	N 150.00	N 150.00
12020441(HM)05-3	W.B.C	N 150.00	N 150.00
12020441(HM)05-4	M.P.	N 150.00	N 150.00
12020441(HM)05-5	E.S.R.	N 150.00	N 150.00
12020441(HM)05-6	Genotype	N 300.00	N 300.00
12020441(HM)05-7	Clotting time	N 300.00	N 300.00
12020441(HM)05-8	Bleeding Time	N 300.00	N 300.00
12020441(HM)05-9	Blood Grouping	N 300.00	N 300.00
12020441(HM)05-10	HIV Screening	FREE	FREE
12020441(HM)05-11	Hepatitis Screening	N 300.00	N 400.00
12020441(HM)05-12	Blood Cross matching	N 700.00	N 2,800.00
12020441(HM)05-13	Urine microscopy	N 300.00	N 300.00
12020441(HM)05-14	Stool Microscopy	N 300.00	N 300.00
12020441(HM)05-15	Culture and sensitivity	N 300.00	N 550.00
12020441(HM)05-16	Z.N. for A.F.B	FREE	FREE
12020441(HM)05-17	Sputum for culture & Sensitivity	N 300.00	N 550.00
12020441(HM)05-18	Blood Culture	N 300.00	N 550.00
12020441(HM)05-19	Semen Analysis	N 300.00	N 550.00
12020441(HM)05-20	C.S.F Microscopy	N 300.00	N 550.00
12020441(HM)05-21	C.S.F. Culture	N 300.00	N 550.00
12020441(HM)05-22	C.S.F. Cell Count	N 300.00	N 550.00
12020441(HM)05-23	Gram Stain	N 300.00	N 550.00
12020441(HM)05-24	Skin snap+blood film	N 300.00	N 300.00
12020441(HM)05-25	Skin Scrape for fungus	N 300.00	N 300.00



12020441(HM)05-26	Skin Scrape for AFB	N 300.00	N 300.00
12020441(HM)05-27	Fasting Blood Sugar (FBS)	N 300.00	N 300.00
12020441(HM)05-28	Random Blood Sugar (R.B.S)	N 300.00	N 300.00
12020441(HM)05-29	Urinalysis	N 300.00	N 400.00
12020441(HM)05-30	urine Protein	N 300.00	N 400.00
12020441(HM)05-31	Pregnancy Test	N 300.00	N 400.00
12020441(HM)05-32	Urine PT	N 300.00	N 400.00
12020441(HM)05-33	Blood PT	N 300.00	N 400.00
12020441(HM)05-34	Electrolyte and urea	N 2,100.00	N 2,100.00
12020474(HM)	Hospital Card Fees		
12020474(HM)01	Outpatient card	N 150.00	
12020474(HM-2)	Outpatient folder	N 250.00	
12020474(HM-3)	Ante Natal Card (ANC)	N 250.00	
12020474(HM-4)	Eye Card	N 150.00	
12020497(HM)	Hospital Attendant Fees		
12020497(HM-1)	Wood Dressing	N 500.00	
12020497(HM-2)	Bed Fees		
12020497(HM-3)	(a) General Wards (Adult)	1,400.00 (2days) 700.00 (Next 3days) 300.00 (subsequent days)	
12020497(HM-4)	(a) General Wards (Children)	500.00 (2days) 250.00 (Next 3days) 200.00 (subsequent days)	
12020497(HM-5)	(b) Amenity	20,000.00 (5days) 2,500.00 (subsequent days)	
120206	SALES - GENERAL		
12020612(HM)	Proceed from the Sales of Drugs & Medications	Determined by Doctor	
120207	EARNINGS - GENERAL		
12020706(HM)	NIHS Drugs		
12020706(HM-1)	(IGR)	10% OF THE TOTAL PAYMENT	
12020706(HM-2)	(EDP)		
	Medical Certificate		
	(IGR)	IGR	EDP
12020706(HM-3)	(a)Birth Certificate	N 500.00	N 500.00

12020706(HM-4)	(b)Death Certificate	N 500.00	N 500.00
12020706(HM-5)	(c)Certificate for Students	N 500.00	N 500.00
12020706(HM-6)	(d)Certificate for Employment	N 500.00	N 500.00
12020706(HM-7)	(e)Certificate for Food vendor	N 500.00	N 500.00
12020706(HM-8)	(f) E.D.D. Certificate	N 500.00	N 500.00
12020706(HM)	Accident and Emergency		
	(IGR)		
12020706(HM-15)	Ambulance fee	Determined by Hospital	
	(EDP)		
12020706(HM-16)	Dressing Pack	Determined by Hospital	
12020706(HM)	Theatre		
	(IGR)		
12020706(HM-17)	1. Major Operation	N 14,000.00	
12020706(HM-18)	2. Minor Operation	N 7,000.00	
12020706(HM-19)	3. E.U.A	N 3,500.00	
12020706(HM-20)	4.Circumcision	N 1,000.00	
	(EDP)		
12020706(HM-21)	Prostatectomy Operation	Determined by Doctor	
12020706(HM-22)	Abdominal hysterectomy		
12020706(HM-23)	Appendectomy (Child)		
12020706(HM-24)	Vaginal Hysterectomy		
12020706(HM-25)	Myomectomy		
12020706(HM-26)	Appendectomy (Adult)		
12020706(HM-27)	Thyroidectomy		
12020706(HM-28)	Caesarian Section		
12020706(HM-29)	Ovarian Cystectomy		
12020706(HM-30)	Exploratory Laparotomy		
12020706(HM-31)	VVF Repair		
12020706(HM-32)	RVF Repair		
12020706(HM-33)	Mastectomy		
12020706(HM-34)	Salpingectomy		
12020706(HM-35)	Excisional Biopsy of Ganglion		
12020706(HM-36)	Lumpectomy		
12020706(HM-37)	Herniotomy		
12020706(HM-38)	Herniorrhaphy		
12020706(HM-39)	Hydrocetestomy		
12020706(HM-40)	Suprapubic Cystostomy		

12020706((HM)	Maternity		
	(IGR)		
12020706(HM-41)	DELIVERY FEES	3,500.00 NORMAL DELIVERY, 4,200.00 ASSISTED DELIVERY	
	(EDP)		
12020706(HM-42)	(a)Induction Pack	TO BE DETERMINED BY DOCTOR	
12020706(HM-43)	(b)Delivery Pack		
12020706(HM-44)	(c)Episiotomy Pack		
12020706(HM-45)	(d)Evacuation Pack		
12020706(HM)	Behavioral Unit		
12020706(HM-46)	Administration of E.C.T	N 2,500.00	
12020706(HM)	Physical Fitness Programmes		
12020706(HM-47)	(a)Weight Reduction Exercises	N 350.00	
12020706(HM-48)	(b)Tummy Reduction Exercises	N 350.00	
12020706(HM-49)	(c)Shape and Figure Exercises	N 350.00	
12020706(HM-50)	(d)Body Strengthening Exercises	N 350.00	
12020706(HM-51)	(e)Postural education/re-education	N 350.00	

16. BUREAU OF LANDS

ADMIN/ECONOMIC CODE	DETAILS OF REVENUE	RATE	
12020146 (BOL)01	Registration of Document Fees		
12020146 (BOL)01-1	i Subsequent Transactions	2%	of Approved Consideration
12020146 (BOL)01-2	ii, Other Registrable Documents	N 10,000.00	
12020437 (BOL)	Deed of Release Fees	N 10,000.00	
12020447(BOL)02	Land Charges	LC= M x (LA x LV)	
12020447(BOL)02-1	i, Residence	N 4,000.00	0.0012/sqm*value*size
12020447(BOL)02-2	ii ,Commercial/Industrial	N 20,000.00	0.0024/sqm*value*size
12020447(BOL)02-3	iii, Agric.	N 2,000.00	
12020447(BOL)02-4	iv, Petroleum	N 10,000.00	0.0035/sqm*value*size
12020447(BOL)02-5	v, Religion	N 3,000.00	0.0012/sqm*value*size
12020461 (BOL)03	Document Search and Verification Fees		
12020461 (BOL)03-1	i, Search	N 10,000.00	per Application
12020461 (BOL)03-2	ii, Verification	N 5,000.00	per Application
12020462 (BOL)04	Valuation Vetting Fees	N 5,000.00	per Application
12020463 (BOL)05	Subsequent Transaction Approval Fees		



12020463 (BOL)05-1	i, Assignment	5%	
12020463 (BOL)05-2	ii, Mortgage	2%	
1202046 (BOL)06	C Of O Processing Fees		
1202046 (BOL)06-1	i, Residential/Agric. /Religion	N 25,000.00	
1202046 (BOL)06-2	ii, Commercial and Others	N 50,000.00	
12020466 (BOL)07	C Of O Certified True Copy Fee		
12020466 (BOL)07-1	i, loss of Title Document	N 40,000.00	
12020466 (BOL)07-2	a. Residential /Agric. /Religion	N 70,000.00	
12020466 (BOL)07-3	b. Commercial And Others	N 1,000.00	per page
12020466 (BOL)07-4	ii, Other Document		
12020468 (BOL)	Caveat Emptor Fees	N 10,000.00	
12020469 (BOL)08	Land Development fee		
12020469 (BOL)08-1	i New GRA	N 100,000.00	
12020469 (BOL)08-2	ii Other Parts of Ilorin	N 35,000.00	
12020469 (BOL)08-3	iii Offa	N 100,000.00	
12020469 (BOL)08-4	iv Omu Aran	N 20,000.00	
12020470 (BOL)09	Acquisition Logistics Fees		
12020470 (BOL)09-1	i National Sugar Council	N 8,000,000.00	
12020470 (BOL)09-2	ii Private Acquisition: 20 Ha	N 1,400,000.00	
12020470 (BOL)09-3	iii Private Acquisition:1000ha	N 5,000,000.00	
12020470 (BOL)09-4	iv New Reserve Scheme	N 2,000,000.00	
12020470 (BOL)09-5	v Agric. Land Average	N 2,000,000.00	
12020471 (BOL)10	Land Infrastructure Charges (Special Scheme)	Ranges From 200,000 To 1,000,000	
12020471 (BOL)10-1	i. New Residential scheme	N 100,000.00	
12020471 (BOL)10-2	ii. New GRA	N 200,000.00	
12020472 (BOL)11	Change of Purpose Clause		
12020472 (BOL)11 -1	i Residential	N 50,000.00	
12020472 (BOL)11 -2	ii Education	N 60,000.00	
12020472 (BOL)11 -3	iii Light Industry	N 50,000.00	
12020472 (BOL)11 -4	iv Heavy Industry	N 250,000.00	
12020472 (BOL)11 -5	v Commercial Bank	N 500,000.00	
12020472 (BOL)11 -6	vi Microfinance Bank/Cash Centre	N 125,000.00	
12020472 (BOL)11 -7	vii Corporate Eatery	N 150,000.00	
12020472 (BOL)11 -8	viii Local Eatery	N 50,000.00	
12020472 (BOL)11 -9	ix Guest House (1-10 Rooms)	N 50,000.00	
12020472 (BOL)11 -10	x Guest House (11-15 Rooms)	N 75,000.00	
12020472 (BOL)11 -11	xi Hotel (16 and above)	N 150,000.00	
12020472 (BOL)11 -12	xii Office Complex	N 100,000.00	

12020472 (BOL)11 -13	xiii Corporate Shopping Complex	N 125,000.00	
12020472 (BOL)11 -14	xiv Religious	N 50,000.00	
12020472 (BOL)11 -15	xv Clinic	N 50,000.00	
12020472 (BOL)11 -16	xvi PFS	N 250,000.00	
12020472 (BOL)11 -17	xvii Housing Estate	N 250,000.00	
12020472 (BOL)11 -18	xviii Event Hall	N 200,000.00	
12020472 (BOL)11 -19	xix Warehouse	N 100,000.00	
12020472 (BOL)11 -20	xx Night Club	N 100,000.00	
12020472 (BOL)11 -21	xxi Hostel with Shops	N 100,000.00	
12020472 (BOL)11 -22	xxii Agriculture	N 125,000.00	
12020473 (BOL)12	Re-certification Of C of C		
12020473 (BOL)12 -1	i Residential	N 15,000.00	
12020473 (BOL)12 -2	ii Commercial	N 30,000.00	
120206066 (BOL)13	Sales Of Application Forms		
120206066 (BOL)13-1	i Residential	N 10,000.00	
120206066 (BOL)13-2	ii Search	N 10,000.00	
120206066 (BOL)13-3	iii Subsequent Transaction	N 10,000.00	
120206066 (BOL)13-4	iv Religion	N 10,000.00	
120206066 (BOL)13-5	v Agric. (Individual)	N 10,000.00	
120206066 (BOL)13-6	vi Site Inspiration / Valuation Vetting Fee	N 10,000.00	
120206066 (BOL)13-7	vii Commercial Form	N 20,000.00	
120206066 (BOL)13-8	viii Regularization Form	N 25,000.00	
120206066 (BOL)13-9	ix Industrial (Individual)	N 25,000.00	
120206066 (BOL)13-10	x New GRA (Residential)	N 25,000.00	
120206066 (BOL)13-11	xi New GRA (Commercial)	N 50,000.00	
120206066 (BOL)13-12	xii Commercial (Corporate)	N 50,000.00	
120206066 (BOL)13-13	xii Agric. (Corporate)	N 50,000.00	
120206066 (BOL)13-14	xiv Industrial (Corporate)	N 50,000.00	
120206066 (BOL)13-15	xv Petroleum (Corporate)	N 50,000.00	
12020806 (BOL)14	Ground Rent On Certificate Of Occupancy		
12020903(BOL)15	Premium On Layout Allocation		
12020903(BOL)15-1	i New GRA (Zone A)	N 3,000.00	3000/sqm
12020903(BOL)15-2	ii Other Parts Of New GRA	N 1,000.00	1000/sqm
12020903(BOL)15-3	iii Old GRA	N 1,000.00	1000/sqm
12020903(BOL)15-4	iv Neighborhood Of Old GRA	N 500.00	500/sqm
12020903(BOL)15-5	v Other Parts Of Ilorin (Zone A)	N 500.00	500/sqm



12020903(BOL)15-6	vii Agric Layout	N 750.00	500/sqm
12020903(BOL)15-7	vii Other Part Of Ilorin (Zone B)	N 250.00	500/sqm
12020903(BOL)15-8	viii Outside Ilorin	N 100.00	500/sqm

17. OFFICE OF THE SURVEYOR- GENERAL

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES - GENERAL	
12020438(SG)	Survey Fees	
	Size Of Land	
12020438(SG)01	0.000 sqm To 1,000 sqm	N 10,000.00
12020438(SG)02	1,000 sqm To 25,000 sqm	N 15,000.00
12020438(SG)03	25,000 sqm To 0.5 ha	N 20,000.00
12020438(SG)04	0.5 ha To 1 ha	N 25,000.00
12020438(SG)05	1. ha To 5ha	N 30,000.00
12020438(SG)06	5 ha To 10 ha	N 40,000.00
12020438(SG)07	10 ha To 50 ha	N 50,000.00
12020438(SG)08	50 ha To 100 ha	N 75,000.00
12020438(SG)09	100 ha To 200 ha	N 100,000.00
12020438(SG)10	200 ha To 500 ha	N 150,000.00
12020438(SG)11	500 ha To 1,000 ha	N 200,000.00
12020438(SG)12	1,000 ha To 5,000 ha	N 250,000.00
12020438(SG)13	5,000 ha and Above	N 350,000.00
12020447(SG)	Land Registration	
	Size Of Land	
12020447(SG)01	0.000 sqm To 1,000 sqm	N 5,000.00
12020447(SG)02	1,000 sqm To 25,000 sqm	N 7,500.00
12020447(SG)03	25,000 sqm To 0.5 ha	N 10,000.00
12020447(SG)04	0.5 ha To 1 ha	N 12,000.00
12020447(SG)05	1. ha To 5ha	N 15,000.00
12020447(SG)06	5 ha To 10 ha	N 20,000.00
12020447(SG)07	10 ha To 50 ha	N 25,000.00
12020447(SG)08	50 ha To 100 ha	N 37,000.00
12020447(SG)09	100 ha To 200 ha	N 50,000.00
12020447(SG)10	200 ha To 500 ha	N 75,000.00
12020447(SG)11	500 ha To 1,000 ha	N 100,000.00
12020447(SG)12	1,000 ha To 5,000 ha	N 125,000.00
12020447(SG)13	5,000 ha and Above	N 175,000.00



12020455(SG)	Charting for Confirmation	
	Size Of Land	
12020455(SG)01	0.000 sqm To 1,000 sqm	N 2,500.00
12020455(SG)02	1,000 sqm To 25,000 sqm	N 3,750.00
12020455(SG)03	25,000 sqm To 0.5 ha	N 5,000.00
12020455(SG)04	0.5 ha To 1 ha	N 6,750.00
12020455(SG)05	1. ha TO Sha	N 7,500.00
12020455(SG)06	5 ha To 10 ha	N 10,000.00
12020455(SG)07	10 ha To 50 ha	N 12,000.00
12020455(SG)08	50 ha To 100 ha	N 18,000.00
12020455(SG)09	100 ha To 200 ha	N 25,000.00
12020455(SG)10	200 ha To 500 ha	N 37,000.00
12020455(SG)11	500 ha To 1,000 ha	N 50,000.00
12020455(SG)12	1,000 ha To 5,000 ha	N 62,000.00
12020455(SG)13	5,000 ha and Above	N 87,000.00
12020498(SG)	Geo spatial information request fees	
12020498(SG-1)	Minimum	N 2,500.00
12020498(SG-2)	Maximum	N 55,000.00

18. KWARA STATE BROADCASTING CORPORATION

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120207	EARNINGS - GENERAL	
12020711(BC)	Earnings from Commercial Activities	
12020711(BC)01	Radio jingles	
12020711(BC)01 -1	15 seconds	N 2,000.00
12020711(BC)01 -2	30 seconds	N 3,000.00
12020711(BC)01 -3	45 seconds	N 3,500.00
12020711(BC)01 -4	60 seconds	N 4,000.00
12020711(BC)02	News Coverage (Political Jingle &Script)	
12020711(BC)02-1	60 seconds (Jingle)	N 15,000.00
12020711(BC)02-2	Script	N 10,000.00
12020711(BC)02-3	Live coverage	N 250,000.00
12020711(BC)02-4	Political rally	N 250,000.00
12020711(BC)02-5	Press Release	N 10,000.00
12020711(BC)02-6	New Coverage	N 25,000.00
12020711(BC)03	Corporate News	N 10,000.00
12020711(BC)04	Religious News	N 5,000.00
12020711(BC)05	Personal Announcement	



12020711(BC)06	30 words	N 1,000.00
12020711(BC)07	60 words	N 1,300.00
12020711(BC)08	90 words	N 1,750.00
12020711(BC)09	120 words	N 2,125.00
12020765(BC)	Earnings from ICT - Website (radiokwara.com)	N 100,000.00
120209	RENT ON LAND & OTHERS - GENERAL	
12020906(BC)	Rent on Government Properties (Hall)	
12020906(BC)01	Hall for Corporate	N 30,000.00
12020906(BC)02	Hall for Religion	N 15,000.00
12020906(BC)03	Hall for Student	N 10,000.00

19. KWARA STATE PRINTING AND PUBLISHING CORPORATION (HERALD)

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120206	SALES - GENERAL	
12020601(PP)	Sales of Journal & Publications (Newspapers)	N 65.00
120207	EARNINGS - GENERAL	
12020711(PP)	Earnings from Commercial Activities	
12020711(PP)01	Calendar	N 100.00
12020711(PP)02	Event Program	N 150.00
12020711(PP)03	Answer script booklet for schools	N 70.00
12020711(PP)04	Carbonized receipt for Organization	N 350.00
12020781(PP)	Earnings from Advertisement	
12020781(PP)01	FULL PAGE COLOURED ADVERT	N 220,698.00
12020781(PP)02	1/2 PAGE COLOURED	N 115,885.00
12020781(PP)03	1/4 PAGE COLOURED	N 65,023.00
12020781(PP)04	FULL PAGE BLACK&WHITE ADVERT	N 187,695.00
12020781(PP)05	1/2 PAGE BLACK&WHITE	N 98,578.00
12020781(PP)06	1/4 PAGE BLACK&WHITE	N 50,848.00
12020781(PP)07	3 X 2 ADVERT	N 16,022.00
12020781(PP)08	CLASSIFIED ADVERT	N 1,800.00



20. KWARA STATE TELEVISION SERVICE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120207	EARNINGS - GENERAL		
12020777(KT)	Live Coverage	N 200,000.00	per coverage
12020781(KT)	Advertisement	N 6,000.00	per slot
12020793(KT)	Documentaries	N 60,000.00	per package
12020794(KT)	Commercial news	N 10,000.00	per slot in main news
12020795(KT)	Sponsored Programmes	N 12,750.00	per programme
12020796(KT)	Programme Production	N 60,000.00	per package

21. MINISTRY OF COMMUNICATION

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCE-GENERAL		
12020109(MC)	Registration of Voluntary Organization Cultural Related NGOs	N 10,000.00	p/a
12020146(MC)	Registration of Artisans		
12020146(MC)01	Category A	N 1,000.00	p/a
12020146(MC)02	Category B	N 2,000.00	p/a
12020146(MC)03	Category C	N 3,000.00	p/a
12020146(MC)04	Category D	N 5,000.00	p/a
12020162(MC)	Registration of Auctioneers	N 20,000.00	p/a
12020163(MC)	Registration of Hospitality and Tourism Enterprises		
12020163(MC)01	Category A+	N 90,000.00	p/a
12020163(MC)02	Category A	N 80,000.00	p/a
12020163(MC)03	Category B	N 50,000.00	p/a
12020163(MC)04	Category C	N 40,000.00	p/a
12020163(MC)05	Category D	N 25,000.00	p/a
12020163(MC)06	Category E	N 15,000.00	p/a
12020174(MC)	Registration of Event Centers		
12020174(MC)01	Category A	N 400,000.00	p/a
12020174(MC)02	Category B	N 200,000.00	p/a
12020174(MC)03	Category C	N 150,000.00	p/a



12020174(MC)04	Category D	N 100,000.00	p/a
12020175(MC)	Registration of Eateries		
12020175(MC)01	Category A	N 100,000.00	p/a
12020175(MC)02	Category B	N 50,000.00	p/a
12020175(MC)03	Category C	N 40,000.00	p/a
12020175(MC)04	Category D	N 30,000.00	p/a
	Registration of Restaurants & Bukatees		
12020175(MC)05	Category A	N 400,000.00	p/a
12020175(MC)06	Category B	N 200,000.00	p/a
12020175(MC)07	Category C	N 150,000.00	p/a
12020175(MC)08	Category D	N 100,000.00	p/a
12020178(MC)	Registration of Tourism Travelling Agencies		
12020178(MC)01	Category A	N 30,000.00	p/a
12020178(MC)02	Category B	N 25,000.00	p/a
12020178(MC)03	Category C	N 20,000.00	p/a
120204	FEE –GENERAL		
12020429(MC)	Renewal fee(Auctioneer)	N 10,000.00	p/a
120206	SALES –GENERAL		
12020633(MC)	Sales of Graphics Art		
12020633(MC)01	Sales of Tie and Batik Design	N 7,000.00	
12020633(MC)02	Earnings from plastic ID card for public	N 500.00	
12020633(MC)03	Earnings from flex for MDAs and other formal sectors	N 2,000.00	
12020633(MC)04	Sales of flags to public and private schools		
12020633(MC)04 -1	Category A (National flag)	N 1,500.00	
12020633(MC)04 -2	Category B (Customized flags)	N 3,000.00	
120207	EARNINGS - GENERAL		
12020731(MC)	Earnings from Public Address System		
12020731(MC)01	Category-A	N 10,000.00	
12020731(MC)02	Category-B	N 20,000.00	
12020731(MC)03	Category-C	N 30,000.00	

12020732(MC)	Signage & Advertisement Agency		
12020732(MC)0	Registration	N 2,000.00	
	Wall or Roof Signs		
	Category	Commercial	Professional
12020732(MC)01	Up to 1.0sqm	N 3,000.00	N 5,000.00
12020732(MC)02	up to 3.0sqm	N 4,000.00	N 8,000.00
12020732(MC)03	up to 5.0sqm	N 7,000.00	N 15,000.00
12020732(MC)04	Up to 7.0sqm	N 10,000.00	N 20,000.00
	Projection Signs		
	Category	Commercial	Professional
12020732(MC)05	Up to 1.0sqm	N 5,200.00	N 8,000.00
12020732(MC)06	up to 5.0sqm	N 9,500.00	N 10,500.00
12020732(MC)07	up to 10.0sqm	N 18,000.00	N 25,000.00
	Freestanding Signs		
	Category	Commercial	Professional
12020732(MC)08	Up to 1.0sqm	N 6,500.00	N 15,000.00
12020732(MC)09	up to 3.0sqm	N 7,500.00	N 18,000.00
12020732(MC)10	up to 5.0sqm	N 12,000.00	N 20,000.00
12020732(MC)11	Up to 7.0sqm	N 15,000.00	N 25,000.00
12020732(MC)12	up to 10.0sqm	N 20,000.00	N 30,000.00
12020732(MC)13	4 Sheet Single	N 20,000.00	N 30,000.00
12020732(MC)14	4 Sheet D/Sided	N 40,000.00	N 40,000.00
12020732(MC)15	16 Sheet Single	N 40,000.00	N 40,000.00
12020732(MC)16	16 Sheet D/Sided	N 80,000.00	N 80,000.00
12020732(MC)17	48 Sheet Single	N 100,000.00	N 100,000.00
12020732(MC)18	48 Sheet D/Sided	N 200,000.00	N 200,000.00
12020732(MC)19	96 Sheet	N 150,000.00	N 150,000.00
12020732(MC)20	Roof Top (3 by 6 Meters)	N 150,000.00	N 150,000.00
12020732(MC)21	Backlit	N 250,000.00	N 250,000.00
12020732(MC)22	Ultra-Wave	N 300,000.00	N 300,000.00
12020732(MC)23	Unipole	N 400,000.00	N 400,000.00
12020732(MC)24	Wall Drape (Large Size)	N 800,000.00	N 800,000.00

12020732(MC)25	Wall Drape (Small Size)	N 250,000.00	N 250,000.00
12020732(MC)26	Water Tank	N 300,000.00	N 300,000.00
12020732(MC)27	Bus Shelter	N 250,000.00	N 250,000.00
12020732(MC)28	Advert On Kiosk (Kiosk Branding)	N 30,000.00	N 30,000.00
12020732(MC)29	Gantry Across The Road	N 600,000.00	N 600,000.00
12020732(MC)30	Eye Catcher	N 500,000.00	N 500,000.00
12020732(MC)31	Bridge Panel	N 500,000.00	N 500,000.00
12020732(MC)32	Pedestrian Bridge	N 400,000.00	N 400,000.00
12020732(MC)33	Portrait (3 by 6) meters	N 200,000.00	N 200,000.00
12020732(MC)34	Led Screen	N 1,500,000.00	N 1,500,000.00
12020732(MC)35	Street Lamp	N 20,000.00	N 20,000.00
12020732(MC)36	House Branding (108 Square Meters)	N 400,000.00	N 400,000.00
12020732(MC)37	Neon Sign	N 10,000.00	N 10,000.00
12020732(MC)38	Umbrella	N 10,000.00	N 10,000.00
12020732(MC)39	Light Box Illumination	N 30,000.00	N 30,000.00
12020732(MC)40	Light Box Non-Illumination	N 25,000.00	N 25,000.00
12020732(MC)41	A Frame	N 10,000.00	N 20,000.00
12020732(MC)42	Directional Sign	N 30,000.00	N 30,000.00
12020732(MC)43	Composite Directional Sign	N 30,000.00	N 30,000.00
12020732(MC)44	Telecom Mast	N 30,000.00	N/A
12020732(MC)45	Masts Approval Fee	N 200,000.00	N/A
12020732(MC)46	Telecoms Mast	N 40,000.00	N/A
12020733(MC)	Earnings from Photographic/Video graphics Training Service	N 25,000.00	
120214	OTHER FEES-GENERAL		
12021423(MC)	Renewal of Artisans		
12021423(MC)01	Category A	N 1,000.00	p/a after registration
12021423(MC)02	Category B	N 2,000.00	p/a after registration
12021423(MC)03	Category C	N 3,000.00	p/a after registration
12021423(MC)04	Category D	N 5,000.00	p/a after registration
12020162(MC)	Auctioneers	N 10,000.00	p/a after registration
12021424(MC)	Renewal of Hospitality and Tourism Enterprises		



12021424(MC)01	Category A+	N 45,000.00	p/a after registration
12021424(MC)02	Category A	N 40,000.00	p/a after registration
12021424(MC)03	Category B	N 25,000.00	p/a after registration
12021424(MC)04	Category C	N 20,000.00	p/a after registration
12021424(MC)05	Category D	N 12,000.00	p/a after registration
12021424(MC)06	Category E	N 7,500.00	p/a after registration
12021425(MC)	Renewal of Event Centers		
12021425(MC)01	Category A	N 200,000.00	p/a after registration
12021425(MC)02	Category B	N 100,000.00	p/a after registration
12021425(MC)03	Category C	N 75,000.00	p/a after registration
12021425(MC)04	Category D	N 50,000.00	p/a after registration
12021425(MC)05	Category E		p/a after registration
12021426(MC)	Renewal of Eatery		
12021426(MC)01	Category A	N 37,500.00	p/a after registration
12021426(MC)02	Category B	N 27,500.00	p/a after registration
12021426(MC)03	Category C	N 22,500.00	p/a after registration
12021426(MC)04	Category D	N 12,500.00	p/a after registration
	Registration of Restaurants & Bukatees		
12021426(MC)05	Category A	N 200,000.00	p/a after registration
12021426(MC)06	Category B	N 100,000.00	p/a after registration
12021426(MC)07	Category C	N 75,000.00	p/a after registration
12021426(MC)08	Category D	N 50,000.00	p/a after registration
120217	OTHER EARNINGS-GENERAL		



12021724(MC)	Earnings from Retrieval of Vital Information about the State	N 500.00
12021725(MC)	Earnings from Jingles and Documentaries	
12021725(MC)01	Jingle	N 3,000.00
12021725(MC)02	Documentaries	N 50,000.00

22. OFFICE OF THE HEAD OF SERVICE

ADMIN/ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES – GENERAL	
12020146(HIS)	Registration for use of library	
12020146(HIS)01	Adult	N 850.00
12020146(HIS)02	Children	N 450.00
12020452(HIS)	School/Tuition/Examination Fees	
12020452(HIS)01	Tuition Fees (returning& intake)	N 15,000.00
12020452(HIS)02	June& December CSE	N 3,600.00
12020452(HIS)03	Result Checking	N 600.00
12020452(HIS)04	Internal Certificate	N 7,000.00
12020452(HIS)05	External Certificate	N 2,000.00
12020460(HIS)	Short Term Seminar and Workshop (MDU)	
12020460(HIS)01	MDU Hall Rent	N 15,000.00
12020460(HIS)02	KWASU Rental	N 200,000.00
120206	SALES – GENERAL	
12020603(HIS)	Sales of I D card (Civil Servant and Pensioners)	N 500.00
12020606(HIS)	Sale of Application Forms (S.D.C)	
12020606(HIS-1)	Internal	N 4,000.00
12020606(HIS-2)	External	N 3,600.00
120207	EARNINGS – GENERAL	
12021720(HIS)	Earnings from the use of Government Halls and Rentage of Offices	
12021720(HIS-1)	Use of SDC Hall	N 15,000.00
12021720(HIS-2)	Rentage of Offices	
12021721(HIS)	Earnings from Productivity Enhancement Training	
12021721(HIS)01	Grade 15 - 16	N 2,500.00
12021721(HIS)02	Grade 12 – 14	N 2,000.00
12021721(HIS)03	Grade 6 – 10	N 1,500.00
12021721(HIS)04	Grade 4 – 5	N 1,500.00



120208	RENT ON GOVERNMENT BUILDING GENERAL		
12020801(HIS)	Rent on Government Quarters (Senior & Junior Staff)		
12020801(HIS) 01	(i) 3 Nos. of quarter	N 5,000.00	
12020801(HIS) 02	(ii) 4 Nos. of quarter	N 4,000.00	
12020801(HIS) 03	(iii) 40 Nos. of quarter	N 3,500.00	
12020801(HIS) 04	(iv) 7 Nos. of quarter	N 3,000.00	
12020801(HIS) 05	(v) 38 Nos. of quarter	N 2,500.00	
12020801(HIS) 06	(vi) 4 Nos. of quarter	N 2,000.00	
12020801(HIS) 07	(vii) 22 Nos. of quarter	N 1,500.00	
12020801(HIS) 08	(viii) 2 Nos. of quarter	N 1,000.00	
12020803(HIS)	Rent on government building general		
12020803(HIS)01	(i) Hall rentage (25,000x6)	N 25,000.00	p/a
12020803(HIS)02	(ii) Harmony security	N 300,000.00	p/a
12020803(HIS)03	(iii) Fritmags International Ltd	N 150,000.00	p/a
12020803(HIS)04	(iv) Hussein Abdulrasheed Ltd	N 150,000.00	p/a
12020803(HIS)05	(v) Zenith Academy	N 150,000.00	p/a
12020803(HIS)06	(vi) Adbaq Information Technology	N 150,000.00	p/a
12020803(HIS)07	(vii) Legismatrix Solicitor	N 300,000.00	p/a
12020803(HIS)08	(viii) Woldlight Academy	N 60,000.00	p/a
12020803(HIS)09	(ix) Crèche	N 100,000.00	p/a
12020803(HIS)10	(x) Toilets	N 10,000.00	p/a

23. KWARA STATE INTERNAL REVENUE SERVICE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120101	Personal Income Tax		
12010101 (IR)	Pay – As- You – Earn	11%	1st N300,000 of Chargeable income
		15%	Next N300,000 of Chargeable income
12010104 (IR)01	Direct Assessment	19%	Next N500,000 of Chargeable income
		21%	Next N500,000 of Chargeable income
		24%	Next N1,600,000 of Chargeable income
			Above N3,200,000 of Chargeable income
12010104 (IR)02	Capital Gains tax	10%	chargeable asset
12010110(IR)	Stamp Duties and Penalties		
12010110(IR)01 - 1	Ordinary tenancy agreement	N 1,000.00	
12010110(IR)01 - 2	Ordinary Receipts	N 1,000.00	
12010110(IR)01 - 3	Certificate of Occupancy	N 1,000.00	
12010110(IR)01 - 4	Counterpart copy	N 1,000.00	
12010110(IR)01 - 5	Agreement (under seal)	N 1,000.00	
12010110(IR)01 - 6	Agreement (memo of any agreement)	N 1,000.00	
12010110(IR)01 - 7	Oath and other affiliate bodies relating to above	N 1,000.00	
12010110(IR)01 - 8	Bond (ordinary)	N 1,000.00	
12010110(IR)01 - 9	Gift (land) Gift (other than land)	N 1,000.00	
12010110(IR)01 - 10	Collateral Security	N 1,000.00	
12010110(IR)01 - 11	Certificate	N 1,000.00	
12010110(IR)01 - 12	Legacy (movable property)	N 1,000.00	
12010110(IR)01 - 13	Proxy forms or cards	N 1,000.00	
12010110(IR)01 - 14	Partnership	N 1,000.00	
12010110(IR)01 - 15	Bank guarantee	N 1,000.00	
12010110(IR)01 - 16	Appointment of trustee or of Attorney	N 1,000.00	
12010110(IR)01 - 17	Appointment of commissioner for Affidavit	N 1,000.00	



12010110(IR)01 - 18	Warrants of Attorney of any kind	N 1,000.00	
12010110(IR)01 - 19	Notaries'	N 1,000.00	
12010110	Ad-valorem Charges		
12010110(IR)02 - 1	Contract Agreement	2%	Of Consideration
12010110(IR)02 - 2	Land Agreement	2%	Of Consideration
12010110(IR)02 - 3	Lease Agreement, Sublease Agreement	2%	Of Consideration
12010110(IR)02 - 4	Leasehold Agreement or Rent Agreement	2%	Of Consideration
12010110(IR)02 - 5	If the term is less than 1 year	2%	Of Consideration
12010110(IR)02 - 6	1-7 years	2%	Of Consideration
12010110(IR)02 - 7	7-12 years	2%	Of Consideration
12010110(IR)02 - 8	21 years and above	2%	Of Consideration
12010110(IR)02 - 9	Indefinite period	2%	Of Consideration
12010110(IR)02 - 10	Deeds of Assignment/Ratification/Confirmation	2%	Of Consideration
12010110(IR)02 - 11	Deed of Release, Hire Purchase or Surrender	2%	Of Consideration
12010110(IR)02 - 12	Legacy(Immovable)	2%	Of Consideration
12010110(IR)02 - 13	Promissory Notes/IOU	2%	Of Consideration
120201	LICENCES – GENERAL		
12020129	Gaming / Pool Betting & Casino License		
12020129 (IR)01	Application		
12020129 (IR)01-0	Public On-line Lottery/Lotto	N250,000.00	
12020129 (IR)01-1	Pool Betting	N150,000.00	
12020129 (IR)01-2	Sport Betting	N200,000.00	
12020129 (IR)01-3	Casino	N300,000.00	
12020129 (IR)01-4	Other Lotteries (Sale/Promotional & Raffle)	N50,000.00	
12020129 (IR)02	Category	Operational license	Renewal
12020129 (IR)02-0	Public On-line Lottery/Lotto	2,500,000.00 - 5,000,000.00	10% of License Fee
12020129 (IR)02-1	Pool Betting		
12020129 (IR)02-2	Sport Betting		
12020129 (IR)02-3	Casino	N100,000.00	

12020129 (IR)02-4	Other Lotteries (Sale/Promotional & Raffle)	N100,000.00	
12020132(IR)	Motor Vehicle Licenses/Reg.		
12020132(IR)01	0.1-1.59 Engine Capacity	N 1,250.00	
12020132(IR)02	1.6- 2.0 Engine Capacity	N 1,875.00	
12020132(IR)03	2.1-3.0 Engine Capacity	N 2,500.00	
12020132(IR)04	Above 3.0 Engine Capacity	N 3,125.00	
12020132(IR)05	Truck and Tipper	N 6,250.00	
12020132(IR)06	Registration Fee - Motor Cycle/Tricycle	N 1,250.00	
12020132(IR)07	Registration Fee - Motor Car	N 3,125.00	
12020132(IR)08	Registration Fee - Truck and Others	N 6,250.00	
12020140(IR)	Hackney Permit Licenses		
12020140(IR)01	Motor Cycle	N 600.00	
12020140(IR)02	Tricycle	N 1,000.00	
12020140(IR)03	Car	N 1,300.00	
12020140(IR)04	Pick - up & Bus	N 2,240.00	
12020140(IR)05	Truck & others	N 3,800.00	
12020142(IR)	Motor Dealership Licenses	N 70,000.00	
12020146(IR)	Registration of Consultant		
12020146(IR)01	Registration	N 50,000.00	
12020146(IR)02	Renewal	N 25,000.00	
120204	FEES - GENERAL		
12020405(IR)	Change of Category	N 3,100.00	
12020445(IR)	Change of Ownership Fees	N 3,100.00	
12020448(IR)	Development Levy		
12020448(IR)01	All residents	N 100.00	
12020448(IR)02	Contracts awarded by the State Govt. MDAs	3%	of Contract Sum
12020455(IR)	Administrative Charges		
12020455(IR)01	Motor Vehicle	N 2,000.00	
12020455(IR)02	Motorcycle / Tricycle	N 500.00	
12020458(IR)	Proof of Ownership		

12020458(1R)01	Motor vehicle	N 1,000.00
12020458(1R)02	Motorcycle/Tricycle	N 500.00
120206	SALES - GENERAL	
12020606(1R)	Sales of Application Forms	N 100.00
12020616(1R)	Sales of Registration Booklet	N 1,250.00
12020617(1R)	Sales of New Standardized Plate Number	
12020617(1R)01	Sales of New Standardized Plate Number (Motorcycle / Tricycle New Registration)	N 2,500.00
12020617(1R)02	Sales of New Standardized Plate Number (Motorcycle / Tricycle Revalidation)	N 2,500.00
12020617(1R)03	Sales of New Standardized Plate Number (Motor Vehicle New Registration)	N 12,500.00
12020617(1R)04	Sales of New Standardized Plate Number (Motor Vehicle Revalidation)	N 12,500.00
12020617(1R)05	Sales of New Standardized Plate Number (Motor Vehicle Out of Series)	N 40,000.00
12020617(1R)06	Sales of New Standardized Plate Number (Motor vehicle Fancy)	N 80,000.00
12020617(1R)07	Sales of New Standardized Plate Number (Dealership)	N 30,000.00
12020617(1R)08	Sales of New Standardized Plate Number (Dealership Fancy)	N 50,000.00
12020650(1R)	Proceeds from Consolidated Emblem	
12020650(1R)01	Local Commuter	N 5,000.00
12020650(1R)02	Inter - State Commuter	N 8,000.00

PRESUMPTIVE TAX (INFORMAL SECTOR)

12020715(IR)	PERSONAL INCOME TAX				
CODE	TRADE/BUSINESS	MINIMUM	MEDIUM	MAXIMUM	
12020715(IR) 01	Adult Wears-Boutique	N 2,500.00	N 9,750.00	N 28,000.00	p/a
12020715(IR) 02	Agro Allied Products	N 2,500.00	N 8,250.00	N 46,500.00	p/a
12020715(IR) 03	Aluminum Doors & Windows	N 7,500.00	N 16,500.00	N 48,500.00	p/a
12020715(IR) 04	Artists and Sign-Writers	N 1,500.00	N 5,000.00	N 25,500.00	p/a
12020715(IR) 05	Auctioneers	N 6,500.00	N 18,000.00	N 49,500.00	p/a
12020715(IR) 06	Bakeries with Confectionaries	N 5,000.00	N 13,500.00	N 35,000.00	p/a
12020715(IR) 07	Bakeries with Electric Oven	N 6,000.00	N 26,500.00	N 49,800.00	p/a
12020715(IR) 08	Bakeries with Mud Oven	N 3,000.00	N 18,500.00	N 35,400.00	p/a
12020715(IR) 09	Bakers with Electric Oven	N 6,500.00	N 18,750.00	N 34,500.00	p/a
12020715(IR) 10	Bakers with Firewood Oven	N 4,000.00	N 13,500.00	N 32,500.00	p/a
12020715(IR) 11	Barbers	N 1,500.00	N 3,500.00	N 20,500.00	p/a
12020715(IR) 12	Barbing Saloon	N 1,500.00	N 4,500.00	N 15,500.00	p/a
12020715(IR) 13	Bench Mills	N 8,500.00	N 22,500.00	N 35,500.00	p/a
12020715(IR) 14	Bicycle Repairers	N 1,500.00	N 3,500.00	N 10,500.00	p/a
12020715(IR) 15	Blacksmiths	N 1,500.00	N 4,500.00	N 12,500.00	p/a
12020715(IR) 16	Block Making Industries	N 4,000.00	N 13,050.00	N 23,000.00	p/a
12020715(IR) 17	Block Making Industries with Electric Machine	N 8,500.00	N 36,500.00	N 43,500.00	p/a
12020715(IR) 18	Block Making Industries with Small Machine	N 5,000.00	N 16,500.00	N 27,600.00	p/a
12020715(IR) 19	Bookshop/Stationery Stores	N 4,000.00	N 16,050.00	N 46,000.00	p/a
12020715(IR) 20	Bookshops Mini Shop Staff	N 4,500.00	N 23,500.00	N 45,500.00	p/a
12020715(IR) 21	Bricklayers	N 1,500.00	N 3,500.00	N 14,500.00	p/a
12020715(IR) 22	Building Materials	N 4,000.00	N 18,500.00	N 32,500.00	p/a
12020715(IR) 23	Building Materials and Dealers	N 5,000.00	N 22,500.00	N 42,500.00	p/a
12020715(IR) 24	Bureau-De-Change	N 6,000.00	N 32,500.00	N 48,500.00	p/a
12020715(IR) 25	Business Centers	N 4,200.00	N 12,500.00	N 35,800.00	p/a
12020715(IR) 26	Business Centre	N 2,500.00	N 12,500.00	N 23,500.00	p/a
12020715(IR) 27	Butchers	N 3,000.00	N 18,650.00	N 25,500.00	p/a



12020715(IR) 28	Cabinet Makers	N 6,500.00	N 15,500.00	N 35,500.00	p/a
12020715(IR) 29	Car Wash	N 3,000.00	N 9,000.00	N 18,400.00	p/a
12020715(IR) 30	Car Wash Owners	N 5,000.00	N 13,500.00	N 38,000.00	p/a
12020715(IR) 31	Car (Fancy) parts	N 6,500.00	N 19,500.00	N 45,500.00	p/a
12020715(IR) 32	Carpenters	N 1,500.00	N 8,500.00	N 48,500.00	p/a
12020715(IR) 33	Casino Operators	N 12,500.00	N 38,950.00	N 49,500.00	p/a
12020715(IR) 34	Cement Dealers /Sellers	N 5,000.00	N 32,500.00	N 49,500.00	p/a
12020715(IR) 35	Children Wear	N 3,000.00	N 8,250.00	N 17,250.00	p/a
12020715(IR) 36	Clock And Watch Repairers	N 1,500.00	N 6,500.00	N 12,500.00	p/a
12020715(IR) 37	Clock And Watch Sellers	N 3,000.00	N 10,500.00	N 35,500.00	p/a
12020715(IR) 38	Cloth Seller (With Shops)	N 8,500.00	N 35,250.00	N 49,500.00	p/a
12020715(IR) 39	Clothing Materials	N 2,500.00	N 8,500.00	N 28,500.00	p/a
12020715(IR) 40	Cobblers	N 1,500.00	N 4,500.00	N 23,500.00	p/a
12020715(IR) 41	Cold Fish Agent/Distributors	N 2,500.00	N 8,250.00	N 28,500.00	p/a
12020715(IR) 42	Cold Room	N 5,000.00	N 15,500.00	N 45,800.00	p/a
12020715(IR) 43	Commercial Lorry/Mini bus Owner(Per Lorry/Mini bus)	N 15,000.00	N 28,500.00	N 46,000.00	p/a
12020715(IR) 44	Cooking Gas/Air conditioner Seller	N 9,500.00	N 18,750.00	N 32,550.00	p/a
12020715(IR) 45	Culvert/Well Ring Maker	N 1,500.00	N 8,500.00	N 16,800.00	p/a
12020715(IR) 46	Curtain & Interior Decoration	N 6,500.00	N 17,250.00	N 34,500.00	p/a
12020715(IR) 47	Cyber Café Operator	N 8,500.00	N 14,250.00	N 35,500.00	p/a
12020715(IR) 48	Dealers In Mattress/Foams	N 9,500.00	N 19,500.00	N 34,500.00	p/a
12020715(IR) 49	Doors	N 9,650.00	N 25,400.00	N 46,000.00	p/a
12020715(IR) 50	Drama Group	N 5,000.00	N 10,500.00	N 46,000.00	p/a
12020715(IR) 51	Draughtsman	N 8,500.00	N 14,250.00	N 34,500.00	p/a
12020715(IR) 52	Drivers	N 3,500.00	N 15,000.00	N 34,500.00	p/a
12020715(IR) 53	Dry Cleaners	N 2,500.00	N 9,750.00	N 34,500.00	p/a
12020715(IR) 54	Electrical Parts & Fittings	N 3,500.00	N 28,500.00	N 45,500.00	p/a
12020715(IR) 55	Electricians	N 1,500.00	N 8,500.00	N 48,500.00	p/a
12020715(IR) 56	Entrepreneurs	N 6,500.00	N 17,250.00	N 34,500.00	p/a

12020715(IR) 57	Face to Face Building outside	N 5,000.00	N 13,500.00	N 23,000.00	p/a
12020715(IR) 58	Farm's settlers	N 2,500.00	N 8,250.00	N 23,000.00	p/a
12020715(IR) 59	Fashion Designers	N 1,500.00	N 4,800.00	N 38,500.00	p/a
12020715(IR) 60	Films & Cinemas Centers	N 15,000.00	N 25,500.00	N 49,500.00	p/a
12020715(IR) 61	Furniture Makers	N 1,500.00	N 8,500.00	N 49,800.00	p/a
12020715(IR) 62	Furniture Makers/Wooden carved	N 1,500.00	N 8,500.00	N 45,500.00	p/a
12020715(IR) 63	Furniture/ Furnishing Materials Seller	N 12,500.00	N 25,800.00	N 49,800.00	p/a
12020715(IR) 64	Gas Refilling Sellers	N 4,500.00	N 25,500.00	N 48,500.00	p/a
12020715(IR) 65	Gbagi Cloth Seller's with Shops	N 5,000.00	N 16,500.00	N 23,000.00	p/a
12020715(IR) 66	General Contractor	N 15,750.00	N 30,000.00	N 46,000.00	p/a
12020715(IR) 67	General Merchants & Distributors	N 18,500.00	N 28,500.00	N 45,800.00	p/a
12020715(IR) 68	Gift Shop	N 6,000.00	N 12,000.00	N 18,400.00	p/a
12020715(IR) 69	Goldsmiths/Blacksmith	N 3,000.00	N 8,500.00	N 28,500.00	p/a
12020715(IR) 70	Graphic Arts & Designs	N 3,000.00	N 18,500.00	N 35,500.00	p/a
12020715(IR) 71	Graphic Art Studio	N 4,000.00	N 18,750.00	N 34,500.00	p/a
12020715(IR) 72	Grinding Mills	N 5,000.00	N 14,250.00	N 23,000.00	p/a
12020715(IR) 73	Guest Houses	N 18,500.00	N 34,550.00	N 49,500.00	p/a
12020715(IR) 74	Hair Dressers	N 1,500.00	N 4,500.00	N 25,500.00	p/a
12020715(IR) 75	Hair Dressing Salon	N 1,500.00	N 5,500.00	N 10,500.00	p/a
12020715(IR) 76	Horticulture/ Florist	N 8,000.00	N 18,500.00	N 42,500.00	p/a
12020715(IR) 77	Hotel Proprietor with Lodgings	N 16,500.00	N 32,500.00	N 49,800.00	p/a
12020715(IR) 78	Imitation Jeweler sellers	N 2,500.00	N 8,250.00	N 16,100.00	p/a
12020715(IR) 79	Interior Decorators	N 6,000.00	N 20,500.00	N 35,500.00	p/a
12020715(IR) 80	Intermediate Shop or Stall	N 5,000.00	N 8,500.00	N 35,800.00	p/a
12020715(IR) 81	Iron Benders	N 1,500.00	N 8,500.00	N 23,500.00	p/a
12020715(IR) 82	Jeweler Sellers	N 5,500.00	N 18,500.00	N 49,500.00	p/a
12020715(IR) 83	Land Lords - Residential (Per room)	N 12,750.00	N 23,750.00	N 45,500.00	p/a
12020715(IR) 84	Land Speculators	N 5,000.00	N 18,500.00	N 35,500.00	p/a
12020715(IR) 85	Landlords, Face-Face	N 5,000.00	N 11,250.00	N 23,000.00	p/a
12020715(IR) 86	Large or Stall	N 5,000.00	N 18,500.00	N 48,500.00	p/a

12020715(IR) 87	Laundries, (Dry Cleaners)	N 8,500.00	N 23,500.00	N 48,500.00	p/a
12020715(IR) 88	Leather Carpets (Linoleum)	N 5,000.00	N 15,500.00	N 35,500.00	p/a
12020715(IR) 89	Letter- Writers	N 7,500.00	N 15,000.00	N 41,400.00	p/a
12020715(IR) 90	Licensed Merchant	N 18,500.00	N 32,500.00	N 48,500.00	p/a
12020715(IR) 91	Manufactures: Coolers, Aluminum	N 8,750.00	N 15,000.00	N 34,500.00	p/a
12020715(IR) 92	Maternity Owners	N 10,000.00	N 25,500.00	N 45,500.00	p/a
12020715(IR) 93	Maternity Private Proprietors	N 10,000.00	N 19,500.00	N 34,500.00	p/a
12020715(IR) 94	Meat Sellers	N 2,500.00	N 12,000.00	N 25,500.00	p/a
12020715(IR) 95	Mechanized Farms	N 12,500.00	N 18,500.00	N 45,500.00	p/a
12020715(IR) 96	Medicine Store Patent	N 6,000.00	N 14,250.00	N 23,000.00	p/a
12020715(IR) 97	Mobile Phone Commercial Calls	N 4,500.00	N 8,250.00	N 34,500.00	p/a
12020715(IR) 98	Mobile Phone Dealers	N 5,500.00	N 21,500.00	N 45,200.00	p/a
12020715(IR) 99	Mobile Phone Distributors	N 6,500.00	N 25,200.00	N 49,800.00	p/a
12020715(IR) 100	Money Lenders	N 12,000.00	N 21,750.00	N 46,000.00	p/a
12020715(IR) 101	Motor Cycle Dealers	N 12,500.00	N 18,750.00	N 35,500.00	p/a
12020715(IR) 102	Motor Cycle Mechanics	N 1,500.00	N 4,500.00	N 12,500.00	p/a
12020715(IR) 103	Motor Mechanics Panel Beaters & Sprayers	N 1,500.00	N 4,500.00	N 18,500.00	p/a
12020715(IR) 104	Motor Spare Part Dealers (New Part)	N 2,500.00	N 27,750.00	N 46,000.00	p/a
12020715(IR) 105	Motor Spare Part Dealers (Old)	N 3,000.00	N 15,500.00	N 35,500.00	p/a
12020715(IR) 106	Motor Vehicle Mechanic	N 1,500.00	N 6,500.00	N 15,500.00	p/a
12020715(IR) 107	Motor/ Cooking Gas Refills	N 3,000.00	N 12,500.00	N 45,500.00	p/a
12020715(IR) 108	Musicians	N 12,500.00	N 31,500.00	N 92,000.00	p/a
12020715(IR) 109	Nursery School Proprietors	N 21,500.00	N 37,500.00	N 69,000.00	p/a
12020715(IR) 110	Optician	N 21,500.00	N 19,500.00	N 34,500.00	p/a
12020715(IR) 111	Painters and Decorators	N 3,500.00	N 15,750.00	N 35,500.00	p/a
12020715(IR) 112	Paints Dealers	N 1,500.00	N 15,800.00	N 49,500.00	p/a
12020715(IR) 113	Palm Oil Millers	N 25,500.00	N 35,500.00	N 48,500.00	p/a
12020715(IR) 114	Panel Beaters/Sprayer Works	N 1,500.00	N 8,500.00	N 42,500.00	p/a
12020715(IR) 115	Patent Medicine Sellers	N 3,500.00	N 9,750.00	N 34,500.00	p/a

12020715(IR) 116	Petrol Dealers, Dealers with Station Having Less than 3 Pumps	N 3,500.00	N 9,750.00	N 34,500.00	p/a
12020715(IR) 117	Petroleum Products (Kerosene)	N 8,500.00	N 18,000.00	N 34,500.00	p/a
12020715(IR) 118	Pharmaceutical Chemists	N 15,500.00	N 32,750.00	N 48,500.00	p/a
12020715(IR) 119	Photo Laboratories Color	N 5,000.00	N 17,250.00	N 35,500.00	p/a
12020715(IR) 120	Photographers	N 3,000.00	N 15,000.00	N 32,500.00	p/a
12020715(IR) 121	Photographers/ Photo Developers	N 5,000.00	N 9,750.00	N 18,400.00	p/a
12020715(IR) 122	Photographic Materials Shops	N 5,000.00	N 11,250.00	N 23,500.00	p/a
12020715(IR) 123	Plank Sellers	N 5,500.00	N 15,750.00	N 34,500.00	p/a
12020715(IR) 124	Plastic Rubbers	N 3,000.00	N 12,000.00	N 23,000.00	p/a
12020715(IR) 125	Plumbers	N 1,500.00	N 12,800.00	N 38,500.00	p/a
12020715(IR) 126	Plumbing Material with Water Tanks and Accessories	N 8,500.00	N 27,000.00	N 45,500.00	p/a
12020715(IR) 127	Plumbing Materials only	N 4,500.00	N 17,250.00	N 38,500.00	p/a
12020715(IR) 128	Pool Agent	N 5,000.00	N 12,000.00	N 23,000.00	p/a
12020715(IR) 129	Pool Promoters	N 12,750.00	N 22,500.00	N 49,800.00	p/a
12020715(IR) 130	Poultry Farmers	N 5,500.00	N 15,000.00	N 38,500.00	p/a
12020715(IR) 131	Poultry Feed Dealers	N 8,500.00	N 23,500.00	N 48,500.00	p/a
12020715(IR) 132	Poultry Feeds	N 4,500.00	N 21,500.00	N 42,500.00	p/a
12020715(IR) 133	Poultry/ Piggery	N 3,500.00	N 18,500.00	N 48,500.00	p/a
12020715(IR) 134	Printer (Modern Press)	N 8,500.00	N 24,000.00	N 34,500.00	p/a
12020715(IR) 135	Printer (With Press)	N 7,500.00	N 18,750.00	N 42,500.00	p/a
12020715(IR) 136	Printer (Without Press)	N 3,000.00	N 12,500.00	N 23,000.00	p/a
12020715(IR) 137	Printers	N 3,000.00	N 12,500.00	N 38,400.00	p/a
12020715(IR) 138	Produce Buyers	N 5,000.00	N 15,750.00	N 34,500.00	p/a
12020715(IR) 139	Provision Store & Mini Supermarket	N 8,500.00	N 16,500.00	N 41,400.00	p/a
12020715(IR) 140	Provision Stores	N 3,000.00	N 10,125.00	N 34,500.00	p/a
12020715(IR) 141	Pure Water Producers	N 7,500.00	N 15,750.00	N 45,800.00	p/a
12020715(IR) 142	Raw Food Sellers	N 3,000.00	N 14,250.00	N 34,500.00	p/a
12020715(IR) 143	Recreational Centre	N 8,000.00	N 20,250.00	N 34,500.00	p/a

12020715(IR) 144	Refuse Collections	N 6,500.00	N 17,250.00	N 46,000.00	p/a
12020715(IR) 145	Rentals	N 5,000.00	N 12,750.00	N 23,000.00	p/a
12020715(IR) 146	Restaurants	N 5,000.00	N 15,000.00	N 27,600.00	p/a
12020715(IR) 147	Restaurants (Buka)	N 3,000.00	N 9,750.00	N 17,250.00	p/a
12020715(IR) 148	Re-wires & Battery Chargers	N 1,500.00	N 4,500.00	N 35,500.00	p/a
12020715(IR) 149	Rubber Dealers	N 2,500.00	N 15,750.00	N 27,600.00	p/a
12020715(IR) 150	Rugs & Carpets	N 4,000.00	N 12,000.00	N 27,600.00	p/a
12020715(IR) 151	Sawmill Proprietors	N 6,500.00	N 15,000.00	N 23,000.00	p/a
12020715(IR) 152	Seamstresses, Fashion Designer	N 7,500.00	N 16,500.00	N 23,000.00	p/a
12020715(IR) 153	Sewing Machine Dealers	N 5,000.00	N 12,500.00	N 34,500.00	p/a
12020715(IR) 154	Shoe Makers and Cobblers	N 1,500.00	N 5,500.00	N 35,500.00	p/a
12020715(IR) 155	Spare Part Dealers (Motor Cycle)	N 6,500.00	N 18,750.00	N 48,500.00	p/a
12020715(IR) 156	Spare Part Dealers (Motor Vehicle)	N 8,500.00	N 15,800.00	N 41,500.00	p/a
12020715(IR) 157	Spare Part Dealers (Bicycle)	N 10,500.00	N 18,750.00	N 28,750.00	p/a
12020715(IR) 158	Supermarkets	N 18,500.00	N 29,550.00	N 42,550.00	p/a
12020715(IR) 159	Tailors	N 1,500.00	N 4,800.00	N 35,200.00	p/a
12020715(IR) 160	Taxi & Motor Drivers	N 1,500.00	N 5,500.00	N 25,500.00	p/a
12020715(IR) 161	Taxi owner (per Taxi Club)	N 1,500.00	N 4,500.00	N 15,500.00	p/a
12020715(IR) 162	Thrift Collectors	N 3,000.00	N 9,750.00	N 23,000.00	p/a
12020715(IR) 163	Timber Contractors	N 12,500.00	N 17,250.00	N 23,000.00	p/a
12020715(IR) 164	Timber Dealers	N 15,500.00	N 16,500.00	N 34,500.00	p/a
12020715(IR) 165	Transportation	N 1,500.00	N 8,500.00	N 23,500.00	p/a
12020715(IR) 166	Traveling Agency	N 10,000.00	N 21,550.00	N 42,500.00	p/a
12020715(IR) 167	Typing Studio, Excluding Business Centers	N 2,500.00	N 9,000.00	N 18,400.00	p/a
12020715(IR) 168	Tire Dealers (New)	N 5,000.00	N 15,750.00	N 35,800.00	p/a
12020715(IR) 169	Tire Dealers (Tokunbo)	N 4,500.00	N 12,000.00	N 35,500.00	p/a
12020715(IR) 170	Video Clubs	N 3,000.00	N 8,250.00	N 16,750.00	p/a
12020715(IR) 171	Vulcanize	N 1,500.00	N 3,500.00	N 8,500.00	p/a
12020715(IR) 172	Welders	N 1,500.00	N 8,500.00	N 15,500.00	p/a



12020715(IR) 173	Wine and Beer License Operators	N 5,000.00	N 14,250.00	N 35,800.00	p/a
12020715(IR) 174	Yoghurt Sellers	N 5,000.00	N 15,500.00	N 42,500.00	p/a

24. MINISTRY OF ENTERPRISE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
12020146(EN)	Registration of Artisans		
12020155(EN)	Registration of Business Premises		
120201559(EN)01	Commercial banks	N 50,000.00	
120201559(EN)02	Micro finance banks	N 40,000.00	
120201559(EN)03	Schools	N 20,000.00	
120201559(EN)04	Filling stations	N 20,000.00	
120201559(EN)05	Hospitals	N 20,000.00	
120201559(EN)06	Restaurants/ Hotels/ Event Centre	N 20,000.00	
120201559(EN)07	Others	N 20,000.00	
12020173(EN)	Registration of Cooperative Society	N 5,000.00	
120202	Mining-rents		
12020210(EN)01	Haulage Fees from Mining Operators	-	
	Goods	Building Materials including cement	Processed/ Raw Items
12020210(EN)01-1	Long	N 12,800.00	
12020210(EN)01-2	Medium	N 9,800.00	N 4,500.00
12020210(EN)01-3	Small	N 5,800.00	N 2,500.00
12020210(EN)02	Sharp sand, gravel & laterite		
12020210(EN)02-1	Small truck	N 200.00	per truck
12020210(EN)02-2	Big truck	N 500.00	per truck
12020210(EN)03	Quarried rock products		
12020210(EN)03 - 1	Small truck	N 500.00	per truck
12020210(EN)03 - 2	Big truck	N 1,000.00	per truck
12020211(EN)	Surface Rent on Mining Site		
12020211(EN)01	Industrial goods	N 20,000.00	
12020211(EN)02	Talc	N 1,000.00	
12020211(EN)03	Barite	N 10,000.00	
12020211(EN)04	Marble	N 10,000.00	
12020211(EN)05	Gypsum	N 10,000.00	
12020211(EN)06	Limestone	N 5,000.00	



12020211(EN)07	Mica	N 1,000.00	
12020211(EN)08	Feldspar	N 5,000.00	
12020211(EN)09	Laterite	N 5,000.00	
12020211(EN)10	Sand	N 5,000.00	
12020211(EN)11	Kaolin	N 5,000.00	
12020211(EN)12	Quartzite	N 5,000.00	
12020211(EN)13	Quarry materials	N 10,000.00	
120204	Fees - general		
12020429(EN)	Renewal fees (business premises)		
12020429(EN)01	Commercial banks	N 30,000.00	
12020429(EN)02	Micro finance banks	N 20,000.00	
12020429(EN)03	Schools	N 10,000.00	
12020429(EN)04	Filling stations	N 10,000.00	
12020429(EN)05	Hospitals	N 10,000.00	
12020429(EN)06	Restaurants/ Hotels/ Event Centre	N 10,000.00	
12020429(EN)07	Others	N 10,000.00	
12020454(EN)	Parking & gate fees (ultra-modern market)		
12020454(EN)01	Private vehicle	N 50.00	per vehicle
12020454(EN)02	Commercial vehicle	N 100.00	per vehicle
12020485(EN)	State Industrial function fees		
12020485(EN)01	(i) Large	N 20,000.00	
12020485(EN)02	(ii) Medium	N 10,000.00	
12020485(EN)03	(iii) Small	N 5,000.00	
120206	Sales - general		
12020657(EN)	Sales of shop at ultra-modern market, Adewole	N 600,000.00	
120207	Earnings - general		
12020722(EN)	Earnings from Kwara Cooperative Training Institute	N 10,000.00	per Student
120208	Rent on government building general		
12020810(EN)	Grand Rent on Ultra-Modern Market	N 10,000.00	per month

25. MINISTRY OF ENERGY

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
12020146(ME)	Registration of Artisans	
12020146(ME)01	Electrician	N10,000.00
12020146(ME)02	Electrical poles seller	N10,000.00
12020146(ME)03	Electrical Merchandise	N10,000.00

26. STATE AUDIT DEPARTMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES – GENERAL		
12020165(SA)01	Registration Accounting Firms & Statutory Corp.	N 50,000.00	p/a
120204	FEES – GENERAL		
12020429(SA)01	Renewal Fees (Accounting Firms & Statutory Corp)	N 30,000.00	p/a after reg.
120213	RE-IMBURSEMENT – GENERAL		
12021302(SA)01	Audit Fees (Report Fees)	20% of External Auditors fees	

27. MINISTRY OF WORKS

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
12020146(MW)	Registration of Artisans		
12020146(MW)01	Registration of Artisans by contractor	N 5,000.00	
12020146(MW)02	Registration of Artisans by KWARTMA	N 2,000.00	
12020147(MW)	Registration of Developers (Housing Corporation)	N 100,000.00	
12020415(MW)	Trade Testing Fees		
12020415(MW)01	Certification	N 5,000.00	
12020415(MW)02	Conversion	N 6,000.00	
12020416(MW)	Material Testing fees		
12020416(MW)01	Category A	N 50,000.00	
12020416(MW)02	Category B	N 100,000.00	
12020416(MW)03	Category C	N 150,000.00	
12020416(MW)04	Category D	N 200,000.00	
12020428(MW)	Fire Occurrence Report		
12020428(MW)01	Individual	N 5,000.00	
12020428(MW)02	Corporate Organization	N 10,000.00	
12020431(MW)	Assessment Fee - Building Plan (PPA)		
12020431(MW)03-1	Less than 60sqm	N 10,000.00	Residential
12020431(MW)03-2	61sqm-150sqm	N 20,000.00	
12020431(MW)03-3	151sqm-250sqm	N 50,000.00	



12020431(MW)04	storey Building	N 75,000.00	
12020431(MW)05	private Hostel	N 50,000.00	
12020431(MW)06	Shops/Shopping Mall	N 10,000.00	
12020431(MW)07-1	Category A (Ground Floor)	N 600,000.00	Restaurant/fast food
12020431(MW)07-2	Category B (Ground Floor)	N 400,000.00	
12020431(MW)07-3	Category C	N 50,000.00	
12020431(MW)07-4	Category D	N 15,000.00	
12020431(MW)08	Supermarket (Ground Floor)	N 100,000.00	
12020431(MW)09	Guest House	N 75,000.00	
12020431(MW)10	Hotel	N 500,000.00	
12020431(MW)10-1	Additional Floor	N 200,000.00	
12020431(MW)11	Departmental Store	N 100,000.00	
12020431(MW)12	Bank	N 750,000.00	
	Additional Floor	N 200,000.00	
12020431(MW)13	Microfinance Bank	N 250,000.00	
12020431(MW)14-1	Category A (Above 100sqm)	N 150,000.00	} Office
12020431(MW)14-2	Category B (Between 25sqm-100sqm)	N 100,000.00	
12020431(MW)14-3	Category C (Below 25sqm)	N 30,000.00	
12020431(MW)15-1	Within 3km radius	N 500,000.00	} Petrol station
12020431(MW)15-2	Within 3km-5km radius	N 500,000.00	
12020431(MW)15-3	outside 5km radius	N 500,000.00	
12020431(MW)16	Cold Room	N 100,000.00	
12020431(MW)17	Kerosene Surface Tank	N 0.00	
12020431(MW)18	Car Wash(Road Side)	N 10,000.00	
12020431(MW)19	Modern Car Wash	N 25,000.00	
12020431(MW)20-1	Church/Mosque		
12020431(MW)20-2	150sqm (minimum)	N 100,000.00	Public building
12020431(MW)20-3	151sqm-200sqm	N 100,000.00	
12020431(MW)21	200sqm and above	N 100,000.00	
12020431(MW)22	Private Church/Mosque	N 15,000.00	
12020431(MW)23	Secretariat (State & Local)	N 750,000.00	
12020431(MW)24	Community Hall	N 100,000.00	
12020431(MW)25	Private Hall	N 400,000.00	

12020431(MW)26	Additional Floor	N 100,000.00	
12020431(MW)27	Palace	N 50,000.00	
12020431(MW)28	Motor Park	N 50,000.00	
12020431(MW)29	Hospital (Public)	N 1,000,000.00	Health (Land use)
12020431(MW)30	Hospital (Private)	N 100,000.00	
12020431(MW)31	Medical Laboratory Diagnosis Centre (Public)	N 100,000.00	
12020431(MW)32	Medical Laboratory Diagnosis Centre (Private)	N 50,000.00	
12020431(MW)33	Pharmacy	N 50,000.00	
12020431(MW)34	Primary/Secondary	N 100,000.00	Educational Land Use
12020431(MW)35	(Both Public & Private)	N 5,000.00	
12020431(MW)36	Hostel(School)	N 50,000.00	
12020431(MW)37	Library	N 5,000.00	
12020431(MW)38	Laboratory	N 5,000.00	
12020431(MW)39	Computer Room	N 5,000.00	
12020431(MW)40	Administrative Block	N 10,000.00	
12020431(MW)41	office (School)	N 10,000.00	
12020431(MW)42	Hall (School)	N 10,000.00	
12020431(MW)43	College of Education	N 1,000,000.00	
12020431(MW)44	Polytechnic	N 1,500,000.00	
12020431(MW)45	University	N 2,500,000.00	
12020431(MW)46	Ware House	150 per sqm	Industrial Land Use
12020431(MW)47	Bottled/Sachet Product	90 per sqm	
12020431(MW)48	Industries	150per sqm	
12020431(MW)49	Block Making	N 10,000.00	
12020431(MW)50	Laundry	N 10,000.00	
12020431(MW)51	Show Room	N 75,000.00	
12020431(MW)52	Organized Mechanic Workshop	N 10,000.00	
12020431(MW)53	Sawmill	N 30,000.00	
12020431(MW)54	Outside GRA	20 per sqm	Fences
12020431(MW)55	Fences with GRA	25 per sqm	
12020431(MW)56	Industrial	30 per sqm	
12020431(MW)57	Commercial	30 per sqm	

12020431(MW)58	Agricultural Farm Land	3500 per sqm	others
12020431(MW)59	Fish Pond	3500 per sqm	
12020431(MW)60	Poultry	3500 per sqm	
12020431(MW)61	Recreation Centre	N 10,000.00	
12020431(MW)62	Bus Stand	N 2,500.00	
12020431(MW)63	Residential	N 2,500.00	Gate House
12020431(MW)64	Commercial	N 2,000.00	
12020431(MW)65	Industrial	N 20,500.00	
12020431(MW)66	Gen House	N 2,500.00	
12020431(MW)67	Gymnasium	N 50,000.00	
12020431(MW)68	Swimming Pool	N 25,000.00	Layout Plan
12020431(MW)69	1-20 ha	N 50,000.00	
12020431(MW)70	1-25 ha	N 85,000.00	
12020431(MW)71	25 ha and above	N 100,000.00	
12020431(MW)72	Mast Installation	N 300,000.00	
12020431(MW)73	Complaint Fee	N 1,000.00	
12020431(MW)74	Street Naming	N 55,000.00	
12020450(MW)	Application Fees - Site (PPA)		
12020450(MW)01	Special (New GRA Budo Osho)	N 5,000.00	Residential
12020450(MW)02	Old GRA (Ilorin)	N 5,000.00	
12020450(MW)03	Other GRA	N 5,000.00	
12020450(MW)04	Within Ilorin	N 2,000.00	
12020450(MW)05	Other Areas	N 2,000.00	
12020450(MW)06	Shop	N 5,000.00	Commercial
12020450(MW)07	Category A	N 50,000.00	Restaurant/fast food
12020450(MW)08	Category B	N 25,000.00	
12020450(MW)09	Category C	N 10,000.00	
12020450(MW)10	Category D	N 5,000.00	
12020450(MW)11	Supermarket	N 25,000.00	
12020450(MW)12	Guest House	N 20,000.00	
12020450(MW)13	Category A	N 10,000.00	Office
12020450(MW)14	Category B	N 10,000.00	
12020450(MW)15	Category C	N 10,000.00	

12020450(MW)16	Within GRA(Ilorin)	N 30,000.00	Hotel
12020450(MW)17	Within Ilorin	N 30,000.00	
12020450(MW)18	Others	N 30,000.00	
12020450(MW)19	Within Ilorin	N 50,000.00	Petrol Station
12020450(MW)20	Other Areas	N 25,000.00	
12020450(MW)21	Church/Mosque	N 2,500.00	Public building
12020450(MW)22	Secretariat	N 50,000.00	
12020450(MW)23	Community Hall	N 25,000.00	
12020450(MW)24	Hall (private)	N 25,000.00	
12020450(MW)25	palace	N 10,000.00	
12020450(MW)26	Motor Park	N 20,000.00	
12020450(MW)27	Hospital (Public)	N 25,000.00	Health (Land use)
12020450(MW)28	Hospital (Private)	N 25,000.00	
12020450(MW)29	Medical Laboratory Centre/Diagnostic (Public)	N 10,000.00	
12020450(MW)30	Medical Laboratory Centre/Diagnostic (Private)	N 10,000.00	
12020450(MW)31	Pharmacy	N 10,000.00	
12020450(MW)32	Primary/Secondary School	N 10,000.00	Educational Land Use
12020450(MW)33	College of Education	N 100,000.00	
12020450(MW)34	Polytechnic	N 150,000.00	
12020450(MW)35	University	N 250,000.00	
12020450(MW)36	Other (Vocational, IJMB Centre, Computer Centre)	N 10,000.00	
12020450(MW)37	Industrial (Land use)		
12020450(MW)38	Bottled or Sachet Product	N 5,000.00	Industrial Land Use
12020450(MW)39	Showroom (furniture, Electronics)	N 10,000.00	
12020450(MW)40	Industries	N 25,000.00	
12020450(MW)41	organized Mechanic Workshop	N 5,000.00	
12020450(MW)42	Ware House	N 25,000.00	
12020450(MW)43	Others		
12020450(MW)44	Agricultural Farmland	N 5,000.00	others
12020450(MW)45	Fish Pound	N 5,000.00	
12020450(MW)46	Poultry	N 5,000.00	
12020450(MW)47	Recreation Centre	N 10,000.00	

12020450(MW)48	Bus Stand	N 5,000.00	
12020450(MW)49	Layout Plan	N 25,000.00	
12020450(MW)50	Mast Installation	N 50,000.00	
12020450(MW)51	Kerosene Surface Tank(Dispensing Stand Pump)	N 2,000.00	
12020453(MW)	Inspection Fees (PPA)		
12020450(MW)01	Special (New GRA Budo Osho)	N 5,000.00	Residential
12020450(MW)02	Old GRA (Ilorin)	N 5,000.00	
12020450(MW)03	Other GRA	N 5,000.00	
12020450(MW)04	Within Ilorin	N 2,000.00	
12020450(MW)05	Other Areas	N 2,000.00	
12020450(MW)06	Shop	N 5,000.00	Commercial
12020450(MW)07	Category A	N 50,000.00	Restaurant/fast food
12020450(MW)08	Category B	N 25,000.00	
12020450(MW)09	Category C	N 10,000.00	
12020450(MW)10	Category D	N 5,000.00	
12020450(MW)11	Supermarket	N 25,000.00	
12020450(MW)12	Guest House	N 20,000.00	
12020450(MW)13	Category A	N 10,000.00	Office
12020450(MW)14	Category B	N 10,000.00	
12020450(MW)15	Category C	N 10,000.00	
12020450(MW)16	Within GRA(Ilorin)	N 30,000.00	Hotel
12020450(MW)17	Within Ilorin	N 30,000.00	
12020450(MW)18	Others	N 30,000.00	
12020450(MW)19	Within Ilorin	N 50,000.00	Petrol Station
12020450(MW)20	Other Areas	N 25,000.00	
12020450(MW)21	Church/Mosque	N 2,500.00	Public building
12020450(MW)22	Secretariat	N 50,000.00	
12020450(MW)23	Community Hall	N 25,000.00	
12020450(MW)24	Hall (private)	N 25,000.00	
12020450(MW)25	Palace	N 10,000.00	
12020450(MW)26	Motor Park	N 20,000.00	
12020450(MW)27	Hospital (Public)	N 25,000.00	Health (Land use)
12020450(MW)28	Hospital (Private)	N 25,000.00	

12020450(MW)29	Medical Laboratory Centre/Diagnostic (Public)	N 10,000.00	Educational LandUse
12020450(MW)30	Medical Laboratory Centre/Diagnostic (Private)	N 10,000.00	
12020450(MW)31	Pharmacy	N 10,000.00	
12020450(MW)32	Primary/Secondary School	N 10,000.00	
12020450(MW)33	College of Education	N 100,000.00	
12020450(MW)34	Polytechnic	N 150,000.00	
12020450(MW)35	University	N 250,000.00	
12020450(MW)36	Other (Vocational, IJMB Centre, Computer Centre)	N 10,000.00	Industrial LandUse
12020450(MW)37	Bottled or Satchet Product	N 5,000.00	
12020450(MW)38	Showroom (furniture, Electronics)	N 10,000.00	
12020450(MW)39	Industries	N 25,000.00	
12020450(MW)40	organized Mechanic Workshop	N 5,000.00	
12020450(MW)41	Ware House	N 25,000.00	others
12020450(MW)42	Agricultural Farmland	N 5,000.00	
12020450(MW)43	Fish Pound	N 5,000.00	
12020450(MW)44	Poultry	N 5,000.00	
12020450(MW)45	Recreation Centre	N 10,000.00	
12020450(MW)46	Bus Stand	N 5,000.00	
12020450(MW)47	Layout Plan	N 25,000.00	
12020450(MW)48	Mast Installation	N 50,000.00	
12020450(MW)49	Kerosene Surface Tank(Dispensing Stand Pump)		
12020457(MW)	Certificate of Road Worthiness		
12020457(MW)01	Motorcycle and Tricycle	N 375.00	
12020457(MW)02	Motor Vehicle upto 2000cc (private)	N 1,250.00	
12020457(MW)03	Motor Vehicle upto 2000cc (commercial)	N 1,250.00	
12020457(MW)04	Motor Vehicle above to 2000cc and SUVs (private)	N 1,250.00	
12020457(MW)05	Motor Vehicle above 2000cc, SUVs (commercial) & Pickups	N 1,250.00	
12020457(MW)06	Mini Bus and Space Bus (private)	N 1,250.00	
12020457(MW)07	Mini Bus and Space Bus (commercial)	N 1,250.00	
12020457(MW)08	Buses and Coaches (Private & Commercial	N 2,500.00	

12020457(MW)09	Rigid Cargo Truck (less 16 to 20tonnes)	N 3,750.00	
12020457(MW)10	Rigid Articulated Truck (22tonnes)	N 3,750.00	
12020475(MW)	Compliant Fees (PPA)	N 2,500.00	
12020476(MW)	Fees on Street Naming / House Numbering (PPA)	N 40,000.00	
12020477(MW)	Fees on Road Set Backs(C.T.O)		
12020477(MW-1)	Category I	10,000 at GRA	
12020477(MW-2)	Category II	N 5,000.00	at REB and state secretariat only
12020477(MW-3)	Category III (Shops)	N 5,000.00	
12020477(MW-4)	Category IV (Banks)	200,000-300,000	
12020477(MW-5)	Category V (Eateries)	144,000-200,000	
12020477(MW-6)	Category VI (Companies)	200,000-300,000	
12020477(MW-7)	Category VII (Petrol Filling Stations)	N 8,640.00	per Station
12020477(MW-8)	Category VIII	N 60,640.00	
12020477(MW-9)	Category IX (Car wash)	N 20,000.00	
12020477(MW-10)	Category X (Motor Dealers)	N 50,000.00	
12020477(MW-11)	Category XI (Optic Fibers Cable)	1/km	
12020478(MW)	Urban & Regional Planning Charges		
12020478(MW)	Layout Fees		
12020478(MW)01	Residential	N 50,000.00	
12020478(MW)02	Commercial	N 100,000.00	
12020478(MW)03	Religion	N 50,000.00	
12020478(MW)04	Industrial	N 100,000.00	
12020478(MW)05	Petrol Filling Station	N 100,000.00	
12020478(MW)	Street Naming (GRA)		
12020478(MW)06	Application Form Fees	N 10,000.00	
12020478(MW)07	Approval fees for closed	N 60,000.00	
12020478(MW)08	Approval fees for street/road	N 100,000.00	
12020478(MW)09	Approval fee for Avenue/Crescent	N 160,000.00	
12020478(MW)	Town Planning Report for Private Application		
12020478(MW)	Commercial Land Use		

12020478(MW)10	Under 1 hectare	N 8,500.00	
12020478(MW)11	1 hectare-5 hectare	15,000-20,000	
12020478(MW)12	6 hectare-10 hectare	20,000-30,000	
12020478(MW)13	15 hectare and above	50,000-500,000	
12020478(MW)	Agricultural Land Use		
12020478(MW)14	Under 1 hectare	N 8,500.00	
12020478(MW)15	1 hectare-5 hectare	15,000-20,000	
12020478(MW)16	6 hectare-10 hectare	20,000-30,000	
12020478(MW)17	15 hectare and above	50,000-500,000	
12020478(MW)	Industrial Land Use		
12020478(MW)18	Under 1 hectare	N 8,500.00	
12020478(MW)19	1 hectare-5 hectare	15,000-20,000	
12020478(MW)20	6 hectare-10 hectare	20,000-30,000	
12020478(MW)21	15 hectare and above	50,000-500,000	
12020478(MW)	PFS		
12020478(MW)22	Under 1 hectare	N 5,000.00	
12020478(MW)23	1 hectare-5 hectare	N 10,000.00	
12020478(MW)24	6 hectare and above	N 15,000.00	
12020478(MW)25	Religion Land Use	8,500-20,000	
12020455(MW)	Administrative Charges		
12020455(MW)	Layout Fees		
12020455(MW)01	Residential	N 5,000.00	
12020455(MW)02	Commercial	N 10,000.00	
12020455(MW)03	Religion	N 5,000.00	
12020455(MW)04	Industrial	N 10,000.00	
12020455(MW)05	Petrol Filling Stations	N 10,000.00	
12020455(MW)	Street Naming (GRA) (Admin Charge)		
12020455(MW)06	Application Form Fees	N 1,000.00	
12020455(MW)07	Approval fees for closed	N 6,000.00	
12020455(MW)08	Approval fees for street/road	N 10,000.00	
12020455(MW)09	Approval fee for Avenue/Crescent	N 16,000.00	
12020455(MW)	Town Planning Report for Private Application		

12020455(MW)	Commercial Land Use (Admin Charge)		
12020455(MW)10	Under 1 hectare	N 850.00	
12020455(MW)11	1 hectare-5 hectare	1,500-2,000	
12020455(MW)12	6 hectare-10 hectare	2,000-3,000	
12020455(MW)13	15 hectare and above	5,000-50,000	
12020455(MW)	Agricultural Land Use (Admin Charge)		
12020455(MW)14	Under 1 hectare	N 850.00	
12020455(MW)15	1 hectare-5 hectare	1,500-2,000	
12020455(MW)16	6 hectare-10 hectare	2,000-3,000	
12020455(MW)17	15 hectare and above	5,000-50,000	
12020455(MW)	Industrial Land Use (Admin Charge)		
12020455(MW)18	Under 1 hectare	N 850.00	
12020455(MW)19	1 hectare-5 hectare	1,500-2,000	
12020455(MW)20	6 hectare-10 hectare	2,000-3,000	
12020455(MW)21	15 hectare and above	5,000-50,000	
12020455(MW)	PFS (Admin Charge)		
12020455(MW)21	Under 1 hectare	N 500.00	
12020455(MW)22	1 hectare-5 hectare	N 1,000.00	
12020455(MW)23	6 hectare and above	N 1,500.00	
12020455(MW)24	Religion Land Use (Admin Charge)	850-2,000	
12020480(MW)	Fees on Site Analysis and Report (PPA)		
120205	FINES - GENERAL		
12020507(MW)	VIO Fines/Penalties		
12020507(MW)01	Driving with Forged Driver's License	N 10,000.00	
12020507(MW)02	Driving without Driver's License	N 5,000.00	
12020507(MW)03	Driving with Expired Driver's License	N 2,500.00	
12020507(MW)04	Unlicensed Person	N 5,000.00	
12020507(MW)05	Driving with wrong category of License	N 2,500.00	
12020507(MW)06	Driving without valid Vehicle License	N 2,500.00	
12020507(MW)07	Driving without valid Vehicle Insurance	N 2,500.00	
12020507(MW)08	Driving without regulation Number Plates	N 5,000.00	

12020507(MW)09	Driving with forged or Limitation Number Plates	N 4,000.00	
12020507(MW)10	Driving with obscure or faded Number Plates	N 2,500.00	
12020507(MW)11	Driving without vehicle's Certificate of Ownership	N 5,000.00	
12020507(MW)12	Driving a Vehicle without certified Roadworthiness Certificate	N 5,000.00	
12020507(MW)13	Failure to notify the authority on vehicle Change of Ownership	N 2,500.00	
12020507(MW)14	Failure to notify the authority on vehicle Change of vehicle Color	N 500.00	
12020507(MW)15	Driving a Taxi without Valid Hackney carriage permit	N 2,500.00	
12020507(MW)16	Roof rack/Heavy Duty Permit Violation	N 2,500.00	
12020507(MW)17	Using Right-Hand Steering vehicle for carrying goods or passengers		The vehicle will be impounded
12020507(MW)18	Driving a commercial vehicle without a Driver's and Conductor Badge	N 2,500.00	
120206	SALES - GENERAL		
12020603(MW)	Sales of I D Card (Contract Identity Cards)	N 10,000.00	
12020606(MW)	Sales of Application Forms	N 20,000.00	
12020654(MW)	Building Services Charges	N 10,000.00	
120207	EARNINGS - GENERAL		
12020736(MW)	Earnings from Fire Prevention / Inspection of Industrial Establishments		
12020736(MW)01	Banks: Initial Inspection	N 25,000.00	
12020736(MW)02	Subsequent Inspection	N 25,000.00	
12020736(MW)03	Petrol Stations: Initial Inspection	N 45,000.00	
12020736(MW)04	Subsequent Inspection	N 10,000.00	
12020736(MW)05	Industries, Factories & Manufacturing Companies: Initial Inspection	N 60,000.00	
12020736(MW)06	Subsequent Inspection	N 30,000.00	
12020736(MW)07	Hotels: Initial Inspection	N 20,000.00	
12020736(MW)08	Subsequent Inspection	N 10,000.00	

12020736(MW)09	Guest houses, Eateries, Schools, Hospitals: Initial Inspection	N 10,000.00
12020736(MW)10	Subsequent Inspection	N 5,000.00
12020738(MW)	Earnings from Road Crossing	N 2,000.00
12020739(MW)	Earnings from Mechanical Workshop	N 25,000.00
12020740(MW)	Earning from Sales of Highway Code	N 500.00
12020741(MW)	Earning from Driving School	
12020741(MW)01	Application	N 20,000.00
12020741(MW)02	Registration	N 30,000.00
12020741(MW)03	Renewal	N 15,000.00
12020742(MW)	Earning from Valuation Fees	
12020742(MW)01	MDA	10% of the value of unserviceable equipment auctioned
12020742(MW)02	LGA	10% of the value of unserviceable equipment auctioned
12020743(MW)	Earning from Transport Management	
12020743(MW)01	Application	N 50,000.00
12020743(MW)02	Registration	N 200,000.00
12020743(MW)03	Renewal	N 100,000.00
12020745(MW)	Earning from Driver's Badge	
12020745(MW)01	Category A	N 1,000.00
12020745(MW)02	Category B	N 2,000.00
12020745(MW)03	Category C	N 3,000.00
120209	RENT ON LAND & OTHERS - GENERAL	
12020906(MW)	Rent on Government Properties (Prototype Shops) PPA	
12020906(MW)01	Category A. (Ahmadu Bello Way, Ilorin)	N 84,000.00
12020906(MW)02	Category B. (Ilorin)	
12020906(MW)02 -1	i) Lajonrin	N 50,400.00
12020906(MW)02 -2	ii) Fate	N 50,400.00
12020906(MW)02 -3	iii) Commissioner Lodge Way	N 50,400.00
12020906(MW)03	Category C. (Jebba)	
12020906(MW)03-1	i) Big shops busy area	N 27,000.00
12020906(MW)03-2	ii) Small size busy area	N 13,500.00
12020906(MW)03-3	iii) Big shops non-busy area	N 21,600.00

12020906(MW)03-4	iv) Small shops-non busy area	N 13,500.00	
12020906(MW)04	Category D. (Eiyenkorin)		
12020906(MW)04-1	i) Big shop	N 16,875.00	
12020906(MW)04-2	ii) Small shop	N 10,125.00	
120217	OTHER EARNINGS - GENERAL		
12021702(MW)	Earning from VIO Testing Fees		
12021702(MW)01	Motorcyclist/ Tricyclist	N 500.00	
12021702(MW)02	Driver	N 1,000.00	
12021708(MW)	Earning from Roof Rack (VIU)		
12021708(MW)01	Category A	N 1,000.00	
12021708(MW)02	Category B	N 2,000.00	
12021708(MW)03	Category C	N 3,000.00	
12021709(MW)	Earning from Heavy Duty (VIU)		
12021709(MW)01	Category A	N 1,500.00	
12021709(MW)02	Category B	N 2,500.00	
12021709(MW)03	Category C	N 3,500.00	
12021710(MW)	Earning from Asphalt Plant	Subject to commercialization	
12021711(MW)	Earning from Accident Inspection		
12021711(MW)01	Category A	N 2,000.00	
12021711(MW)02	Category B	N 5,000.00	
12021717(MW)	Earnings from Automated Vehicle Inspection		
12021717(MW)01	Motorcycle and Tricycle	N 375.00	
12021717(MW)02	Motor Vehicle upto 2000cc (private)	N 1,000.00	
12021717(MW)03	Motor Vehicle upto 2000cc (commercial)	N 750.00	
12021717(MW)04	Motor Vehicle above to 2000cc and SUVs (private)	N 1,375.00	
12021717(MW)05	Motor Vehicle above 2000cc, SUVs (commercial) & Pickups	N 1,000.00	
12021717(MW)06	Mini Bus and Space Bus (private)	N 1,485.00	
12021717(MW)07	Mini Bus and Space Bus (commercial)	N 1,175.00	
12021717(MW)08	Buses and Coaches (Private & Commercial)	N 2,000.00	
12021717(MW)09	Rigid Cargo Truck (less 16 to 20tonnes)	N 2,500.00	
12021717(MW)10	Rigid Articulated Truck (22tonnes)	N 3,500.00	

12021719(MW)	Earning from Sales of Learner's Permit & Plate	
12021719(MW)01	1st Issue with L' Plate	N 1,200.00
12021719(MW)02	2nd Issue	N 500.00
12021719(MW)03	3rd Issue	N 500.00
12021732	Earning from Training by VIU	
12021732(MW)01	Motorcyclist/ Tricyclist	N 300.00

28. KWARA STATE ROAD TRAFFIC MANAGEMENT AUTHORITY (KWARTMA)

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120205	FINES - GENERAL	
12020507(RT)	FINES	
12020507(RT)	License conditions (private)	
12020507(RT)01	Driving with a forged driving license	N 10,000.00
12020507(RT)02	Driving without a driver's license	N 5,000.00
12020507(RT)03	Driving of any vehicle by person under 18	N 5,000.00
12020507(RT)04	Learner driving without learner's permit	N 5,000.00
12020507(RT)05	Learner driving on major highway	N 3,000.00
12020507(RT)06	Learner driving and unaccompanied by a licensed driver	N 3,000.00
12020507(RT)07	Driving an unlicensed vehicle	N 5,000.00
12020507(RT)08	Driving without valid vehicle license	N 2,500.00
12020507(RT)09	Driving with forged vehicle particulars	N 4,000.00
12020507(RT)10	Driving with fake number plates	N 5,000.00
12020507(RT)11	Driving a vehicle with unauthorized or defective number plate	N 5,000.00
12020507(RT)12	Driving a private vehicle without a valid RW certificate	N 5,000.00
12020507(RT)13	Unregistered staff bus/school bus	N 5,000.00
12020507(RT)14	Driving a company vehicle without a valid RW test certificate	N 10,000.00
12020507(RT)	License conditions (commercial)	
12020507(RT)15	Driving a commercial vehicle without a valid hackney certificate	N 5,000.00
12020507(RT)16	Not painting a commercial vehicle in approved colors	N 5,000.00
12020507(RT)17	Driving a commercial vehicle without certificate of road worthiness	N 5,000.00
12020507(RT)18	Non display of hackney permit	N 5,000.00
12020507(RT)19	Using private vehicle as commercial without permit	N 5,000.00



12020507(RT)20	Violation of route by commercial vehicle	N 5,000.00
12020507(RT)21	No car hire service permit	N 2,000.00
12020507(RT)22	Non display of route and route number on vehicle	N 2,000.00
12020507(RT)	Traffic Signs and Marking	
12020507(RT)23	Disobeying traffic control personnel or traffic signs	N 2,000.00
12020507(RT)24	Disobeying traffic lights	N 2,000.00
12020507(RT)25	Parking on yellow line on any public highway/ illegal parking	N 5,000.00
12020507(RT)26	Vehicle crossing double yellow line (Centre rule)	N 2,000.00
12020507(RT)27	Staying within the yellow junction box (off side rule)	N 5,000.00
12020507(RT)28	Failure to yield to right of way pedestrians at a zebra crossing	N 5,000.00
12020507(RT)29	Failure to give way to traffic on the left at a roundabout	N 5,500.00
12020507(RT)30	Parking at obstruction/prohibited space	N 2,000.00
12020507(RT)	Vehicle defect	
12020507(RT)31	Driving motorcycle/3-wheeler with non-functional lamps	N 3,000.00
12020507(RT)32	Driving private motor vehicle with non-functional lamps	N 3,000.00
12020507(RT)33	Driving commercial vehicle with non-functional lamps	N 3,000.00
12020507(RT)34	Driving company motor vehicle with non-functional lamps	N 5,000.00
12020507(RT)35	Driving trailer, tanker, and tipper with non-functional lamps	N 10,000.00
	Alcohol and Drugs	
12020507(RT)36	Driving under the influence of alcohol and or drugs	N 5,000.00
12020507(RT)37	Smoking while driving	N 3,000.00
12020507(RT)38	Motorcycle riders	
12020507(RT)39	Riding of motorcycle without crash helmet for rider and passenger	N 2,000.00
12020507(RT)40	Riding a motorcycle without a driving permit	N 2,000.00
12020507(RT)41	Riding a motorcycle against traffic or through road median	N 5,000.00
12020507(RT)42	Conveying more than one passenger at any given time	N 2,000.00
12020507(RT)43	Installation of musical gadget on a motorcycle	N 3,000.00
12020507(RT)44	ALTERATION OF MANUFACTURERS SPECIFICATIONS ON MOTORCYCLE (e. G HANDLE BAR/LEG REST)	N 3,000.00
12020507(RT)45	Motorcyclist resisting arrest	N 3,000.00
	Speed violation	
12020507(RT)46	Exceeding prescribed speed limit	N 2,500.00
12020507(RT)47	Tailgating an emergency vehicle	N 5,000.00

12020507(RT)48	Failure of slow moving vehicle to keep to the right lane	N 2,500.00
	Miscellaneous Traffic fines	
12020507(RT)49	Assault on a traffic officer	N 5,000.00
12020507(RT)50	Driving in a direction prohibited by road traffic law	N 10,000.00
12020507(RT)51	Illegal U-turns	N 2,000.00
12020507(RT)52	Wrong overtaking of other vehicles	N 2,000.00
12020507(RT)53	Overloading of a commercial vehicle or trailer	N 3,000.00
12020507(RT)54	Driving on the walkways or kerb	N 10,000.00
12020507(RT)55	Parking on the highway/walkway or kerbs	N 5,000.00
12020507(RT)56	Parking or stopping to pick a passenger by a commercial vehicle other than at designated bus stop	N 5,000.00
12020507(RT)57	Bullion van driving in a direction prohibited by the road traffic law	N 50,000.00
12020507(RT)58	Abandoning vehicle on highway	N 5,000.00
12020507(RT)59	Causing obstruction on highway by breakdown vehicle	N 2,500.00
12020507(RT)60	Commuter hanging on tailboard of moving vehicle	N 5,000.00
12020507(RT)61	Driving vehicle with doors opened	N 2,500.00
12020507(RT)62	Making or receiving phone calls when driving	N 3,000.00
12020507(RT)63	Driving without a strapped seat belt for driver and front seat passenger	N 2,000.00
12020507(RT)64	Failure to display reflective warning triangle sign at point of breakdown	N 5,000.00
12020507(RT)65	Motorist resisting arrest	N 5,000.00
12020507(RT)66	Alteration of manufacturer's specifications on vehicle other than motor cycle	N 5,000.00
12020507(RT)67	Closure of road for event	N 250,000.00
12020507(RT)	Custody and Towing Charges	
12020508(RT)	Towing	
12020508(RT)01	Towing an impounded car, jeep and mini buses	N 5,000.00
12020508(RT)02	Towing a trailer or tanker (empty)	N 50,000.00
12020508(RT)03	Towing a trailer or tanker (loaded)	N 100,000.00
12020508(RT)04	Towing a tipper or lorry	N 50,000.00
12020508(RT)05	Towing a tricycle	N 2,500.00
12020509(RT)	Demurrage	
12020509(RT)01	Custody charge for impounded cars, jeeps and mini buses per day	N 500.00
12020509(RT)02	Custody charges for motorcycles and 3 wheelers per day	N 200.00
12020509(RT)03	Custody charge for all other impounded vehicles	N 1,000.00
12020510(RT)	Traffic Volume Impact Assessment (TVIA) - Application	

12020510(RT)01	Application	N 10,000.00
12020510(RT)02	Processing & Admin	N 100,000.00
12020510(RT)03	Approval	N 50,000.00

29. MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS AND COMMUNITY DEVELOPMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020159(ML)	Registration of Community Development Associations In the State	N 10,000.00
120204	FEES - GENERAL	
12020429(ML)	Renewal Fees (Comm. Devt. In the State)	N 2,000.00

30. KWARA STATE MUSLIM PILGRIM WELFARE BOARD

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120206	SALES - GENERAL	
12020606(MP)	Sales of Application Forms	N 5,500.00

31. KWARA STATE CHRISTIAN PILGRIM WELFARE BOARD

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120206	SALES - GENERAL	
12020606(CP)	Sales of Application Forms	N 5,500.00



32. MINISTRY OF SOCIAL DEVELOPMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020109(SD)	Registration of Women/Children related NGOs	N12,000.00
12020110(SD)	Registration of Adult Voluntary Organization , CBO/NGO	N12,000.00
12020164(SD)	Registration of crèches & day care centers	
12020164(SD)01	Category A	N22,000.00
12020164(SD)02	Category B	N17,000.00
12020164(SD)03	Category C	N12,000.00
120204	FEES - GENERAL	
12020418(SD)	Marriage/Divorce	
12020429(SD)	Renewal fees for Women/Children related NGOs	N5,000.00
120214	OTHER FEES - GENERAL	
12020411(SD)	Renewal fee of Adult Voluntary Organization , CBO/NGO	N5,000.00
12020412(SD)	Marriage License for Religious Institution	N40,000.00
12020413(SD)	Fee on Pre- Marriage Counseling	N5,000.00
12020414(SD)	Notice of Marriage Fees	N5,000.00
12020415(SD)	Fee for religious Marriage	N7,000.00
12020416(SD)	Fee for Registry Marriage	
12020416(SD)01	Weekdays	N3,000.00
12020416(SD)02	Saturdays	N5,000.00
12020417(SD)	Marriage Certified True copy	N5,000.00
120206	SALES - GENERAL	
12020634(SD)	Sales of Marriage Certificate Booklet	N10,000.00
120207	EARNINGS - GENERAL	
12020746(SD)	Earnings from Crèche at MOWA Hqrt.	N3,000.00
12020783(SD)	Renewal fee for Crèches & Day care	N5,000.00
120209	RENT ON LAND & OTHERS - GENERAL	
12020906(SD)	RENT ON Government Premises(Marriage Registry)	N20,000.00
120217	OTHER EARNINGS - GENERAL	
12021733(SD)	Earnings from Documentation of Adoption	N30,000.00
12021733(SD)01	Registration of Orphanage Centre	N30,000.00
12021733(SD)02	Renewal fee for Orphanage Center	N20,000.00
12021733(SD)03	Bachelorhood Certificate	N5,000.00
12021733(SD)04	Spinsterhood Certificate	N5,000.00



33. MINISTRY OF SPORT AND YOUTH DEVELOPMENT

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020109(MS)	Registration of Voluntary Organization	N 4,200.00
12020170(MS)	Registration of Youth Sport Association	N 5,000.00
120204	FEES - GENERAL	
12020429(MS)	Renewal Fees	
12020429(MS)01	Voluntary Organization	N 1,000.00
12020429(MS)02	Youth Sport Association	N 2,500.00
120207	EARNINGS - GENERAL	
12020790(MS)	Earnings from Baseball Stadium Shops	N 8,000.00

34. KWARA STATE COUNCIL FOR ARTS AND CULTURE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120206	SALES - GENERAL	
12020637(KC)	Sales of Textile, Tie & Dye	N 3,000.00
120207	EARNINGS - GENERAL	
12020705(KC)	Earnings from the use of Government Hall	N 40,000.00
12020709(KC)	Earnings from Performing Activities, Tourism and Arts Centre	N 20,000.00
12020761(KC)	Earnings from the use of Open Space	N 15,000.00
120217	OTHER EARNINGS - GENERAL	
12021715(KC)	Earnings from Cultural Education	N 10,000.00
120209	RENT ON LAND & OTHERS - GENERAL	
12020908(KC)	Rent on Costumes & Sewing	N 1,000.00
12020920(KC)	Research and Documentations	

35. KWARA STATE SPORTS COUNCIL

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120207	EARNINGS - GENERAL	
12020711(SP)	Earnings from Commercial Activities in the Stadium	
12020711(SP)01	Rent from temporary structures(containers, kiosks, etc)	N 24,000.00
12020711(SP)02	Earnings from Restaurants operating within the Stadium	N 12,000.00
	Earning from shops at Stadium	
12020711(SP)03	Category A (Large Shops)	N 36,000.00
12020711(SP)04	Category A (Medium Shops)	N 20,400.00



12020711(SP)05	Category B (Small Shops)	N 12,000.00
12020711(SP)07	Rent from KSA Security	N 20,400.00
12020761(SP)	Earnings from the use of Open Space at Stadium	
12020761(SP)01	Earnings from open space within	N 50,000.00
12020761(SP)02	Earnings from open space outside	N 250,000.00
12020762(SP)	Earnings from the use of Stadium Facilities	
12020762(SP)01	Main bowl	N 30,000.00
12020762(SP)02	Basketball Court	N 30,000.00
12020762(SP)03	Volley ball Court	N 30,000.00
12020762(SP)04	Swimming Pool	N 30,000.00
12020762(SP)05	Tennis Courts	N 30,000.00
12020762(SP)06	Squash Court	N 30,000.00
12020762(SP)07	Handball Court	N 30,000.00

36. KWARA UNITED FOOTBALL CLUB

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES - GENERAL	
12020454(KU)	Parking & Gate Fees within Premises	
12020454(KU)01	Category A	N 100.00
12020454(KU)02	Category B	N 200.00
120206	SALES - GENERAL	
12020635(KU)	Sales of Players	
12020635(KU)01	Local	Based on Negotiation
12020635(KU)02	Abroad	Based on Negotiation

PART II- FEES BY STATE-OWNED INSTITUTIONS

I. KWARA STATE COLLEGE OF EDUCATION, ILORIN

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120204	FEES – GENERAL	N 3,000.00	
12020417(CI)	Contractor Registration Fees (Non-Refundable)	N 40,000.00	
12020422(CI)	Computer Training Fees	N 1,000.00	
12020430(CI)	Registration Fees		
12020430(CI)01	NCE Regular fresher	N 5,500.00	
12020430(CI)02	NCE Regular returning	N 3,000.00	
12020430(CI)03	DUS Sandwich	N 3,000.00	
12020430(CI)04	SBRS Fresher	N 5,000.00	
12020430(CI)05	DUS Regular	N 2,000.00	
12020430(CI)06	PDE	N 5,000.00	
12020448(CI)	Development Levies		
12020448(CI)01	NCE Regular	N 2,000.00	
12020448(CI)02	DUS Sandwich	N 3,000.00	
12020448(CI)03	SBRS	N 5,000.00	
12020448(CI)04	Regular Degree	N 3,000.00	
12020452(CI)	School/Tuition/Examination Fees		
12020452(CI)01	NCE Regular Indigene	N 12,850.00	
12020452(CI)02	NCE Regular Non-Indigene	N 14,850.00	
12020452(CI)03	SBRS(School Fees)	N 50,000.00	
12020452(CI)04	PDE(School Fees)	N 10,000.00	
12020452(CI)05	NCE Sandwich	N 40,000.00	
12020452(CI)06	NCE Regular Indigene	N 3,000.00	
12020452(CI)07	DUS Regular	N 14,850.00	
12020452(CI)08	SBRS(Examination)	N 25,000.00	
12020452(CI)09	PDE(Examination)	N 5,000.00	
12020452(CI)10	NCE Sandwich	N 1,000.00	
12020453(CI)	Application Fees		
12020455(CI)	Administrative Charges		
12020455(CI)01	NCE Regular	N 5,000.00	
12020455(CI)02	DUS Sandwich	N 3,000.00	
12020455(CI)03	PDE	N 10,000.00	
12020455(CI)04	NCE Sandwich	N 5,000.00	
12020492(CI)	Alumni Fees		
12020492(CI)01	PDE	N 1,000.00	



12020492(CI)02	DUS Regular	N 1,500.00
12020492(CI)03	NCE Regular	N 1,000.00
12020492(CI)04	Other Sundries Fees	N 300.00
12020492(CI)05	Sports / Game Fees	N 1,000.00
12020496(CI)	Departmental Fees	
12020496(CI)01	NCE Regular	N 1,000.00
12020496(CI)02	DUS Sandwich	N 500.00
12020496(CI)03	DUS Regular	N 1,500.00
120206	SALES – GENERAL	
12020603(CI)	Sales of I D Card	
12020603(CI)01	NCE Regular	N 1,000.00
12020603(CI)02	NCE Sandwich	N 1,000.00
12020606(CI)	Sales of Application Form	
12020606(CI)01	DUS Sandwich	N 5,000.00
12020606(CI)02	PDE	N 5,000.00
12020606(CI)03	SBRS	N 5,000.00
12020610(CI)	Sales of College Handbook	
12020610(CI)01	NCE Regular	N 1,000.00
12020610(CI)02	DUS Sandwich	N 1,500.00
120207	EARNINGS – GENERAL	
12020707(CI)	Earnings from Medical Services	
12020707(CI)01	NCE Regular	N 2,850.00
12020707(CI)02	DUS Sandwich	N 1,500.00
12020763(CI)	Earnings from Library Services	
12020763(CI)01	NCE Regular	N 1,300.00
12020763(CI)02	DUS Sandwich	N 2,000.00
12020763(CI)03	DUS Regular	N 2,000.00
12020763(CI)04	NCE Sandwich	
12020765(CI)	Earnings from ICT	N 500.00
12020766(CI)	Earnings from NCE I & II	N 1,000.00
12020772(CI)	Earnings From Post UTME	N 2,000.00
12020773(CI)	Earnings from collection of Certificates/Statement of Results, Degree, NCE	
12020773(CI)01	NCE Regular	N 10,000.00
12020773(CI)02	DUS Sandwich	N 25,000.00
12020773(CI)03	Collection Of Result	
12020773(CI)04	NCE Regular	N 3,500.00
12020773(CI)05	DUS Sandwich	N 1,000.00
12020773(CI)06	PDE	N 3,500.00



12020774(CI)	Earnings from Teaching Practice/Kits and Registration	N 2,000.00	NCE II ONLY
12020778(CI)	Earnings from Teacher Registration Council of Nigeria	N 7,000.00	
12020788(CI)	Earnings from NHIS Scheme	N 2,000.00	
12020789(CI)	Earnings from Portal	N 3,000.00	
120209	RENT ON LAND & OTHERS – GENERAL		
12020906(CI)	Rent on Government Properties (College Properties)	N 25,000.00	
12020914(CI)	Rent on Academic/Matric Gown	N 2,000.00	

2. KWARA STATE POLYTECHNIC, ILORIN

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES – GENERAL	
12020411(KP)	Insurance fees	
12020417(KP)	Contractor Registration fees(Non Refundable)	
12020417(KP)01	Category A	N 13,500.00
12020417(KP)02	Category B	N 10,500.00
12020417(KP)03	Category C	N 7,500.00
12020448(KP)	Development Levies	
12020448(KP)01	Category A	N 2,500.00
12020448(KP)02	Category B	N 5,000.00
12020452(KP)	School/Tuition/Examination fees	
12020452(KP)01	HND I FULL TIME- Indigene	N 24,000.00
12020452(KP)02	HND I FULL TIME- Non Indigene	N 41,000.00
12020452(KP)03	HND II FULL TIME- Indigene	N 13,000.00
12020452(KP)04	HND II FULL TIME- Non Indigene	N 22,000.00
12020452(KP)05	ND I FULL TIME- Indigene	N 18,000.00
12020452(KP)06	ND I FULL TIME- Non Indigene	N 38,000.00
12020452(KP)07	ND II FULL TIME- Indigene	N 9,500.00
12020452(KP)08	ND II FULL TIME- Non Indigene	N 24,500.00
12020452(KP)09	HND I PART TIME- Indigene	N 19,000.00
12020452(KP)10	HND I PART TIME- Non Indigene	N 35,000.00
12020452(KP)11	HND II PART TIME- Indigene	N 9,000.00
12020452(KP)12	HND II PART TIME- Non Indigene	N 23,000.00
12020452(KP)13	HND III PART TIME- Indigene	N 9,200.00
12020452(KP)14	HND III PART TIME- Non Indigene	N 17,000.00
12020452(KP)15	ND I PART TIME- Indigene	N 17,500.00



12020452(KP)16	ND I PART TIME- Non Indigene	N 33,000.00
12020452(KP)17	ND II PART TIME- Indigene	N 12,000.00
12020452(KP)18	ND II PART TIME- Non Indigene	N 23,800.00
12020452(KP)19	ND III PART TIME- Indigene	N 7,000.00
12020452(KP)20	ND III PART TIME- Non Indigene	N 9,000.00
12020453(KP)	Application fees	
12020453(KP)01	Registration fees	N 3,000.00
12020453(KP)02	Course profile fees	N 2,500.00
12020453(KP)03	Clearance fees	N 2,500.00
12020453(KP-4)	Acceptance fees	
12020453A(KP)01	Category A	N 5,000.00
12020453A(KP)02	Category B	N 7,500.00
12020455(KP)	Administrative charges	N 2,000.00
12020492(KP)	Alumni fees	
12020492(KP)01	Category A	N 2,500.00
12020492(KP)02	Category B	N 3,000.00
12020493(KP)	Caution fee	N 2,500.00
12020494(KP)	Other sundries fees/Matriculation kits/Convocation	
12020494(KP)01	Matriculation fee	N 3,000.00
12020495(KP)	Sports/Game fees	N 2,000.00
120206	SALES – GENERAL	
12020601(KP)	Sales of Journal, Publications and Handbooks	N 1,000.00
12020603(KP)	Sales Of I.D cards	N 1,000.00
12020606(KP)	Sales of Application forms	N 10,000.00
120207	EARNINGS – GENERAL	
12020701(KP)	Earnings from Consultancy Services	
12020702(KP)	Earnings from Laboratory Services	N 3,000.00
12020707(KP)	Earnings from Medical Services/ Insurance	N 2,000.00
12020711(KP-1)	Verification of certificate	N 3,000.00
12020763(KP)	Earning from library services	N 2,000.00
12020765(KP)	Earning from ICT	N 1,500.00
120207669(KP)	Earning from entrepreneurship Development	N 3,500.00
12020772(KP)	Earnings on Pre-Admission Screening exam	N 2,000.00
12020773(KP)	Earnings from collection of certificates, Statement of result and Transcripts	
12020773(KP)01	Category A	N 10,000.00
12020773(KP)02	Category B	N 7,500.00
12020773(KP)03	Category C	N 10,000.00

3. KWARA STATE UNIVERSITY, MALETE

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES – GENERAL	
12020424(KWASU)	Acceptance fee	N 35,000.00
12020427(KWASU)	Tender Fees	N 100,000.00
12020430(KWASU)	Registration Fees (Students)	N 10,000.00
12020449(KWASU)	Business/Trade Operating Fees	
12020449(KWASU)01	rent of premises	N 5,000.00
12020449(KWASU)02	Tricycle	N 2,000.00
12020449(KWASU)03	motorcycle riders	N 2,000.00
12020449(KWASU)04	motor vehicles	N 2,000.00
12020452(KWASU)	School/Tuition/Examination Fees	
12020452(KWASU)01	Non Kwaran	N 150,000.00
12020452(KWASU)02	Kwaran	N 49,500.00
12020452(KWASU)03	Exam fees	N 8,000.00
12020494(KWASU)	Other Sundries Fees (Ecological, Post UTME, Sand)	N 2,000.00
12020495(KWASU)	Sports / Game Fees	
12020495(UKWASU)01	Sport	N 5,000.00
12020495(UKWASU)02	fitness	N 1,000.00
12020495(UKWASU)03	Departmental Fees	N 20,000.00
120214	OTHER FEES – GENERAL	
12021403(KWASU)	Student Welfare Fees	N 5,000.00
12021407(KWASU)	CEERMS School Fees	
12021407(KWASU)01	Category A	N 150,000.00
12021407(KWASU)02	Category B	N 100,000.00
120206	SALES – GENERAL	
12020603(KWASU)	Sales of I D Card	N 2,000.00
12020606(KWASU)	Sales of Application Form & Admission Form for Centres	
12020606(KWASU)01	CEERMS	N 10,000.00
12020606(KWASU)02	TOP UP	N 7,500.00
12020606(KWASU)03	HDEL	N 10,000.00
12020621(KWASU)	Proceed from University Processed Grants	5% of 30,000,000 TETFUND GRANT
12020643(KWASU)	Proceed from Conference/Seminar	N 100,000.00
12020644(KWASU)	Proceed from Hostel	7% of net earnings on PPP hostel
120207	EARNINGS – GENERAL	



12020707(KWASU)	Earnings from Medical Services (Medical Examination)	N 5,000.00
12020734(KWASU)	Earnings from Post Graduate School	N 170,000.00
12020735(KWASU)	Earnings from Other Revenue	
12020735(KWASU)01	Convocation fees per Student	N 20,000.00
12020735(KWASU)02	Late registration	N 7,000.00
12020735(KWASU)03	counselling services	N 2,650.00
12020735(KWASU)04	hostel exemption	N 5,000.00
12020735(KWASU)05	change of Institution	N 25,000.00
12020735(KWASU)06	add and drop	N 1,000.00
12020735(KWASU)07	PG graduating fees	N 50,000.00
12020735(KWASU)08	TOP UP graduating fees	N 40,000.00
12020737(KWASU)	Earnings from SIWES	N 6,000.00
12020750(KWASU)	Earnings from Top-Up Degree	N 170,000.00
12020763(KWASU)	Earning from Library services	N 5,000.00
12020764(KWASU)	Earning from Hostel Accommodation	N 55,000.00
12020765(KWASU)	Earning from ICT	N 10,000.00
12020766(KWASU)	Earnings from Entrepreneurship Dev.	N 10,000.00
12020767(KWASU)	Earning from Diploma Courses (Law, ICT & VPA)	N 105,000.00
12020768(KWASU)	Professional Postgraduate Program (PPP)	
12020768(KWASU)01	MBA Student	N 200,000.00
12020768(KWASU)02	IPAS Student	N 200,000.00
12020769(KWASU)	Professional Degree Programme	N 250,000.00
12020773(KWASU)	Earnings from collection of Certificates/Statement of Results (International Studies Certificate, Certificate Community Development)	N 3,500.00
120217	OTHER EARNINGS – GENERAL	
12021712(KWASU)	Earning from Other School Programmes	
12021712(KWASU) 01	IJMB/JUPEB	N 130,000.00
12021712(KWASU) 02	Distance learning: par time	N 120,000.00
12021712(KWASU) 03	IDEL regular	N 120,000.00
12021712(KWASU) 04	E-learning	N 7,000.00
12021712(KWASU) 05	Pedigree	N 100,000.00
12021712(KWASU) 06	Sandwich	N 85,000.00



4. KWARA STATE COLLEGE OF NURSING AND MIDWIFERY, ILORIN

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES – GENERAL	
12020424(MI)	Acceptance fees	
12020424(MI)01	Nursing Basic	N 10,000.00
12020424(MI)02	Post Basic Nursing	N 10,000.00
12020424(MI)03	Mid wifery Basic	N 10,000.00
12020424(MI)04	Refreshers	N 10,000.00
12020448(MI)	Developmental Fees	
12020448(MI)01	Indigene	N 2,500.00
12020448(MI)02	Non Indigene	N 7,500.00
12020448(MI)03	Refreshers	N 7,500.00
12020452(MI)	School/tuition/Examination fees	
12020452(MI)01	Nursing Indigene	N 20,000.00
12020452(MI)02	Nursing Non Indigene	N 30,000.00
12020452(MI)03	Mid - wifery Indigene	N 20,000.00
12020452(MI)04	Mid Wifery Non Indigene	N 30,000.00
12020452(MI)05	Nursing Inter Exam fee Yr 1&2 and Post Basic first semester	N 10,000.00
12020452(MI)06	Mid Wifery Basic Yr 1 (1st &2nd semester) and Post Basic second semester	N 10,000.00
12020452(MI)07	Nursing Hospital Final Exam fee; Year 3(1st semester)	N 11,500.00
12020452(MI)08	Nursing Hospital Final Exam fee; Post Basic 3rd semester	N 20,000.00
12020452(MI)09	Refresher	N 30,000.00
12020455(MI)	Administrative	
12020455(MI)01	Nursing Admission letter Year 1 (1st Semester)	N 2,000.00
12020455(MI)02	post Basic first Semester	N 2,000.00
12020455(MI)03	Mid Wifery Year 1(1st Semester)	N 2,000.00
12020455(MI)04	Licenses	N 1,000.00
12020493(MI)	Caution	
12020493(MI)01	Nursing	N 3,000.00
12020493(MI)02	Mid Wifery	N 3,000.00
12020493(MI)03	Refreshers	N 3,000.00
12020495(MI)	Sport fees	
12020495(MI)01	Nursing	N 3,000.00
12020495(MI)02	Mid Wifery	N 3,000.00
12020495(MI)03	Refreshers	N 3,000.00
120206	SALES – GENERAL	



12020601(MI)	Sales Of Journals	
12020601(MI)01	Nursing Post Basic 1st Semester	N 4,000.00
12020601(MI)02	MPTS	N 4,000.00
12020601(MI)03	Mid Wifery Basic 1 (1st Semester)	N 4,000.00
12020603(MI)	ID Card fees	
12020603(MI)01	Nursing	N 2,000.00
12020603(MI)02	New Post Basic	N 2,000.00
12020603(MI)03	Mid Wifery	N 2,000.00
12020606(MI)	Application Form(Admission)	
12020606(MI)01	NURSING: Basic Nursing	N 10,000.00
12020606(MI)02	Post Basic (N)	N 12,500.00
12020606(MI)03	Post Basic (M)	N 12,500.00
12020606(MI)04	Refresher	N 15,000.00
12020606(MI)05	Mid Wifery: Basic Nursing	N 10,000.00
12020615(MI)	Uniform fees	
12020615(MI)01	MPTS	N 15,000.00
12020615(MI)02	NURSING: Post Basic(N) 1st Semester	N 15,000.00
12020615(MI)03	Mid wifery: Basic 1st Semester	N 15,000.00
120207	EARNINGS – GENERAL	
12020707(MI)	Medical Test fees	
12020707(MI)01	NURSING: YEAR 1 (1st Semester)	N 1,500.00
12020707(MI)02	Post Basic (N) 1st Semester	N 1,500.00
12020707(MI)03	Mid Wifery: Basic 1st Semester	N 1,500.00
12020707(MI)04	FIRST AID CARE FEE: Nursing All Student	N 5,000.00
12020707(MI)05	FIRST AID CARE FEE: Mid Wifery All Student	N 5,000.00
12020711(MI)	Earnings From Commercial Activities	
12020711(MI)01	HALL FEE: Hall Rentage per Occasion	N 30,000.00
12020711(MI)02	Shops Rentage Fee	N 12,000.00
12020763(MI)	Library Fees	
12020763(MI)01	ALL STUDENT: Nursing and Mid Wifery	N 5,000.00
12020764(MI)	Hostel Accommodation	
12020764(MI)01	ALL STUDENT: Nursing and Mid Wifery	N 20,000.00
12020765(MI)	ICT Earning	
12020765(MI)01	NURSING: YEAR 1 (1st Semester)	N 3,000.00
12020765(MI)02	YEAR 2 (1st Semester)	N 3,000.00
12020765(MI)03	YEAR 3 (1st Semester)	N 3,000.00
12020765(MI)04	Post Basic 1st and 2nd Semester	N 3,000.00

12020765(MI)05	MID WIFERY: Basic 1st and 2nd Semester	N 3,000.00
12020765(MI)06	Computer(NURSING): YEAR 1 (1st Semester)	N 3,000.00
12020765(MI)07	Post Basic 1st Semester	N 7,000.00
12020765(MI)08	MID WIFERY: Basic 1 st	N 7,000.00
12020773(MI)	Earnings from Collection of Certificates	
12020773(MI)01	Transcript Fee	N 20,000.00
12020773(MI)02	Certificate Fee	N 5,000.00
12020798(MI)	Earnings from Other Sundries	
12020798(MI)01	Indexing	N 3,500.00
12020798(MI)02	Stationery	N 3,000.00
12020798(MI)03	Inters witch	N 500.00
12020798(MI)04	Guest Lecturer	N 5,000.00
12020798(MI)05	Matriculation	N 10,000.00
12020798(MI)06	Graduation	N 7,000.00
12020798(MI)07	Community Experience	N 7,000.00
12020798(MI)08	Nighthale Competition	N 2,500.00
12020798(MI)09	Student Insurance (NIHS)	N 2,500.00
12020798(MI)10	Store Requirement	N 5,000.00

5. INTERNATIONAL AVIATION COLLEGE, ILORIN

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120204	FEES – GENERAL	
12020452(AC)	School/Tuition/Examination Fees	
12020452(AC)01	Standard Pilot	N 12,500,000.00
12020452(AC)02	Private Pilot	N 3,500,000.00
12020452(AC)03	Flight Dispatcher	N 650,000.00
120206	SALES - GENERAL	
12020606(AC)	Sales of Application Form:	
12020606(AC)01	Standard Pilot	N 25,000.00
12020606(AC)02	Flight Dispatcher	N 20,000.00
120207	EARNINGS - GENERAL	
12020764	Earnings from Accommodation	N 750.00
12020776(AC)	Earnings from Utility Fees	
12020776(AC)01	Student Feeding	N 2,000.00
12020776	Excursion:	
12020776(AC)02-1	Primary School	N 30,000.00
12020776(AC)02-2	Secondary School	N 40,000.00
12020776(AC)02-3	Higher Institution	N 50,000.00

FOURTH SCHEDULE
PART 1 – REVENUE BY LOCAL GOVERNMENT AREAS

1. ASA LGA.....	1
2. BARUTEN LGA.....	2
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7. ILORIN SOUTH LGA	9
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9. IREPODUN LGA	14
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11. KAIAMA LGA.....	18
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1. ASA LGA

ADMIN/ECONOMIC CODE	DETAIL OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020102(AS)	Goldsmiths & Gold dealer licenses	N 2,000.00
12020106(AS)	Merriment and Road Closure Levy	N 2,500.00
12020107(AS)	Boats & canoe (Small craft) license/kiosks	N 1,500.00
12020109(AS)	Registration of voluntary organization	N 10,000.00
12020111(AS)	Bake house license	N 10,000.00
12020112(AS)	Bicycles license & hire permits	N 1,000.00
12020113(AS)	Brickmaking, etc license/building permits	N 5,000.00
12020114(AS)	Cart licenses	N 2,000.00
12020115(AS)	Dane gun licenses	N 2,500.00
12020116(AS)	Cattle dealer licenses	N 15,000.00
12020117(AS)	Dried fish & meat licenses	N 5,000.00
12020118(AS)	Pet (Dog) license	N 2,000.00
12020120(AS)	Hawkers permits/hackney permits	N 50.00
12020122(AS)	Produce buying licenses	N 5,000.00
12020123(AS)	Animal health certificate licenses	N 20,000.00
12020124(AS)	Abattoir/slaughter licenses	N 3,000.00
12020126(AS)	Hiring services/hiring of vehicles	N 20,000.00
12020130(AS)	Cinematography licenses	N 5,000.00
12020131(AS)	Liquor licenses/native liquor/palm wine	N 5,000.00
12020137(AS)	Trade permit licenses/sales of land	N 3,000.00
120204	FEES - GENERAL	
12020417(AS)	Contractor registration fees	N 10,000.00
12020427(AS)	Tender fees	N 10,000.00
12020442(AS)	Association fees	N 2,000.00
12020443(AS)	Birth & death registration fees	N 500.00
12020446(AS)	Agricultural/veterinary services fees	N 5,000.00
12020448(AS)	Developmental levies 3% on contract	N 1,000.00
12020449(AS)	Business/trade operating fees	N 50.00
12020453(AS)	Application fees/citizenship certificate	N 2,500.00
120208	RENT ON GOVERNMENT BUILDING GENERAL	
12020810(AS)	Rent on local Government Shop	N 36,000.00

2. BARUTEN LGA

ADMIN/ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120101	PERSONAL TAXES		
12010101(BA)	Council Rate	N 200.00	
12010102(BA)	Cattle Market Fees	N 100.00	
120201	LICENCES - GENERAL		
12020102(BA)	Goldsmith & Gold Dealer License	N 500.00	p/a
12020111(BA)	Bake House License	N 2,000.00	
12020113(BA)	Brickmaking / Building PER		
12020113(BA-1)	a. Block Building –	N 300.00	Per room
12020113(BA-2)	b. Mood Building –	N 200.00	Per room
12020120(BA)	Hawkers Permit		
12020120(BA-1)	a. Daily Receipts	N 50.00	
12020120(BA-2)	b. Monthly Receipts	N 500.00	
12020131(BA)	Liquor License /		
12020131(BA-1)	Native Liquor	N 3,000.00	
12020138(BA)	Native Liquor/Palm wine	N 2,000.00	
120204	FEES - GENERAL		
12020418(BA)	Marriage Fee	N 2,500.00	
12020436(BA)	Mobile Advertisement Fee		
12020436(BA-1)	i. Advertising Sign Post PER		
12020436(BA-2)	A. Small Size		
12020436(BA-3)	B. Medium Size	N 5,000.00	
12020436(BA-4)	C. Large Size	N 10,000.00	
12020436(BA)	ii. Mobile Sales Promotion Permit		
12020436(BA-5)	A. BUS		
12020436(BA-6)	B. VAN		
12020436(BA-7)	C. TRAILER		
12020442(BA)	Association Fees		
12020442(BA-1)	a. Painting/Spraying/Work	N 500.00	
12020442(BA-2)	b. Photo Studio	N 500.00	
12020442(BA-3)	c. Welders Workshop	N 500.00	
12020442(BA-4)	d. Wood/Furniture Maker	N 500.00	
12020442(BA-5)	e. Battery Charging	N 500.00	
12020442(BA-6)	f. Panel Beater	N 1,000.00	
12020442(BA-7)	g. Vulcanizer	N 500.00	
12020442(BA-8)	h. Cloth Dying	N 500.00	
12020442(BA-10)	j. Motor Mechanic	N 1,000.00	
12020442(BA-12)	l. Photo Studio/Typist	N 500.00	

12020442(BA-13)	m. Block Making	N 1,000.00	
12020442(BA-14)	n. Fashion Designer	N 500.00	
12020442(BA-15)	o. Hair Dressing	N 500.00	
12020442(BA-16)	p. Barbing Saloon	N 500.00	
12020433(BA)	Birth and Death Registration	N 500.00	
12020445(BA)	Right of Occupancy	N 50,000.00	
12020449(BA)	Business/Trade Operating Fee		
12020449(BA)	Market Fees	N 50.00	
12020453(BA)	Application/Citizenship	N 2,500.00	
12020454(BA)	Parking Fee/Gate Fee	N 50.00	
120206	SALES - GENERAL		
12020603(BA)	Motor Park/ Motor park levies	N 50.00	
120207	EARNINGS - GENERAL		
12020703(BA)	Earning From Hire Of Plant Equipment:		
12020703(BA-1)	a. Tractor		
12020703(BA-2)	b. Grader	N 10,000.00	
12020707(BA)	Earning From Medical Services:		
12020707(BA-1)	a. Delivery	N 500.00	
12020707(BA-2)	b. Cards	N 100.00	
12020711(BA)	Earning From Commercial Activities/Tenement Rate:		
12020711(BA-1)	Industries	N 5,000.00	
12020711(BA2)	Banks	N 5,000.00	

3. Edu LGA

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
12020107(ED)	Boats & canoe (Small craft) license/kiosks	N 2,000.00	
12020109(ED)	Registration of voluntary organization	N 10,000.00	
12020110(ED)	Inland water-way license/eating house	N 2,000.00	
12020111(ED)	Bake house license	N 5,000.00	
12020112(ED)	Bicycles license & hire permits		
12020113(ED)	Brickmaking, etc license/building permits	N 5,000.00	
12020120(ED)	Hawkers permits/hackney permits	N 100.00	
12020122(ED)	Produce buying licenses	N 200.00	
12020131(ED)	Liquor licenses/native liquor/palm wine	N 2,000.00	
12020137(ED)	Trade permit licenses/sales of land	N 10,000.00	
120204	FEES - GENERAL		
12020404(ED)	Trade union fees	N 10,000.00	



12020417(ED)	Contractor registration fees	N 10,000.00	
12020418(ED)	Marriage fees	N 2,000.00	
12020427(ED)	Tender fees	N 75,000.00	
12020436(ED)	Bill board advertisement fees	N 10,000.00	
12020442(ED)	Association fees	N 10,000.00	
12020443(ED)	Birth & death registration fees	N 1,000.00	
12020445(ED)	Change of ownership fees/right of occupancy	N 10,000.00	
12020453(ED)	Application fees/citizenship certificate	N 2,500.00	
120206	SALES - GENERAL		
12020601(ED)	Sales of journal & publications/market receipt	N 50.00	
12020603(ED)	Sales of ID cards/motor park	N 100.00	
12020604(ED)	Sales of stores/shops/shopping centers	N 20,000.00	
12020605(ED)	Sales of vaccines/cattle market	N 200.00	
12020608(ED)	Sales of improved seeds/chemical		
12020609(ED)	Proceeds from sales of farm produce	N 200.00	per bag
120207	EARNINGS - GENERAL		
12020705(ED)	Earnings from the use of Gov't halls	N 10,000.00	
12020707(ED)	Earnings from medical service	N 75,000.00	
12020708(ED)	Earnings from agricultural produce	N 200.00	per bag
120209	RENT ON LAND & OTHERS - GENERAL		
12020906(ED)	Rents on Gov't properties/shop	N 20,000.00	

4. EKITI LGA

ADMIN/ECONOMIC CODE	DETAIL OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020107(EK)	Boats & canoe (Small craft) license/kiosks	N 1,500.00
12020109(EK)	Registration of voluntary organization	N 10,000.00
12020111(EK)	Bake house license	N 10,000.00
12020113(EK)	Brickmaking, etc license/building permits	N 1,500.00
12020122(EK)	Produce buying licenses	N 500.00
12020124(EK)	Abattoir/slaughter licenses	N 2,000.00
12020131(EK)	Liquor licenses/native liquor/palm wine	N 2,000.00
12020137(EK)	Trade permit licenses/sales of land	N 500.00
120204	FEES - GENERAL	
12020404(EK)	Trade union fees	N 5,000.00

12020418(EK)	Marriage fees	N 7,000.00
12020442(EK)	Association fees	N 5,000.00
12020443(EK)	Birth & death registration fees	N 500.00
12020449(EK)	Business/trade operating fees	N 20.00
12020451(EK)	Timber & forest fees/felling of trees	N 500.00
12020453(EK)	Application fees/citizenship certificate	N 2,500.00
12020457(EK)	Building Permit	N 2,000.00
120209	RENT ON LAND & OTHERS - GENERAL	
12020906(EK)	Rents on Gov't properties/shop	N 18,000.00

5. IFELODUN LGA

ADMIN/ECONOMIC CODE	DETAIL OF REVENUE	NEW RATE
120201	LICENCES - GENERAL	
12020109(IF)	Registration of voluntary organization	N 2,500.00
12020110(IF)	Inland water-way license/eating house	N 1,500.00
12020111(IF)	Bake house license	N 2,000.00
12020113(IF)	Brickmaking, etc license/building permits	N 5,000.00
12020116(IF)	Cattle dealer licenses	N 200.00
12020117(IF)	Dried fish & meat licenses	N 50.00
12020119(IF)	Fishing permits	N 2,000.00
12020120(IF)	Hawkers permits/hackney permits	N 100.00
12020122(IF)	Produce buying licenses	N 100.00
12020124(IF)	Abattoir/slaughter licenses	N 500.00
12020131(IF)	Liquor licenses/native liquor/palm wine	N 2,000.00
12020137(IF)	Trade permit licenses/sales of land	N 500.00
120204	FEES - GENERAL	
12020418(IF)	Marriage fees	N 5,000.00
12020419(IF)	Attestation of bachelorhood & spinsterhood fees	N 200.00
12020427(IF)	Tender fees	N 50,000.00
12020436(IF)	Bill board advertisement fees	N 5,000.00
12020442(IF)	Association fees	N 3,000.00
12020443(IF)	Birth & death registration fees	N 300.00
12020445(IF)	Change of ownership fees/right of occupancy	N 2,000.00
12020453(IF)	Application fees/citizenship certificate	N 2,500.00
120206	SALES - GENERAL	
12020601(IF)	Sales of journal & publications/market receipt	N 20.00



12020603(IF)	Sales of ID cards/motor park	N 100.00
12020605(IF)	Sales of vaccines/cattle market	N 100.00
12020607(IF)	Sales of consultancy registration forms abattoir	N 500.00
12020609(IF)	Proceeds from sales of farm produce	N 50.00
120207	EARNINGS - GENERAL	
12020703(IF)	Earnings from hire of plants & equipment	N 20,000.00
12020704(IF)	Earnings from the use of Gov't vehicles	N 3,500.00
12020707(IF)	Earnings from medical service	N 80,000.00
12020708(IF)	Earnings from agricultural produce	50 per bag
12020709(IF)	Earnings from tourism/cultural/arts centers	
12020710(IF)	Earnings from guest house/LG quarters	N 3,000.00

6. ILORIN EAST LGA

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
12020102(IE)	Goldsmith & gold dealer license	2,000	p/a
12020109(IE)	Registration of voluntary organization	N 20,000.00	
12020111(IE)	Bake house license		
12020111(IE-1)	A. Small	N 2,000.00	
12020111(IE-2)	B. Medium	N 3,000.00	
12020111(IE-3)	C. Large	N 5,000.00	
12020112(IE)	Bicycles license & hire permit		
12020112(IE-1)	A. Bus/commercial vehicle permit	N 100.00	Per Day
12020112(IE-2)	B. Commercial motorcycle	N 50.00	Per Day
12020113(IE)	Brickmaking/ building permit		
12020113(IE-1)	A. Fence permit	N 10,000.00	Per Plot
12020113(IE-2)	B. Shopping complex permit	N 5,000.00	Per Plot
12020113(IE-3)	C. 2 bedroom flat	N 15,000.00	
12020113(IE-4)	D. 3 bedroom flat	N 20,000.00	
12020113(IE-5)	E. 4 bedroom flat	N 25,000.00	
12020113(IE-6)	F. Duplex	N 30,000.00	
12020113(IE-7)	G. Farm	N 50,000.00	
12020115(IE)	Dance gun licenses	N 5,000.00	
12020116(IE)	Cattle dealer license	N 2,500.00	
12020117(IE)	DRIED FISH & MEAT LICENSE		
12020117(IE-1)	A. SMALL SHOP	N 2,000.00	
12020117(IE-2)	B. LARGE SHOP	N 4,000.00	

12020120(IE)	Hawker's Permit		
12020120(IE-1)	A. Daily Receipt	N 50.00	
12020120(IE-2)	B. Monthly Receipt	N 400.00	
12020120(IE)	Abattoir Slaughter Licenses		
12020120(IE-1)	A. Daily Rate Per Herd	N 1,000.00	
12020120(IE-2)	B. Private Abattoir	N 5,000.00	
12020131(IE)	Liquor License/Native Liquor		
12020131(IE-1)	A. Small Bear Parlour	N 5,000.00	
12020131(IE-2)	B. Medium Bear Parlour	N 10,000.00	
12020131(IE-3)	C. Large Bear Parlour	N 15,000.00	
120204	Fees - General		
12020418(IE)	Marriage Fees	N 10,000.00	
	BILL BOARD ADVERTISEMENT FEE		
12020436(IE)	i. Advertising Sign Post Permit		
12020436(IE-1)	a. Small Size	N 10,000.00	
12020436(IE-2)	b. Medium Size	N 50,000.00	
12020436(IE-3)	c. Large Size	N 75,000.00	
12020436(IE)	ii. Mobile Sales Promotion Permit		
12020436(IE-4)	a. Van	N 7,000.00	
12020436(IE-5)	b. Bus	N 10,000.00	
12020436(IE-6)	c. Trailer	N 15,000.00	
12020442(IE)	ASSOCIATION FEE		
12020442(IE-1)	a. Painting/Spraying	N 2,000.00	
12020442(IE-2)	b. Photo Studio	N 2,000.00	
12020442(IE-3)	c. Welder's Workshop	N 2,000.00	
12020442(IE-4)	d. Wood/Furniture maker	N 2,000.00	
12020442(IE-5)	e. Battery Charger	N 2,000.00	
12020442(IE-6)	f. Panel beater	N 2,000.00	
12020442(IE-7)	g. Vulcanizer	N 2,000.00	
12020442(IE-8)	h. Cloth dying	N 2,000.00	
12020442(IE-9)	i. Laundry/Dry cleaners	N 2,000.00	
12020442(IE-10)	j. Motor Mechanic	N 3,000.00	
12020442(IE-11)	h. Car washers	N 3,000.00	
12020442(IE-12)	l. Photostat/Typist	N 3,000.00	
12020442(IE-13)	m. Block Making	N 3,000.00	
12020442(IE-14)	n. Fashion design	N 2,000.00	
12020442(IE-15)	o. Hair dressing	N 2,000.00	
12020442(IE-16)	p. Barbing salon	N 2,000.00	
12020443(IE)	BIRTH & DEATH REGISTRATION FEE	N 1,000.00	

12020444(IE)	Burial Fee	N 10,000.00	
12020445(IE)	Right Of Occupancy	N 30,000.00	
12020449(IE)	Business/Trade Operation Fee	N 3,000.00	
12020453(IE)	Application Fee/Citizenship	N 2,500.00	
12020454(IE)	Parking Fee/Gate Fee	N 100.00	
120206	Sales - General		
12020603(IE)	Motor Park/Motor Park Levies	N 25,000.00	
12020605(IE)	Loading & Off Loading		
12020605(IE-1)	A. Small Vehicle	N 200.00	
12020605(IE-2)	B. Big Vehicle	N 1,000.00	
12020612(IE)	Proceed From Sale Of Drugs & Medications	N 400.00	
120207	Earnings - General		
12020703(IE)	Earning From Hire Of Plant Equipment		
12020703(IE-1)	A. Tractors	N 30,000.00	
12020703(IE-2)	B. Grader	N 40,000.00	
12020707(IE)	Earning From Medical Services		
12020707(IE-1)	A. Delivery	N 2,500.00	
12020707(IE-2)	B. Cards	N 200.00	
12020711(IE)	Earning From Commercial Activities / Tenement Rate		
12020711(IE-1)	A. Hotels	N 10,000.00	
12020711(IE-2)	B. Filling Station	N 10,000.00	
12020711(IE-3)	C. Industries	N 30,000.00	
12020711(IE-4)	D. Private Hospitals	N 10,000.00	
12020711(IE-5)	E. Banks	N 50,000.00	
120209	Rent On Land & Others - General		
12020906(IE)	Rent On Govt Properties		
12020906(IE-1)	A. Small/Temporary Open Stall	N 800.00	per month
12020906(IE-2)	B. Small/Temporary Lock Up Stall	N 1,200.00	per month
12020906(IE-3)	C. Medium Lock Up Stall	N 2,000.00	per month
12020906(IE-4)	D. Large Lock Up Stall	N 3,000.00	per month

7. ILORIN SOUTH LGA

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	Licenses - General		
12020102(IS)	Goldsmith & Gold Dealer License	N 2,000.00	P/A
12020109(IS)	Registration Of Voluntary Organization	N 20,000.00	
12020111(IS)	Bake House License		
12020111(IS-1)	A. Small	N 2,000.00	
12020111(IS-2)	B. Medium	N 3,000.00	
12020111(IS-3)	C. Large	N 5,000.00	
12020112(IS)	Bicycles License & Hire Permit		
12020112(IS-1)	A. Bus/Commercial Vehicle Permit	N 100.00	Per Day
12020112(IS-2)	B. Commercial Motorcycle	N 50.00	Per Day
12020113(IS)	Brickmaking/ Building Permit		
12020113(IS-1)	A. Fence Permit	N 10,000.00	Per Plot
12020113(IS-2)	B. Shopping Complex Permit	N 5,000.00	Per Plot
12020113(IS-3)	C. 2 Bedroom Flat	N 15,000.00	
12020113(IS-4)	D. 3 Bedroom Flat	N 20,000.00	
12020113(IS-5)	E. 4 Bedroom Flat	N 25,000.00	
12020113(IS-6)	F. Duplex	N 30,000.00	
12020113(IS-7)	G. Farm	N 50,000.00	
12020120(IS)	Hawker's Permit		
12020120(IS-1)	A. Daily Receipt	N 50.00	
12020120(IS-2)	B. Monthly Receipt	N 400.00	
12020131(IS)	Liquor License/Native Liquor		
12020131(IS-1)	A. Small Bear Parlour	N 5,000.00	
12020131(IS-2)	B. Medium Bear Parlour	N 10,000.00	
12020131(IS-3)	C. Large Bear Parlour	N 15,000.00	
12020138(IS)	Telecom Mast	N 100,000.00	
120204	Fees - General		
12020418(IS)	Marriage Fees	N 10,000.00	
12020436(IS)	Bill Board Advertisement Fee		
12020436(IS-1)	I. Advertising Sign Post Permit		
12020436(IS-2)	A. Small Size	N 10,000.00	
12020436(IS-3)	B. Medium Size	N 50,000.00	
12020436(IS-4)	C. Large Size	N 75,000.00	
12020436(IS)	ii. Mobile Sales Promotion Permit		
12020436(IS-5)	A. Van	N 7,000.00	
12020436(IS-6)	B. Bus	N 10,000.00	
12020436(IS-7)	C. Trailer	N 15,000.00	



12020442(IS)	Association Fee		
12020442(IS-1)	A. Painting/Spraying	N 2,000.00	
12020442(IS-2)	B. Photo Studio	N 2,000.00	
12020442(IS-3)	C. Welder's Workshop	N 2,000.00	
12020442(IS-4)	D. Wood/Furniture Maker	N 2,000.00	
12020442(IS-5)	E. Battery Charger	N 2,000.00	
12020442(IS-6)	F. Panel Beater	N 2,000.00	
12020442(IS-7)	G. Vulcanizer	N 2,000.00	
12020442(IS-8)	H. Cloth Dying	N 2,000.00	
12020442(IS-9)	I. Laundry/Dry Cleaners	N 2,000.00	
12020442(IS-10)	J. Motor Mechanic	N 3,000.00	
12020442(IS-11)	H. Car Washers	N 3,000.00	
12020442(IS-12)	L. Photostat/Typist	N 3,000.00	
12020442(IS-13)	M. Block Making	N 3,000.00	
12020442(IS-14)	N. Fashion Design	N 2,000.00	
12020442(IS-15)	O. Hair Dressing	N 2,000.00	
12020442(IS-16)	P. Barbing Salon	N 2,000.00	
12020443(IS)	Birth & Death Registration Fee	N 1,000.00	
12020445(IS)	Right Of Occupancy	N 30,000.00	
12020449(IS)	Business/Trade Operation Fee	N 3,000.00	
12020453(IS)	Application Fee/Citizenship	N 2,500.00	
12020454(IS)	Parking Fee/Gate Fee	N 100.00	
120206	Sales - General		
12020603(IS)	Motor Park/Motor Park Levies	N 25,000.00	
12020605(IS)	Loading & Off Loading		
12020605(IS-1)	A. Small Vehicle	N 200.00	
12020605(IS-2)	B. Big Vehicle	N 1,000.00	
12020612(IS)	Proceed From Sale Of Drugs & Medications	N 400.00	
120207	Earnings - General		
12020707(IS)	Earning From Medical Services		
12020707(IS-1)	A. Delivery	N 2,500.00	
12020707(IS-2)	B. Cards	N 200.00	
12020711(IS)	Earning From Commercial Activities / Tenement Rate		
12020711(IS-1)	A. Hotels	N 10,000.00	
12020711(IS-2)	B. Filling Station	N 10,000.00	
12020711(IS-3)	c. Industries	N 30,000.00	
12020711(IS-4)	d. Private Hospitals	N 10,000.00	
12020711(IS-5)	e. Banks	N 50,000.00	
120209	RENT ON LAND & OTHERS - GENERAL		



12020906(IE)	RENT ON GOVT PROPERTIES		
12020906(IS-1)	d. large Lock up stall	N 3,000.00	per month

8. ILORIN WEST LGA

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
12020102(IW)	Goldsmith & gold dealer license	N 2,000.00	Per annum
12020109(IW)	Registration of voluntary organization	N 20,000.00	
12020111(IW)	Bake house license		
12020111(IW-1)	A. Small	N 2,000.00	
12020111(IW-2)	B. Medium	N 3,000.00	
12020111(IW-3)	C. Large	N 5,000.00	
12020112(IW)	Bicycles license & hire permit		
12020112(IW-1)	A. Bus/commercial vehicle permit	N 100.00	
12020112(IW-2)	B. Commercial motorcycle	N 50.00	
12020113(IW)	Brickmaking/ building permit		
12020113(IW-1)	A. Fence permit	N 10,000.00	Per plot
12020113(IW-2)	B. Shopping complex permit	N 5,000.00	Per plot
12020113(IW-3)	C. 2 bedroom flat	N 15,000.00	
12020113(IW-4)	D. 3 bedroom flat	N 20,000.00	
12020113(IW-5)	E. 4 bedroom flat	N 25,000.00	
12020113(IW-6)	F. Duplex	N 30,000.00	
12020113(IW-7)	G. Farm	N 50,000.00	
12020115(IW)	Dane gun licenses	N 5,000.00	
12020116(IW)	Cattle dealer license	N 2,500.00	
12020117(IW)	Dried fish & meat license		
12020117(IW-1)	A. Small shop	N 2,000.00	
12020117(IW-2)	B. Large shop	N 4,000.00	
12020120(IW)	Hawker's permit		
12020120(IW-1)	A. Daily receipt	N 50.00	
12020120(IW-2)	B. Monthly receipt	N 400.00	
12020120(IW)	Abattoir slaughter licenses		
12020120(IW-1)	A. Daily rate per herd	N 1,000.00	
12020120(IW-2)	B. Private abattoir	N 5,000.00	
12020131(IW)	Liquor license/native liquor		
12020131(IW-1)	A. Small bear parlour	N 5,000.00	
12020131(IW-2)	B. Medium bear parlour	N 10,000.00	

12020131(IW-3)	C. Large bear parlour	N 15,000.00	
12020138(IW)	TELECOM MAST	N 100,000.00	
120204	FEEs - GENERAL		
12020418(IW)	MARRIAGE FEES	N 10,000.00	
12020436(IW)	BILL BOARD ADVERTISEMENT FEE		
12020436(IW)	i. Advertising Sign Post Permit		
12020436(IW-1)	a. Small Size	N 10,000.00	
12020436(IW-2)	b. Medium Size	N 50,000.00	
12020436(IW-3)	c. Large Size	N 75,000.00	
12020436(IW)	ii. Mobile Sales Promotion Permit		
12020436(IW-4)	a. Van	N 7,000.00	
12020436(IW-5)	b. Bus	N 10,000.00	
12020436(IW-6)	c. Trailer	N 15,000.00	
12020442(IW)	ASSOCIATION FEE		
12020442(IW-1)	a. Painting/Spraying	N 2,000.00	
12020442(IW-2)	b. Photo Studio	N 2,000.00	
12020442(IW-3)	c. Welder's Workshop	N 2,000.00	
12020442(IW-4)	d. Wood/Furniture maker	N 2,000.00	
12020442(IW-5)	e. Battery Charger	N 2,000.00	
12020442(IW-6)	f. Panel beater	N 2,000.00	
12020442(IW-7)	g. Vulcanizer	N 2,000.00	
12020442(IW-8)	h. Cloth dying	N 2,000.00	
12020442(IW-9)	i. Laundry/Dry cleaners	N 2,000.00	
12020442(IW-10)	j. Motor Mechanic	N 3,000.00	
12020442(IW-11)	h. Car washers	N 3,000.00	
12020442(IW-12)	l. Photostat/Typist	N 3,000.00	
12020442(IW-13)	m. Block Making	N 3,000.00	
12020442(IW-14))	n. Fashion design	N 2,000.00	
12020442(IW-15)	o. Hair dressing	N 2,000.00	
12020442(IW-16)	p. Barbing salon	N 2,000.00	
12020443(IW)	BIRTH & DEATH REGISTRATION FEE	N 1,000.00	
12020444(IW)	BURIAL FEE	N 10,000.00	
12020445(IW)	RIGHT OF OCCUPANCY	N 30,000.00	
12020449(IW)	BUSINESS/TRADE OPERATION FEE	N 3,000.00	
12020453(IW)	APPLICATION FEE/CITIZENSHIP	N 2,500.00	
12020454(IW)	PARKING FEE/GATE FEE	N 100.00	
120206	SALES - GENERAL		
12020603(IW)	MOTOR PARK/MOTOR PARK LEVIES	N 25,000.00	
12020605(IW)	LOADING & OFF LOADING		

12020605(1W-1)	a. Small vehicle	N 200.00	
12020605(1W-2)	b. Big vehicle	N 1,000.00	
12020612(1W)	PROCEED FROM SALE OF DRUGS & MEDICATIONS	N 400.00	
120207	EARNINGS - GENERAL		
12020703(1W)	EARNING FROM HIRE OF PLANT EQUIPMENT		
12020703(1W-1)	a. Tractors	N 30,000.00	
12020703(1W-2)	b. Grader	N 40,000.00	
12020707(1W)	EARNING FROM MEDICAL SERVICES		
12020707(1W-1)	a. Delivery	N 2,500.00	
12020707(1W-2)	b. Cards	N 200.00	
12020711(1W)	EARNING FROM COMMERCIAL ACTIVITIES / TENEMENT RATE		
12020711(1W-1)	a. Hotels	N 10,000.00	
12020711(1W-2)	b. Filling Station	N 10,000.00	
12020711(1W-3)	c. Industries	N 30,000.00	
12020711(1W-4)	d. Private Hospitals	N 10,000.00	
12020711(1W-5)	e. Banks	N 50,000.00	
120209	RENT ON LAND & OTHERS - GENERAL		
12020906(1W)	RENT ON GOVT PROPERTIES		
12020906(1W-1)	a. Small/Temporary Open Stall	N 800.00	per month
12020906(1W-2)	b. Small/temporary lock up stall	N 1,200.00	per month
12020906(1W-3)	c. medium Lock up stall	N 2,000.00	per month
12020906(1W-4)	d. large Lock up stall	N 3,000.00	per month

9. IREPODUN LGA

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE	
120201	LICENCES - GENERAL		
12020102(IL)	GOLDSMITH & GOLD DEALER LICENSE	N 2,000.00	p/a
12020107(IL)	Boats & canoe (Small craft) license/kiosks	N 1,500.00	
12020109(IL)	REGISTRATION OF VOLUNTARY ORGANIZATION	N 20,000.00	
12020111(IL)	BAKE HOUSE LICENSE		
12020111(IL-1)	A. SMALL	N 2,000.00	
12020111(IL-2)	B. MEDIUM	N 3,000.00	

12020111(IL-3)	C. LARGE	N 5,000.00	
12020112(IL)	BICYCLES LICENSE & HIRE PERMIT		
12020112(IL-1)	A. BUS/COMMERCIAL VEHICLE PERMIT	N 100.00	per day
12020112(IL-2)	B. COMMERCIAL MOTORCYCLE	N 50.00	per day
12020113(IL)	BRICKMAKING/ BUILDING PERMIT		
12020113(IL-1)	A. FENCE PERMIT	N 10,000.00	per plot
12020113(IL-2)	B. SHOPPING COMPLEX PERMIT	N 5,000.00	per plot
12020113(IL-3)	C. 2 BEDROOM FLAT	N 15,000.00	
12020113(IL-4)	D. 3 BEDROOM FLAT	N 20,000.00	
12020113(IL-5)	E. 4 BEDROOM FLAT	N 25,000.00	
12020113(IL-6)	F. DUPLEX	N 30,000.00	
12020113(IL-7)	G. FARM	N 50,000.00	
12020115(IL)	DANE GUN LICENSES	N 5,000.00	
12020116(IL)	CATTLE DEALER LICENSE	N 2,500.00	
12020117(IL)	DRIED FISH & MEAT LICENSE		
12020117(IL-1)	A. SMALL SHOP	N 2,000.00	
12020117(IL-2)	B. LARGE SHOP	N 4,000.00	
12020120(IL)	HAWKER'S PERMIT		
12020120(IL-1)	A. DAILY RECEIPT	N 50.00	
12020120(IL-2)	B. KARA MARKET	N 200.00	
12020120(IL)	ABBATTOIR SLAUGHTER LICENSES		
12020120(IL-1)	A. DAILY RATE PER HERD	N 400.00	
12020131(IL)	LIQUOR LICENSE/NATIVE LIQUOR		
12020131(IL-1)	A. SMALL BEAR PARLOUR	N 2,000.00	
12020131(IL-2)	B. MEDIUM BEAR PARLOUR	N 5,000.00	
12020131(IL-3)	C. LARGE BEAR PARLOUR		
12020138(IL)	TELECOM MAST	N 100,000.00	
120204	FEES – GENERAL		
12020418(IL)	MARRIAGE FEES	N 8,000.00	
12020436(IL)	BILL BOARD ADVERTISEMENT FEE		
12020436(IL)	i. Advertising Sign Post Permit		
12020436(IL-1)	a. Small Size	N 10,000.00	
12020436(IL-2)	b. Medium Size	N 50,000.00	
12020436(IL-3)	c. Large Size	N 75,000.00	
12020436(IL)	ii. Mobile Sales Promotion Permit		
12020436(IL-4)	a. Van	N 7,000.00	
12020436(IL-5)	b. Bus	N 10,000.00	
12020436(IL-6)	c. Trailer	N 15,000.00	
12020442(IL)	ASSOCIATION FEE		



12020442(IL-1)	a. Painting/Spraying	N 2,000.00	
12020442(IL-2)	b. Photo Studio	N 2,000.00	
12020442(IL-3)	c. Welder's Workshop	N 2,000.00	
12020442(IL-4)	d. Wood/Furniture maker	N 2,000.00	
12020442(IL-5)	e. Battery Charger	N 2,000.00	
12020442(IL-6)	f. Panel beater	N 2,000.00	
12020442(IL-7)	g. Vulcanizer	N 2,000.00	
12020442(IL-8)	h. Cloth dying	N 2,000.00	
12020442(IL-9)	i. Laundry/Dry cleaners	N 2,000.00	
12020442(IL-10)	j. Motor Mechanic	N 3,000.00	
12020442(IL-11)	h. Car washers	N 3,000.00	
12020442(IL-12)	l. Photostat/Typist	N 3,000.00	
12020442(IL-13)	m. Block Making	N 3,000.00	
12020442(IL-14)	n. Fashion design	N 2,000.00	
12020442(IL-15)	o. Hair dressing	N 2,000.00	
12020442(IL-16)	p. Barbing salon	N 2,000.00	
12020443(IL)	BIRTH & DEATH REGISTRATION FEE	N 1,000.00	
12020444(IL)	BURIAL FEE	N 4,000.00	
12020445(IL)	RIGHT OF OCCUPANCY	N 10,000.00	
12020449(IL)	BUSINESS/TRADE OPERATION FEE	N 3,000.00	
12020453(IL)	APPLICATION FEE/CITIZENSHIP	N 2,500.00	
12020454(IL)	PARKING FEE/GATE FEE	N 100.00	
120206	SALES - GENERAL		
12020603(IL)	MOTOR PARK/MOTOR PARK LEVIES		
12020605(IL)	LOADING & OFF LOADING		
12020605(IL-1)	a. Small vehicle	N 200.00	
12020605(IL-2)	b. Big vehicle	N 1,000.00	
12020612(IL)	PROCEED FROM SALE OF DRUGS & MEDICATIONS	N 200.00	
120207	EARNINGS - GENERAL		
12020703(IL)	EARNING FROM HIRE OF PLANT EQUIPMENT		
12020703(IL-1)	a. Tractors	N 20,000.00	
12020703(IL-2)	b. Grader	N 20,000.00	
12020707(IL)	EARNING FROM MEDICAL SERVICES		
12020707(IL-1)	a. Delivery	N 2,500.00	
12020707(IL-2)	b. Cards	N 200.00	
12020711(IL)	EARNING FROM COMMERCIAL ACTIVITIES / TENEMENT RATE		
12020711(IL-1)	a. Hotels	N 10,000.00	

12020711(IL-2)	b. Filling Station	N 10,000.00	
12020711(IL-3)	c. Industries	N 30,000.00	
12020711(IL-4)	d. Private Hospitals	N 10,000.00	
12020711(IL-5)	e. Banks	N 50,000.00	
120209	RENT ON LAND & OTHERS – GENERAL		
12020906(IL)	RENT ON GOVT PROPERTIES		
12020906(IL-1)	a. Small/Temporary Open Stall	N 500.00	per month
12020906(IL-2)	b. Small/temporary lock up stall	N 800.00	per month
12020906(IL-3)	c. medium Lock up stall	N 1,000.00	per month

10. ISIN LGA

ADMIN/ECONOMIC CODE	DETAIL OF REVENUE	RATE	
120201	LICENCES - GENERAL		
12020102(LI)	Goldsmiths & Gold dealer licenses	N 2,000.00	
12020106(LI)	Merriment and Road Closure Levy	N 2,500.00	
12020107(LI)	Boats & canoe (Small craft) license/kiosks	N 1,500.00	
12020109(LI)	Registration of voluntary organization	N 10,000.00	
12020111(LI)	Bake house license	N 10,000.00	
12020112(LI)	Bicycles license & hire permits	N 1,000.00	
12020113(LI)	Brickmaking, etc. license/building permits	N 5,000.00	
12020115(LI)	Dane gun licenses	N 2,500.00	
12020116(LI)	Cattle dealer licenses	N 15,000.00	
12020117(LI)	Dried fish & meat licenses	N 5,000.00	
12020118(LI)	Pet (Dog) license	N 2,000.00	
12020119(LI)	Fishing permits		
12020120(LI)	Hawkers permits/hackney permits	N 50.00	daily
12020121(LI)	Hunting permits		
12020122(LI)	Produce buying licenses	N 5,000.00	
12020123(LI)	Animal health certificate licenses	N 20,000.00	
12020124(LI)	Abattoir/slaughter licenses	N 3,000.00	
12020125(LI)	Renewal of fisher license		
12020126(LI)	Hiring services/hiring of vehicles	N 20,000.00	
12020128(LI)	Borehole drilling licenses		
12020130(LI)	Cinematography licenses	N 5,000.00	
12020131(LI)	Liquor licenses/native liquor/palm wine	N 5,000.00	
12020137(LI)	Trade permit licenses/sales of land	N 3,000.00	
120204	FEES - GENERAL		

12020417(LI)	Contractor registration fees	N 10,000.00	
12020427(LI)	Tender fees	N 10,000.00	
12020442(LI)	Association fees	N 2,000.00	
12020443(LI)	Birth & death registration fees	N 500.00	
12020445(LI)	Change of ownership fees/right of occupancy	N 5,000.00	
12020446(LI)	Agricultural/veterinary services fees	N 5,000.00	
12020448(LI)	Developmental levies 3% on contract	N 1,000.00	
12020449(LI)	Business/trade operating fees	N 50.00	
12020453(LI)	Application fees/citizenship certificate	2,500.00	
12020454(LI)	Parking fees	N 50.00	
120208	RENT ON GOVERNMENT BUILDING GENERAL		
12020810(LI)	Rent on local Government Shop	N 36,000.00	

II. KAIAMA LGA

ADMIN/ECONOMIC CODE	DETAIL OF REVENUE	RATE	
120201	LICENCES - GENERAL		
12020107(KA)	Boats & canoe (Small craft) license/kiosks	N 1,000.00	
12020109(KA)	Registration of voluntary organization	N 5,000.00	
12020110(KA)	Inland water-way license/eating house	N 1,200.00	
12020111(KA)	Bake house license	N 20,000.00	
12020113(KA)	Brickmaking, etc. license/building permits	N 20,000.00	
12020114(KA)	Cart licenses		
12020115(KA)	Dane gun licenses		
12020116(KA)	Cattle dealer licenses	N 100.00	
12020117(KA)	Dried fish & meat licenses		
12020118(KA)	Pet (Dog) license		
12020119(KA)	Fishing permits		
12020120(KA)	Hawkers permits/hackney permits	N 50.00	
12020122(KA)	Produce buying licenses	N 100.00	
12020128(KA)	Borehole drilling licenses	N 1,200.00	
12020130(KA)	Cinematography licenses	N 5,000.00	
12020131(KA)	Liquor licenses/native liquor/palm wine	N 1,500.00	
12020137(KA)	Trade permit licenses/sales of land		
120204	FEES - GENERAL		
12020404(KA)	Trade union fees	N 5,000.00	

12020417(KA)	Contractor registration fees	N 1,500.00	
12020418(KA)	Marriage fees	N 1,000.00	
12020427(KA)	Tender fees	N 5,000.00	
12020436(KA)	Bill board advertisement fees	N 5,000.00	
12020442(KA)	Association fees	N 5,000.00	
12020443(KA)	Birth & death registration fees	N 1,500.00	
12020445(KA)	Change of ownership fees/right of occupancy	N 5,000.00	
12020449(KA)	Business/trade operating fees	N 700.00	
12020450(KA)	Inspection fees		
12020451(KA)	Timber & forest fees/felling of trees	N 3,000.00	
12020453(KA)	Application fees/citizenship certificate	N 2,500.00	
12020454(KA)	Parking fees	N 100.00	
120206	SALES - GENERAL		
12020601(KA)	Sales of journal & publications/market receipt	N 20.00	
12020603(KA)	Sales of ID cards/motor park	N 50.00	
12020604(KA)	Sales of stores/shops/shopping centers	N 12,000.00	
12020605(KA)	Sales of vaccines/cattle market	N 100.00	
12020609(KA)	Proceeds from sales of farm produce	N 100.00	per day
12020612(KA)	Proceed from sales of drugs and medications	N 1,500.00	
120207	EARNINGS - GENERAL		
12020703(KA)	Earnings from hire of plants & equipment	N 20,000.00	
12020705(KA)	Earnings from the use of Gov't halls	N 5,000.00	
12020707(KA)	Earnings from medical service	N 30,000.00	
12020708(KA)	Earnings from agricultural produce	N 100.00	

12. MORO LGA

ADMIN/ECONOMIC CODE	DETAIL OF REVENUE	NEW RATE	
120201	LICENCES - GENERAL		
12020102(LM)	Goldsmiths & Gold dealer licenses	N 2,000.00	
12020106(LM)	Merriment and Road Closure Levy	N 2,500.00	
12020107(LM)	Boats & canoe (Small craft) license/kiosks	N 1,500.00	
12020109(LM)	Registration of voluntary organization	N 10,000.00	

12020111(LM)	Bake house license	N 10,000.00	
12020112(LM)	Bicycles license & hire permits	N 1,000.00	
12020113(LM)	Brickmaking, etc license/building permits	N 5,000.00	
12020115(LM)	Dane gun licenses	N 2,500.00	
12020116(LM)	Cattle dealer licenses	N 15,000.00	
12020117(LM)	Dried fish & meat licenses	N 5,000.00	
12020118(LM)	Pet (Dog) license	N 2,000.00	
12020120(LM)	Hawkers permits/hackney permits	N 50.00	daily
12020122(LM)	Produce buying licenses	N 5,000.00	
12020123(LM)	Animal health certificate licenses	N 20,000.00	
12020124(LM)	Abattoir/slaughter licenses	N 3,000.00	
12020126(LM)	Hiring services/hiring of vehicles	N 20,000.00	
12020130(LM)	Cinematography licenses	N 5,000.00	
12020131(LM)	Liquor licenses/native liquor/palm wine	N 5,000.00	
12020137(LM)	Trade permit licenses/sales of land	N 3,000.00	
120204	FEES - GENERAL		
12020417(LM)	Contractor registration fees	N 10,000.00	
12020427(LM)	Tender fees	N 10,000.00	
12020442(LM)	Association fees	N 2,000.00	
12020443(LM)	Birth & death registration fees	N 500.00	
12020446(LM)	Agricultural/veterinary services fees	N 5,000.00	
12020448(LM)	Developmental levies 3% on contract	N 1,000.00	
12020449(LM)	Business/trade operating fees	N 50.00	
12020453(LM)	Application fees/citizenship certificate	N 2,500.00	
12020454(LM)	Parking fees	N 50.00	

13. OFFA LGA

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES - GENERAL	
12020109(OF)	Registration of voluntary organization	N 5,000.00
12020111(OF)	Bake house license	N 7,000.00
12020113(OF)	Brickmaking/ building permit	
12020113(OF-1)	A. A room	N 5,000.00
12020113(OF-2)	C. 2 bedroom flat	N 10,000.00

12020113(OF-3)	D. 3 bedroom flat	N 15,000.00
12020113(OF-4)	F. Duplex	N 30,000.00
12020115(OF)	Dane gun licenses	N 5,000.00
12020116(OF)	Cattle dealer license	
12020116(OF-1)	A. Goat	N 100.00
12020116(OF-2)	B. Ram	N 200.00
12020116(OF-3)	C. Cow	N 500.00
12020120(OF)	Hawker's permit	
12020120(OF-1)	A. Daily receipt	20.00/50.00
12020120(OF-2)	B. Monthly receipt	N 100.00
12020120(OF)	Abattoir slaughter licenses	N 500.00
12020131(OF)	Liquor license/native liquor	
12020131(OF-1)	A. Small bear parlour	N 500.00
12020131(OF-2)	B. Hotel	N 1,000.00
12020137(OF)	Trade permit licenses/sales of land	
12020137(OF-1)	Kiosk	N 1,000.00
12020137(OF-2)	Block	N 2,000.00
12020138(OF)	Telecom mast	N 100,000.00
120204	Fees - general	
12020404(OF)	Trade union fees(Okada Transport)	N 50.00
12020417(OF)	Contractor registration fees	
12020418(OF)	Marriage fees	N 10,000.00
12020436(OF)	Bill board advertisement fee	
12020436(OF)	I. Advertising sign post permit	
12020436(OF-1)	A. Small size	
12020436(OF-2)	B. Medium size	
12020436(OF-3)	C. Large size	
12020436(OF)	ii. Mobile sales promotion permit	
12020436(OF-4)	A. Van	N 7,000.00
12020436(OF-5)	B. Bus	N 10,000.00
12020436(OF-6)	C. Trailer	N 15,000.00
12020442(OF)	Association fee	N 1,500.00
12020443(OF)	Birth & death registration fee	N 1,000.00
12020444(OF)	Burial fee	N 10,000.00
12020445(OF)	Right of occupancy	
12020445(OF-1)	A. Per plot	N 5,000.00
12020445(OF-2)	B. Per acre	N 50,000.00
12020445(OF-3)	C. Council rate	N 300.00
12020449(OF)	Business/trade operation fee	



12020450(OE)	Inspection fees/ Street Naming	
12020450(OE-1)	A. Street closure	N 30,000.00
12020450(OE-2)	B. Road closure	N 40,000.00
12020451(OE)	Timber & forest fees/felling of trees	N 50.00
12020453(OE)	Application fee/citizenship	N 2,500.00
12020454(OE)	Parking fee/gate fee	N 500.00
120205	FINES – GENERAL	
12020501(OE-1)	Fines/penalty	N 30,000.00

14. OKE-ERO LGA

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	LICENCES – GENERAL	
12020102(OE)	Goldsmith & gold dealer license	
12020106(OE)	Merriment and Road Closure Levy	N 1,500.00
12020109(OE)	Registration of voluntary organization	N 5,000.00
12020111(OE)	Bake house license	N 2,000.00
12020113(OE)	Brickmaking/ building permit	N 1,500.00
12020122(OE)	Produce buying licenses	N 500.00
12020131(OE)	Liquor license/native liquor	N 2,000.00
12020137(OE)	Trade permit licenses/sales of land	N 500.00
120204	Fees – general	
12020404(OE)	Trade union fees	N 5,000.00
12020418(OE)	Marriage fees	N 7,000.00
12020442(OE)	Association fee	N 5,000.00
12020443(OE)	Birth & death registration fee	N 500.00
12020449(OE)	Business/trade operation fee	N 20.00
12020451(OE)	Timber & forest fees/felling of trees	N 500.00
12020454(OE)	Parking fee/gate fee	
12020457(OE)	Building permit	N 2,000.00
12020707(OE)	Earning from medical services	N 500.00

15. OYUN LGA

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	Licenses - general	
12020102(OY)	Goldsmith & gold dealer license	N 400.00
12020105(OY)	Radio/Television station license	N 2,000.00
12020106(OY)	Merriment and Road Closure Levy	

12020107(OY)	Boats & canoe (Small craft) license/kiosks	N 500.00
12020109(OY)	Registration of voluntary organization	N 5,000.00
12020111(OY)	Bake house license	N 3,000.00
12020112(OY)	Bicycles license & hire permit	N 1,000.00
12020113(OY)	Brickmaking/ building permit	N 2,000.00
12020115(OY)	Dane gun licenses	
12020116(OY)	Cattle dealer license	N 2,000.00
12020117(OY)	Dried fish & meat license	N 200.00
12020120(OY)	Hawker's permit	N 500.00
12020120(OY)	Abattoir slaughter licenses	N 1,000.00
12020121(OY)	Hunting permits	N 1,000.00
12020128(OY)	Borehole drilling licenses	N 2,000.00
12020130(OY)	Cinematography licenses	N 2,000.00
12020131(OY)	Liquor license/native liquor	N 2,000.00
12020137(OY)	Trade permit licenses/sales of land	N 2,000.00
12020138(OY)	Telecom mast	
120204	Fees - general	
12020404(OY)	Trade union fees	N 2,000.00
12020417(OY)	Contractor registration fees	N 5,000.00
12020418(OY)	Marriage fees	N 10,000.00
12020427(OY)	Tender fees	N 10,000.00
12020436(OY)	Bill board advertisement fee	N 20,000.00
12020442(OY)	Association fee	N 2,000.00
12020443(OY)	Birth & death registration fee	N 1,000.00
12020444(OY)	Burial fee	
12020445(OY)	Right of occupancy	N 10,000.00
12020445(OY-1)	A. Per plot	N 5,000.00
12020445(OY-2)	B. Per acre	N 50,000.00
12020445(OY-3)	C. Council rate	N 300.00
12020449(OY)	Business/trade operation fee	N 2,000.00
12020451(OY)	Timber & forest fees/felling of trees	N 2,000.00
12020453(OY)	Application fee/citizenship	N 1,000.00
12020454(OY)	Parking fee/gate fee	
120206	Sales - general	
12020603(OY)	Sales of ID cards/motor park fees	N 100.00

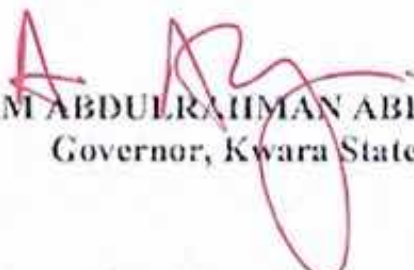
16. PATIGI LGA

ADMIN/ ECONOMIC CODE	DETAILS OF REVENUE	RATE
120201	Licences - General	
12020107(PA)	Boats & Canoe (Small Craft) License/Kiosks	N 2,000.00
12020109(PA)	Registration Of Voluntary Organization	N 10,000.00
12020110(PA)	Inland Water-Way License/Eating House	N 2,000.00
12020111(PA)	Bake House License	N 5,000.00
12020113(PA)	Brickmaking/ Building Permit	N 5,000.00
12020113(PA-7)	G. Farm	N 50,000.00
12020115(PA)	Dane Gun Licenses	N 5,000.00
12020117(PA)	Dried Fish & Meat License	
12020117(PA-1)	A. Small Shop	N 2,000.00
12020117(PA-2)	B. Large Shop	N 4,000.00
12020118(PA)	Pet (Dog) License	N 2,000.00
12020120(PA)	Hawker's Permit	N 100.00
12020122(PA)	Produce Buying Licenses	N 200.00
12020128(PA)	Borehole Drilling Licenses	N 2,000.00
12020130(PA)	Cinematography Licenses	N 10,000.00
120204	Fees - General	
12020404(PA)	Trade Union Fees	N 10,000.00
12020427(PA)	Tender Fees	N 75,000.00
12020436(PA)	Bill Board Advertisement Fee	N 10,000.00
12020442(PA)	Association Fee	N 10,000.00
12020443(PA)	Birth & Death Registration Fee	N 1,000.00
12020449(PA)	Business/Trade Operation Fee	N 10,000.00
12020453(PA)	Application Fee/Citizenship	N 4,000.00
12020454(PA)	Parking Fee/Gate Fee	
120206	Sales - General	
12020601(PA)	Sales Of Journal & Publications/Market Receipt	N 50.00
12020603(PA)	Motor Park/Motor Park Levies	N 100.00
12020604(PA)	Sales Of Stores/Shops/Shopping Centers	N 20,000.00
12020605(PA)	Sales Of Machine/ Cattle Market	N 200.00
12020612(PA)	Proceed From Sale Of Drugs & Medications	
120207	EARNINGS - GENERAL	
12020703(PA)	Earning From Hire Of Plant Equipment	N 10,000.00
12020705(PA)	Earning From Use Of Government Hall	N 75,000.00
12020706(PA)	Earning From Tolls Of Expressway	N 200.00

CITATION:

This Regulation may be cited as Kwara State Revenue Administration Law (Regulations), 2020.

Made at Ilorin this 28th day of September 2020.



MALLAM ABDULRAHMAN ABDULRAZAQ
Governor, Kwara State.